

AGENDA
GRANVILLE COUNTY BOARD OF COMMISSIONERS



Monday, February 5, 2024

Call to order @ 7:00 p.m......Chair Timothy Karan
Invocation and Pledge of Allegiance.....Chair Timothy Karan

Consent Agenda

1. Budget Amendment #6 for Fiscal Year 2023-2024 (p. 3)
2. Project Ordinance Amendment #5 - School Facility Repair Project (p. 8)
3. Tax Refunds, Releases & Write-offs (p. 10)
4. Minutes (p. 26)

Introductions, Recognitions and Presentations

5. Introduction of Management Analyst - David Schexnayder (p. 107)

Public Comments

6. Public Comments (p. 108)

Finance Matters

7. FY 2022-2023 Annual Financial Report Audit Approval (p.109)

Tax Matters

8. Continuation of Exemption Appeal (p. 343)
9. Tax Collector's Report (p. 351)

Sheriff Matters

10. Renewal of Management Software (p. 352)
11. Ammunition Purchase (p. 359)

Appointments

12. Granville-Vance District Board of Health (p. 365)
13. Oxford Board of Adjustment-Extraterritorial Members (p. 366)

County Manager's Report

14. County Manager's Report (p. 367)

County Attorney's Report

15. County Attorney's Report (p. 368)

Presentations by County Board Members

16. Presentations by County Board Members (p. 369)

Any Other Matters

17. Any Other Matters (p. 370)

Closed Session

18. Closed Session - G.S. 143-318.11(a)(3) - Attorney-Client Matter (p. 371)



Granville County Finance

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Steve McNally
Department: Finance
Date: February 5, 2024
Title: **Budget Amendment #6 for Fiscal Year 2023-2024**

PURPOSE:

To consider approval of Budget Amendment #6 for fiscal year 2023-2024.

BACKGROUND:

As described in G.S. 159-15, these are amendments to the FY 2023-2024 operating budget, presented by various operating departments, the Finance department, and the County Board of Commissioners. These update the existing budget to reflect necessary changes in spending and offsetting sources of funding, which result in a balanced budget.

These amendments to the General Fund include:

- Award of a \$10,000 Hazardous Materials Emergency Preparedness grant from the Department of Public Safety
- Donation of \$3,500 from Blue Cross to Senior Services for the purchase of fitness equipment and fitness services
- Estimated donations to and corresponding expenditures of the Creative Lifelong Learning fund of \$5,000
- A transfer of \$9,000 from Non-Departmental to the IT department to move expenditures for Expo Center free public Wi-Fi
- A \$16,000 appropriation of fund balance in the Sheriff Special fund for potential upfitting of the evidence incinerator

RECOMMENDATION:

The Finance Officer and the County Manager recommend the approval of Budget Amendment #6.

ATTACHMENTS:

BA #6 - Summary
BA #6- Detail

ACTION TAKEN:

BUDGET AMENDMENT #6
February 5, 2024
Legal Document

Be it ordained, the FY 2023-2024 Annual Budget Ordinance is hereby amended as follows:

GENERAL FUND

Expenditures	Increase	Decrease	Total
General Government			\$ 9,000
IT	9,000		
Public Safety			\$ 10,000
Emergency Management	10,000		
Human Services			\$ 8,500
Oxford Senior Center	3,500		
Creative Lifetime Learning	5,000		
Area Projects and Other Appropriations			\$ (9,000)
Non-Departmental		(9,000)	
Total Expenditures			\$ 18,500

Revenues	
Restricted and Intergovernmental	18,500
Total Revenues	\$ 18,500

SHERIFF SPECIAL

Expenditures	Increase	Decrease	Total
Operations	\$16,000		
Total Expenditures			\$ 16,000
Revenues			
Appropriated Fund Balance	\$16,000		
Total Revenues			\$ 16,000

BUDGET AMENDMENT #6
Detail [For Reference Only]

<i>Description</i>	Amendment	Balance after Amendment
Public Safety		
General Fund/ Senior Services		
Emergency Management		
10 4330 601 Hazardous Mat. Emer Prep Grant	\$10,000	\$10,000
Revenues: Increase/(Decrease)		
10 3433 235 Hazardous Mat. Emer Prep Grant	\$10,000	\$10,000

Description: Recognize awarding of the Hazardous Material Emergency Preparedness Grant from DPS. Grant is a reimbursement grant for \$10,000.

Human Services

General Fund/ Senior Services		
Expenditures: Increase/(Decrease)		
10 5860 260 Supplies	\$800	\$15,800
10 5860 199 Contract Services	\$2,700	\$78,240
Revenues: Increase/(Decrease)		
10 3833 920 Blue Cross Fitness Project	\$3,500	\$3,500

Description: To recognize receipt of Blue Cross Fitness project funds for the use of fitness supplies and fitness training services.

Human Services

General Fund/ Senior Services		
Expenditures: Increase/(Decrease)		
10 5871 000 Creative Lifelong Learning	\$5,000	\$10,000
Revenues: Increase/(Decrease)		
10 3833 900 Creative Lifelong Learning	\$5,000	\$5,100

Description: Appropriate funds to match anticipated expenditures for the balance of the year for the Creative Lifelong Learning department.

Area Projects and Other Appropriations

General Govetnment/Information Technology		
Expenditures: Increase/(Decrease)		
10 8540 806 Broadband Initiative	(\$9,000)	\$11,000
10 4122 399 IT Connectivity	\$9,000	\$167,750

Description: Move annual expenditure for Expo free public wi-fi to IT department budget.

BUDGET AMENDMENT #6
Detail [For Reference Only]

<i>Description</i>	Amendment	Balance after Amendment
Sheriff Special Fund		
Expenditures: Increase/(Decrease)		
54 4000 000 Expenditure	\$16,000	\$56,000
Revenues: Increase/(Decrease)		
54 3991 991 Approp. Fund Balance	\$16,000	\$16,000

Description: Increase appropriations in the Sheriff Special account. Possible use of fund may be to upfit incenerator device.

**February 5, 2024
SUMMARY**

GENERAL FUND

	<u>INTER-FUNCTION TRANSFER</u>		<u>SOURCE OF FUNDS</u>						
	From	To	Appropriated Fund Balance	+	Restricted & Intergov't Rev	+	Inter-Fund Transfers	=	Net Change
General Government	\$0	\$9,000	\$0		\$0				\$0
Public Safety	\$0	\$0	\$0		\$10,000				\$10,000
Community Services	\$0	\$0	\$0		\$0				\$0
Human Services	\$0	\$0	\$0		\$8,500				\$8,500
Projects & Other Approp's(Non-Dept'l)	(\$9,000)	\$0	\$0		\$0				\$0
Projects & Transfers	\$0	\$0	\$0		\$0				\$0
Use of Contingencies	\$0	\$0	\$0		\$0				\$0
Total	(\$9,000)	\$9,000	\$0		\$18,500		\$0		\$18,500

OTHER FUNDS

SHERIFF SPECIAL

Operations

<u>SOURCE OF FUNDS</u>						
Appropriated Fund Balance	+	Restricted & Intergov't Rev	+	Inter-Fund Transfers	=	Net Change
\$16,000						\$16,000

TOTAL - ALL FUNDS	-\$9,000	\$9,000	\$16,000	\$18,500	\$0	\$34,500

This budget amendment includes an overall increase of \$18,500 to the General Fund budget.

This increase is comprised of restricted revenue totaling \$18,500 - \$3,500 of which is a donation from Blue Cross to Senior Services for the purchase of fitness equipment and services, \$5,000 in Creative Lifelong Learning projected donations for the the fiscal year and a \$10,000 Hazardous Materials Emergency Preparedness reimbursement grant from the Dept. of Public Safety.

Within this amendment, there is also \$9,000 transferred between departments within the General Fund, which include reallocating \$9,000 from Non-Departmental to the IT department to move expenditures for Expo Center free public Wi-Fi.

This also includes an appropriation of fund balance in the Sheriff Special fund of \$16,000 for the potential upfitting for the evidence incinerator.



Granville County Finance

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Steve McNally
Department: Finance
Date: February 5, 2024
Title: **Project Ordinance Amendment #5 - School Facility Repair Project**

PURPOSE:

To amend the Granville County Schools Facility Roof and HVAC Repair capital project ordinance to move funds from Roofing Repair to HVAC Repair.

BACKGROUND:

In fiscal year 2018, Granville County board established a capital project fund to fund roofing repairs and HVAC equipment replacement at numerous Granville County Public Schools campuses. Funding is comprised of \$7,000,000 contributions from Granville County and \$8,105,000 in debt proceeds.

Current appropriations for the project are as follows:

	Budget	To-date Expenditures	Balance	Balance after Amendment
HVAC Repairs	\$10,050,000	\$9,883,340	\$166,660	\$355,660
Roofing Repairs	\$ 4,600,000	\$3,035,342	\$1,564,658	\$1,375,658
Financing Fees & Transfers to GF	\$ 455,000	\$ 432,559	\$22,441	22,441
Project Total	\$ 15,105,000	\$ 13,351,241	\$1,753,759	1,753,759

GCPS plans to replace HVAC chillers at CG Credle and Granville Central High School. (Total cost is estimated at approximately \$332,000.) However, the available balance for HVAC repairs is currently \$166,660. By way of budget amendment, GCPS wishes to transfer an additional \$189,000 in surplus Roofing Repair funding to HVAC Repairs to cover the full cost of this expenditure and possible future HVAC repair expenditures.

RECOMMENDATION:

The Finance Director recommends approval of the proposed capital project budget amendment.

ATTACHMENTS:

CPO - 2018 - School Roof and HVAC Repair - BA#5

ACTION TAKEN:

**Project Ordinance
2018 School Facility Roof and HVAC Repair
Budget Amendment #1 (during Fiscal Year 2024)
Budget Amendment #5 for project ordinance
February 5, 2024
Legal Document**

Be it ordained, the FY 2023-2024 School Facility and HVAC Repair Project Budget Ordinance is hereby amended as follows:

Expenditures	Increase	Decrease	Total
HVAC	189,000	\$	189,000
Roofing		(189,000) \$	(189,000)
Total Expenditures			\$ -

**2018 School Facility Roof and HVAC Repair
Budget Amendment #5 for project ordinance
Detail [For Reference Only]**

Description		Amendment	Balance after Amendment
Expenditures: Increase/(Decrease)			
73 5912 583	HVAC Repairs	\$189,000	\$10,239,000
73 5912 584	Roofing Repairs	(\$189,000)	\$4,411,000

Description: Transfer funds from Roofing Repairs to HVAC Repairs to fund chiller replacements at C G Credle and Granville Central High School

**2018 School Facility Roof and HVAC Repair
February 5, 2024
Budget Amendment #5 for project ordinance
SUMMARY**

	INTRA-FUND TRANSFER		SOURCE OF FUNDS			
	From	To	Fund Balance	Intergov't Rev	Transfers	Change
HVAC		\$189,000				
Roofing	\$189,000					
Total	\$189,000	\$189,000	\$0	\$0	\$0	\$0

This capitol project budget amendment is a intra-tra fund transfer from Roofing Repairs to HVAC Repairs to provide enough HVAC Repair funding to cover the cost of two chiller replacements - one at C G Credle and the other at Granville Central High School. Total cost of the two chillers is estimated at \$332,000.



Granville County Tax Administration

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Tamonica Thorpe
Department: Tax Administration
Date: February 5, 2024
Title: Tax Refunds, Releases & Write-offs

PURPOSE:

To approve tax refunds, releases, and write-offs.

BACKGROUND:

Tax releases and refunds are generated according to N.C.G.S. 105-381. According to the resolution adopted May 1, 2003, the Board of Commissioners authorized the Tax Collector to forego the collection for all taxes which do not exceed \$2.00.

Tax refunds: When a person or business overpays their tax bill. Sometimes this is the result of a garnishment.

Tax releases: These are usually due to a clerical error.

The following tax refunds, releases and write-offs are recommended for approval:

Refunds	December 21, 2023 – January 24, 2024:	\$16,694.72
Releases	December 21, 2023 – January 24, 2024:	\$ 3,518.11
Write-offs (\$2 and less)	December 21, 2023 – January 24, 2024:	\$ 10.50

Refunds for overpayment total \$644.52.

Refunds on accounts that were paid by escrow and paid again by taxpayer \$ 8,723.29.

Refunds on bills paid twice \$ 7,063.28.

Refund approved by BOCC 1/16/24 \$119.39.

Refund due to garnishment overpayment \$68.24.

Refund on waste due to GFL pick up \$76.00.

Releases approved at BOCC meeting 1/16/24 \$602.64.

Releases on Exempt property billed in error \$2,818.90.

Releases due to billed in error \$96.57.

RECOMMENDATION:

The Tax Administrator, Jenny Short recommends approval of tax refunds \$16,694.72, releases \$3,518.11 and write-offs \$10.50 for December 21, 2023, through January 24, 2024.

ATTACHMENTS:

Detailed Refund Report
Detailed Release Report
Detailed Write-off Report

ACTION TAKEN:

RUN DATE: 1/25/2024 11:26 AM

GRANVILLE COUNTY REFUND REPORT

PARAMETERS SELECTED FOR ACTIVITY REFUND REPORT:

TRANSACTION DATE RANGE: 12/21/2023 12:00:00 AM - 01/24/2024 12:00:00 AM

PAYMENT DATE RANGE:

USER/OPERATOR:

TAX DISTRICT(S):

BILL YEAR RANGE:

BILL# RANGE:

BILL TYPE: Both

RELEASE NUMBER ONLY: No

SORT BY: Transaction Date

PAYMENT TYPE: ,ACH - ACH,Card - Credit Card,Cash -
Cash,Check - Check,DSO - DSO,EPA - EPA,MOrder - Money
Order,OPM - OPM,PPAY - PPAY,WEB - WEB

RUN DATE: 1/25/2024 11:26 AM

GRANVILLE COUNTY REFUND REPORT

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
1074102 PITNEY BOWES INC 5310 CYPRESS CENTER DR STE 110 TAMPA, FL 33609	2023-34127	PERSONAL PROPERTY	3.34	CTH	12/21/2023 10:56:47 AM
1089733 MCERLEAN MICHAEL FRANCIS 1025 DRESSER CT RALEIGH, NC 27609-7323	2023-61748	PITNEY BOWES INC REFUND RECIPIENT: PITNEY BOWES MAIL OVERPAYMENT 3001 SUMMER STREET STAMFORD CT 06926 RP: 181600217760	76.16	CTH	12/22/2023 10:30:19 AM
30447110 HAWLEY FELICIA 813 GOSHEN ST OXFORD, NC 27565	2010-62425	WARREN, SHACKLEFORD & THOMAS PLLC REFUND RECIPIENT: WARREN, SHACKLEFORD & THOMAS, PLLC MAIL OVERPAYMENT PO BOX 1187 WAKE FOREST NC 27588	59.39	TYRELL	12/22/2023 11:03:20 AM
78015301 PERRY HELEN DENISE 3043 CANNADYS MILL RD FRANKLINTON, NC 27525	2021-32719	EMPLOYERS PERSONNEL LLC REFUND RECIPIENT: FELICIA HAWLEY MAIL OVERPAYMENT 813 GOSHEN OXFORD NC 27565 RP: 182800520153	89.60	Autoagent	12/28/2023 8:45:06 AM
REFUND RECIPIENT:					

** VOIDED **

RUN DATE: 1/25/2024 11:26 AM

GRANVILLE COUNTY REFUND REPORT

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
80845301 JONES GARY J JONES WILLIAM B JR 2525 PEAKE RD OXFORD, NC 27565	2023-2351	RP: 190101089875	213.62	CTH	12/28/2023 4:08:28 PM
GARY JONES REFUND RECIPIENT: GARY JOE JONES MAIL OVERPAYMENT 2508 PEAKE RD OXFORD NC 27565					
80845302 JONES GARY J JONES WILLIAM B JR 2525 PEAKE RD OXFORD, NC 27565	2023-26565	RP: 190101067810	228.96	CTH	12/28/2023 4:15:30 PM
GARY J JONES REFUND RECIPIENT: GARY J JONES MAIL OVERPAYMENT 2508 PEAKE RD OXFORD NC 27565					
88334301 HALL JAMES E HALL MARIA W 2500 MOUNTAIN CREEK RD OXFORD, NC 27565	2023-33395	RP: 099800918248	2820.94	CTH	12/29/2023 11:57:16 AM
JAMES E HALL REFUND RECIPIENT: JAMES E HALL MAIL OVERPAYMENT 550 KENSINGTON RD SOUTHERN PINES NC 28387					
1073423 GOOCH LUCILLE M 3650 NC HIGHWAY 56 FRANKLINTON, NC 27525-7646	2023-20379	RP: 182600784086	37.63	KCR	1/3/2024 10:32:15 AM
LUCILLE GOOCH REFUND RECIPIENT: ALLEN W BULLOCK GAIL G BULLOCK MAIL OVERPAYMENT 3658 NC HIGHWAY 56 FRANKLINTON NC 27525					
1015703 WLCM LLC 1545 WILL SUITT RD CREEDMOOR, NC 27522-9169	2023-9461	RP: 087604623658	76.00	CTH	1/3/2024 10:56:22 AM
WLCM LLC					

RUN DATE: 1/25/2024 11:26 AM

GRANVILLE COUNTY REFUND REPORT

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
REFUND RECIPIENT: WLCM LLC MAIL OVERPAYMENT 1545 WILL SUITT ROAD creedmoor NC 27522					
63475301	2023-6537	RP: 191800056623	434.24	CTH	1/3/2024 11:36:39 AM
MEDLIN LARRY E MEDLIN GAIL L 8111 HERMAN WILKERSON RD OXFORD, NC 27565					
LARRY MEDLIN REFUND RECIPIENT: LARRY MEDLIN MAIL OVERPAYMENT 8111 HERMAN WILKERSON RD OXFORD NC 27565					
63475302	2023-22647	RP: 191800059625	1600.89	CTH	1/3/2024 11:45:27 AM
MEDLIN LARRY E MEDLIN GAIL L 8111 HERMAN WILKERSON ROAD OXFORD, NC 27565					
LARRY MEDLIN REFUND RECIPIENT: LARRY MEDLIN MAIL OVERPAYMENT 8111 HERMAN WILKERSON RD OXFORD NC 27565					
73484301	2023-31987	RP: 097800678937	11.16	TYRELL	1/3/2024 1:53:11 PM
BLACK ANDREW THOMAS JR 233 MADISON PLACE CIRCLE KERNERSVILLE, NC 27254					
ANDREW BLACK REFUND RECIPIENT: ANDREW BLACK MAIL OVERPAYMENT 111 SNOW HILL RD DURHAM NC 27712					
13059301	2023-19447	RP: 182400978719	150.00	KCR	1/4/2024 10:29:32 AM
JENNINGS ANDREW H JENNINGS BEVERLY S 1660 MORRIS RD FRANKLINTON, NC 27525-9745					
BEVERLY SUE JENNINGS REFUND RECIPIENT: BEVERLY SUE JENNINGS MAIL OVERPAYMENT 1660 MORRIS ROAD FRANKLINTON NC 27525					
73467302	2023-12853	RP: 191420809208	229.25	KCR	1/4/2024 10:54:21 AM
RENAISSANCE REAL EST SERVICES 7004 BARTONS BEND WAY					

** VOIDED **

RUN DATE: 1/25/2024 11:26 AM

GRANVILLE COUNTY REFUND REPORT

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
RALEIGH, NC 27614-7682		RENAISSANCE REAL ESTATE SERVICES LLC REFUND RECIPIENT: RENAISSANCE REAL ESTATE SERVICES LLC MAIL OVERPAYMENT 7004 BARTONS BEND WAY RALEIGH NC 27614			
41421301	2023-29639	RP: 191502989305	144.91	TYRELL	1/4/2024 1:35:43 PM
MARROW EARL T MARROW DEBORAH D 3501 WINDWOOD CIRCLE					
OXFORD, NC 27565		NC HOMEOWNER ASSISTANCE FUND REFUND RECIPIENT: NC HOMEOWNER ASSISTANCE FUND C/O INNOVATIVE EMERGENCY MANAGMENT INC MAIL OVERPAYMENT PO BOX 110265 DURHAM NC 27709			
30447110	2010-62425		8.85	TYRELL	1/4/2024 1:56:42 PM
HAWLEY FELICIA 813 GOSHEN ST					
OXFORD, NC 27565		EMPLOYERS PERSONNEL LLC REFUND RECIPIENT: FELICIA HAWLEY GARNISHMENT OVERPAYMENT 813 GOSHEN OXFORD NC 27565			
1002633	2023-11342	RP: 191311760490	100.00	CTH	1/4/2024 2:57:27 PM
CHAVIS JEROME 605 HIDDEN TREASURE DR					
DURHAM, NC 27712-1474		CHAVIS AUTOMOTIVE SERVICE REFUND RECIPIENT: CHAVIS AUTOMOTIVE SERVICE MAIL OVERPAYMENT 2400 KATE ST DURHAM NC 27703			
65596302	2023-32825	RP: 180504712821	2883.53	TYRELL	1/5/2024 11:04:33 AM
LANOU RANDALL SCAPPINO LORI ANN 2673 HORSESHOE ROAD					
CREEDMOOR, NC 27522		RANDALL S LANOU REFUND RECIPIENT: RANDALL S LANOU MAIL OVERPAYMENT 2669 HORSESHOE RD creedmoor NC 27522			

RUN DATE: 1/25/2024 11:26 AM

GRANVILLE COUNTY REFUND REPORT

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
56188302 GOLDSBORO PROPERTIES II LLC P O BOX 566 GREENVILLE, NC 27835	2023-29000	RP: 088601288071	5523.08	CTH	1/5/2024 11:22:37 AM
87420301 CASH JONATHAN W CASH MEGAN F 1195 US HWY 158 OXFORD, NC 27565	2023-4330	TAFT DEVELOPMENT GROUP REFUND RECIPIENT: TAFT DEVELOPMENT GROUP MAIL OVERPAYMENT PO BOX 566 GREENVILLE NC 27835 RP: 097304649069	663.38	CTH	1/5/2024 11:28:56 AM
3034301 BLACKWELL PAUL N BLACKWELL WANDA N 7598 CORNWALL ROAD OXFORD, NC 27565	2023-22267	NC SPEED SHOP LLC REFUND RECIPIENT: NC SPEED SHOP LLC DBA P & P SPEED SHOP MAIL OVERPAYMENT 1193 US HWY 158 OXFORD NC 27565 RP: 190700249996	1417.93	CTH	1/8/2024 12:16:27 PM
87370301 USCOC OF GREATER NC ANDREW SCHMITTS C/O KROLL LLC PO BOX 2629 ADDISON, TX 75001-2629	2023-201197	WANDA N BLACKWELL REFUND RECIPIENT: PAUL N BLACKWELL WANDA N BLACKWELL MAIL OVERPAYMENT 7598 CORNWALL RD OXFORD NC 27565 PERSONAL PROPERTY	75.85	TYRELL	1/9/2024 10:27:26 AM
2991 CPI AMHERST SFR PROGRAM OWNER LLC PO BOX 4900 SCOTTSDALE, AZ 85261-4900	2023-61914	DUFF AND PHELPS LLC REFUND RECIPIENT: DUFF AND PHELPS LLC MAIL OVERPAYMENT PO BOX 2629 ADDISON TX 75001 PERSONAL PROPERTY	4.72	TYRELL	1/10/2024 11:04:03 AM

** VOIDED **

RUN DATE: 1/25/2024 11:26 AM

GRANVILLE COUNTY REFUND REPORT

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
REFUND RECIPIENT: RYAN LLC PAYING FOR MAIN STREET RENEWAL LLC ATTN: BILL PAY MAIL OVERPAYMENT PO BOX 4900 SCOTTSDALE AZ 85261					
2337	2023-41148	PERSONAL PROPERTY	45.47	TYRELL	1/10/2024 11:11:33 AM
VACA MORADA PARTNERS LP					
PO BOX 4900					
SCOTTSDALE, AZ 85261-4900					
RYAN LLC REFUND RECIPIENT: RYAN LLC PAYING FOR MAIN STREET RENEWAL LLC MAIL OVERPAYMENT ATTN: BILL PAY PO BOX 4900 SCOTTSDALE AZ 85261					
1588303	2023-2366	RP: 098200124775	119.39	TJT	1/18/2024 10:16:01 AM
ADCOCK BESS CURRIN ADCOCK MICHAEL E 1515 LEWIS JONES ROAD					
OXFORD, NC 27565					
MICHAEL EDWARD ADCOCK REFUND RECIPIENT: MICHAEL EDWARD ADCOCK BESS CURRIN ADCOCK RELEASE OVERPAYMENT/APPROVED BY BOARD 1515 LEWIS JONES RD OXFORD NC 27565					
TOTAL REFUNDS PRINTED:		17,018.29			
TOTAL VOID REFUNDS:		-323.57			
TOTAL:		16,694.72			

VOIDED REFUND AMOUNTS OF REFUNDS NOT IN 12/21/2023 - 1/24/2024

NAME	BILL NUMBER	AMOUNT	OPER	PAYMENT TYPE	DATE	TIME	REFUND DATE

TOTAL VOID REFUNDS:

RUN DATE: 1/25/2024 11:31 AM

PARAMETERS SELECTED FOR FINANCE RELEASES REPORT:

TRANSACTION DATE RANGE: 12/21/2023 12:00:00 AM - 01/24/2024 12:00:00 AM

BILL TYPE: Both

BILL YEAR/NUMBER RANGE:

PRINT TOTALS ONLY: No

USER/OPERATOR:

EXCLUDE USERS/OPERATORS:

SORT ORDER: Name

REPORT TITLE:

1 Granville County Tax	3,382.10
51 Butner District	9.78
58 Oxford City	3.84
Fire Rescue	122.39
Total	3,518.11

Release Refund Detail

Name	Bill#	Reason	District	Amount
ADCOCK BESS CURRIN	2023-2366	BOC APPROVED RELEASE DUE TO CLERICAL ERROR	C ADVLTAX	562.46
ADCOCK BESS CURRIN	2023-2366	BOC APPROVED RELEASE DUE TO CLERICAL ERROR	FR ADVLTAX	40.18
BLACKWELL GORDON LEWIS	2023-25868	CLERICAL ERROR. BOAT AND MOTOR ADDED IN ERROR.	C ADVLTAX	5.04
BLACKWELL GORDON LEWIS	2023-25868	CLERICAL ERROR. BOAT AND MOTOR ADDED IN ERROR.	CI58ADVL TAX	3.84
CURRIN LUTHER	2023-24115	MOBILE HOME REMOVED OFF PROPERTY IN 2022	C ADVLTAX	54.68
CURRIN LUTHER	2023-24115	MOBILE HOME REMOVED OFF PROPERTY IN 2022	FR ADVLTAX	3.91
GODFREY CYNTHIA RUSSELL	2023-39991	SWMH WAS SOLD WITH THE PROPERTY ON 7.1.2021. PARCEL#181400528617	C ADVLTAX	43.82
GODFREY CYNTHIA RUSSELL	2023-39991	SWMH WAS SOLD WITH THE PROPERTY ON 7.1.2021. PARCEL#181400528617	FR ADVLTAX	3.13
MULLENS DAVID	2023-201273	BILLED IN ERROR. MH PARK OWNER LISTED TENANT TWICE IN ERROR. CURRENTLY BILLED UNDER ACCT 82467201	C ADVLTAX	8.40
MULLENS DAVID	2023-201273	BILLED IN ERROR. MH PARK OWNER LISTED TENANT TWICE IN ERROR. CURRENTLY BILLED UNDER ACCT 82467201	C PEN FEE	0.84
MULLENS DAVID	2023-201273	BILLED IN ERROR. MH PARK OWNER LISTED TENANT TWICE IN ERROR. CURRENTLY BILLED UNDER ACCT 82467201	CI51ADVL TAX	4.25
MULLENS DAVID	2023-201273	BILLED IN ERROR. MH PARK OWNER LISTED TENANT TWICE IN ERROR. CURRENTLY BILLED UNDER ACCT 82467201	CI51PEN FEE	0.43
MULLENS DAVID	2023-201274	BILLED IN ERROR. MH PARK OWNER LISTED TENANT TWICE IN ERROR. CURRENTLY BILLED UNDER ACCT 82467201	C ADVLTAX	8.40
MULLENS DAVID	2023-201274	BILLED IN ERROR. MH PARK OWNER LISTED TENANT TWICE IN ERROR. CURRENTLY BILLED UNDER ACCT 82467201	C PEN FEE	1.68
MULLENS DAVID	2023-201274	BILLED IN ERROR. MH PARK OWNER LISTED TENANT TWICE IN ERROR. CURRENTLY BILLED UNDER ACCT 82467201	CI51ADVL TAX	4.25
MULLENS DAVID	2023-201274	BILLED IN ERROR. MH PARK OWNER LISTED TENANT TWICE IN ERROR. CURRENTLY BILLED UNDER ACCT 82467201	CI51PEN FEE	0.85
STATE OF NORTH CAROLINA	2019-25685	EXEMPT PROPERTY. TAXED IN ERROR.	C ADVLTAX	548.12
STATE OF NORTH CAROLINA	2020-25685	EXEMPT PROPERTY. TAXED IN ERROR.	C ADVLTAX	548.12
STATE OF NORTH CAROLINA	2021-25685	EXEMPT PROPERTY. TAXED IN ERROR.	C ADVLTAX	548.12
STATE OF NORTH CAROLINA	2022-25685	EXEMPT PROPERTY. TAXED IN ERROR.	C ADVLTAX	548.12
STATE OF NORTH CAROLINA	2022-25685	EXEMPT PROPERTY. TAXED IN ERROR.	FR ADVLTAX	39.15
STATE OF NORTH CAROLINA	2023-25685	EXEMPT PROPERTY. TAXED IN ERROR.	C ADVLTAX	548.12
STATE OF NORTH CAROLINA	2023-25685	EXEMPT PROPERTY. TAXED IN ERROR.	FR ADVLTAX	39.15

PARAMETERS SELECTED FOR ACTIVITY REPORT:

TRANSACTION DATE RANGE: 12/21/2023 12:00:00 AM - 01/24/2024 12:00:00 AM
PAYMENT DATE RANGE:
BATCH KEY RANGE:
BILL TYPE: Both
BILL YEAR/NUMBER RANGE:
DISTRICT/TYPE/FEE:
TRANSACTION TYPE:
TOWNSHIP:
CITY:
STATUS:
EXCLUDE STATUS:
USER/OPERATOR:
HISTORY TYPE: 07 - Underpayment
EXCLUDE USER/OPERATOR:
PAYMENT SOURCE TYPE:
PRINT TOTALS ONLY: No
SORT ORDER: Transaction Date
PRINT COMMENTS: N

ACCOUNT#:
ACCOUNT NAME:
LOCATION:
Print Payment Breakdown:No
CHECK NUMBER:
TRANS AMOUNT FROM:
TRANS AMOUNT TO:

DATE	TIME	BILL#	Statuses	ACCOUNT	NAME	OPER	TYPE	PYMT DATE	SOURCE	CHK#	TAX	INTEREST	TOTAL
12/29/2023	13:00:17	2023-2838		2051301	ATKINS RICKY T	CTH	Payment	12/29/2023	walk-in	002496			0.00
12/29/2023	13:00:17	2023-3175		1045863	ATKINS RICKY	CTH	Payment	12/29/2023	walk-in	002496			0.00
12/29/2023	13:00:17	2023-3172		1045863	ATKINS RICKY	CTH	Payment	12/29/2023	walk-in	002496			0.00
12/29/2023	13:00:17	2023-3696		85985301	ATKINS RICKY T	CTH	Payment	12/29/2023	walk-in	002496			0.00
12/29/2023	13:00:17	2023-20834		1045863	ATKINS RICKY	CTH	Payment	12/29/2023	walk-in	002496	0.28		0.28
12/29/2023	13:00:17	2023-2840		1045863	ATKINS RICKY	CTH	Payment	12/29/2023	walk-in	002496			0.00
12/29/2023	13:00:17	2023-29154		2051303	ATKINS RICKY T	CTH	Payment	12/29/2023	walk-in	002496			0.00
12/29/2023	13:00:17	2023-10266		1045863	ATKINS RICKY	CTH	Payment	12/29/2023	walk-in	002496			0.00
12/29/2023	13:00:17	2023-3697		85985302	ATKINS RICKY T	CTH	Payment	12/29/2023	walk-in	002496			0.00
12/29/2023	13:00:17	2023-16443		2051302	ATKINS RICKY T	CTH	Payment	12/29/2023	walk-in	002496			0.00
TOTAL TRANSACTION:													0.28
12/29/2023	13:47:42	2023-16211		48822301	POPE JUDITH HALL	TYRELL	Payment	12/29/2023	mail	01869	0.01		0.01
TOTAL TRANSACTION:													0.01
12/29/2023	14:24:35	2023-21421		32932302	BECK J LEONARD JR	KCR	Payment	12/29/2023	mail	6853			0.00
12/29/2023	14:24:35	2023-32041		32932201	BECK J LEONARD JR	KCR	Payment	12/29/2023	mail	6853			0.00
12/29/2023	14:24:35	2023-35486		1726	BECK PAMELA BREEDLOVE	KCR	Payment	12/29/2023	mail	6853	0.38		0.38
TOTAL TRANSACTION:													0.38
01/02/2024	14:56:41	2023-13302	TL	23780301	ADCOCK BRENDA DANIEL	TJT	Payment	01/02/2024	mail	412079303	0.02		0.02
TOTAL TRANSACTION:													0.02
01/03/2024	13:20:30	2023-18753		54961301	H & G PROPERTIES LLC	TJT	Payment	01/03/2024	mail	1419	0.21		0.21
TOTAL TRANSACTION:													0.21
01/03/2024	16:13:22	2023-18634		12163301	HOGAN IRA L JR	KCR	Payment	01/03/2024	walk-in	00001935	0.03		0.03
01/03/2024	16:13:22	2023-33698		1141	HOGAN, JR IRA LEON	KCR	Payment	01/03/2024	walk-in	00001935			0.00
TOTAL TRANSACTION:													0.03
01/04/2024	14:52:48	2023-16459		67980301	FISCUS WAYNE E	TYRELL	Payment	01/04/2024	mail	5802			0.00
01/04/2024	14:52:48	2023-200723		72797101	FISCUS WAYNE E	TYRELL	Payment	01/04/2024	mail	5802	0.19		0.19
TOTAL TRANSACTION:													0.19
01/04/2024	15:04:35	2023-14139		4800301	CARPENTER GERALD L	CTH	Payment	01/04/2024	mail	1835			0.00
01/04/2024	15:04:35	2023-34743		4800301	CARPENTER GERALD L	CTH	Payment	01/04/2024	mail	1835	0.01		0.01
TOTAL TRANSACTION:													0.01
01/05/2024	10:02:44	2023-2838		2051301	ATKINS RICKY T	CTH	Payment	01/05/2024	walk-in	002496			0.00
01/05/2024	10:02:44	2023-3175		1045863	ATKINS RICKY	CTH	Payment	01/05/2024	walk-in	002496			0.00
01/05/2024	10:02:44	2023-3172		1045863	ATKINS RICKY	CTH	Payment	01/05/2024	walk-in	002496			0.00
01/05/2024	10:02:44	2023-3696		85985301	ATKINS RICKY T	CTH	Payment	01/05/2024	walk-in	002496			0.00
01/05/2024	10:02:44	2023-20834		1045863	ATKINS RICKY	CTH	Payment	01/05/2024	walk-in	002496			0.00
01/05/2024	10:02:44	2023-2840		1045863	ATKINS RICKY	CTH	Payment	01/05/2024	walk-in	002496			0.00
01/05/2024	10:02:44	2023-29154		2051303	ATKINS RICKY T	CTH	Payment	01/05/2024	walk-in	002496	0.28		0.28
01/05/2024	10:02:44	2023-10266		1045863	ATKINS RICKY	CTH	Payment	01/05/2024	walk-in	002496			0.00
01/05/2024	10:02:44	2023-3697		85985302	ATKINS RICKY T	CTH	Payment	01/05/2024	walk-in	002496			0.00
01/05/2024	10:02:44	2023-16443		2051302	ATKINS RICKY T	CTH	Payment	01/05/2024	walk-in	002496			0.00
TOTAL TRANSACTION:													0.28
01/05/2024	15:49:31	2023-17539		17117301	TART JOSEPH M	TYRELL	Payment	01/05/2024	walk-in		0.89		0.89
TOTAL TRANSACTION:													0.89
01/09/2024	10:32:27	2023-39680		2452	LUMEN TECHNOLOGIES SERVICE GROUP LL	TYRELL	Payment	01/09/2024	mail	0000057578	0.04		0.04
TOTAL TRANSACTION:													0.04
01/10/2024	10:35:52	2023-8417		3067301	BLACKWOOD LINDA YORK	KCR	Payment	01/10/2024	mail	3212	0.35		0.35
TOTAL TRANSACTION:													0.35

DATE	TIME	BILL#	Statuses	ACCOUNT	NAME	OPER	TYPE	PYMT DATE	SOURCE	CHK#	TAX	INTEREST	TOTAL
01/10/2024	10:52:00	2023-35065		1254106	MUZAK LLC	TYRELL	Payment	01/10/2024	mail	0007032			0.00
01/10/2024	10:52:00	2023-35617		1254108	MUZAK LLC	TYRELL	Payment	01/10/2024	mail	0007032			0.00
01/10/2024	10:52:00	2023-35620		1254103	MUZAK LLC	TYRELL	Payment	01/10/2024	mail	0007032	0.50		0.50
TOTAL TRANSACTION:													0.50
01/10/2024	10:57:46	2023-28676		82485101	3M COMPANY	TYRELL	Payment	01/10/2024	mail	0019107			0.00
01/10/2024	10:57:46	2023-61884		2957	3M COMPANY	TYRELL	Payment	01/10/2024	mail	0019107	0.61		0.61
TOTAL TRANSACTION:													0.61
01/10/2024	11:12:28	2023-61914		2991	CPI AMHERST SFR PROGRAM	TYRELL	Payment	01/10/2024	mail	0001785	0.81		0.81
TOTAL TRANSACTION:													0.81
01/10/2024	11:13:23	2023-61915		2994	CPI AMHERST SFR PROGRAM	TYRELL	Payment	01/10/2024	mail	0001786	0.86		0.86
TOTAL TRANSACTION:													0.86
01/10/2024	11:18:42	2023-33814		2331	ARMM INVESTMENT VEHICLE 1 LLC	TYRELL	Payment	01/10/2024	mail	0001782	0.81		0.81
TOTAL TRANSACTION:													0.81
01/11/2024	11:18:15	2023-200728		2207	GRANVILLE FAMILY PARK	TYRELL	Payment	01/11/2024	mail	003801	0.11		0.11
TOTAL TRANSACTION:													0.11
01/16/2024	10:18:52	2023-19449		18992301	BAILEY ANTHONY	TYRELL	Payment	01/16/2024	mail	1416	0.17		0.17
TOTAL TRANSACTION:													0.17
01/16/2024	10:40:29	2023-1035		15722301	MILLS DOROTHY B	KCR	Payment	01/16/2024	mail	29210106870	0.94		0.94
TOTAL TRANSACTION:													0.94
01/17/2024	09:58:38	2023-35787		50999302	HANSLEY BILLY P JR	TJT	Payment	01/17/2024	mail	986634	0.05		0.05
TOTAL TRANSACTION:													0.05
01/17/2024	10:16:25	2023-19137		15242301	MATTHIS STEVEN L SR	TYRELL	Payment	01/17/2024	walk-in		0.87		0.87
TOTAL TRANSACTION:													0.87
01/18/2024	10:14:11	2023-18307		12179301	WHEELER POND PROP OWNERS ASSOC	TYRELL	Payment	01/18/2024	mail	1384	0.32		0.32
TOTAL TRANSACTION:													0.32
01/18/2024	10:21:02	2023-26538		9778302	GOSS NANNIE HEIRS	TYRELL	Payment	01/18/2024	mail	1600	0.06		0.06
TOTAL TRANSACTION:													0.06
01/18/2024	11:00:29	2023-35618		23360207	WHEELER WOODROW M ESTATE OF	TYRELL	Payment	01/18/2024	mail	1074	0.16		0.16
TOTAL TRANSACTION:													0.16
01/22/2024	10:33:30	2023-202437		87095301	MILSTEIN JUSTIN	TYRELL	Payment	01/22/2024	mail	01210	0.06		0.06
TOTAL TRANSACTION:													0.06
01/22/2024	16:03:53	2023-6713		81258301	ASCENCIO ALEJANDRO C	TYRELL	Payment	01/22/2024	walk-in		0.02		0.02
TOTAL TRANSACTION:													0.02
01/23/2024	13:50:08	2023-400220		84114303	MARSHBURN KEVIN	TYRELL	Payment	01/23/2024	walk-in		0.47		0.47
01/23/2024	13:50:08	2023-35660		84114201	MARSHBURN KEVIN WAYNE	TYRELL	Payment	01/23/2024	walk-in				0.00
TOTAL TRANSACTION:													0.47
01/24/2024	10:27:07	2023-61912		2989	NUCO2 SUPPLY LLC	KCR	Payment	01/24/2024	mail	00266119	0.36		0.36
01/24/2024	10:27:07	2023-33824		7593101	NUCO2 SUPPLY LLC	KCR	Payment	01/24/2024	mail	00266119	0.29		0.29
01/24/2024	10:27:07	2023-33826		7593105	NUCO2 SUPPLY LLC	KCR	Payment	01/24/2024	mail	00266119	0.34		0.34
TOTAL TRANSACTION:													0.99
GRAND TOTALS											10.50		10.50
											10.50		10.50

USER	TOTALS
CTH	0.57
KCR	2.69
TJT	0.28

TYRELL 6.96

All Payments

TAX YEAR	TOTALS
2023	10.50



Granville County Administration

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: February 5, 2024
Title: Minutes

PURPOSE:

To approve minutes of the November 6, 2023, November 20, 2023 and December 4, 2023 regular meetings.

RECOMMENDATION:

County Manager recommends approval.

ATTACHMENTS:

November 6, 2024 Regular Meeting Draft Minutes
November 20, 2023 Regular Meeting Draft Minutes
December 4, 2024 Regular Meeting Draft Minutes

ACTION TAKEN:

GRANVILLE COUNTY BOARD OF COMMISSIONERS
November 6, 2023
GRANVILLE EXPO AND CONVENTION CENTER
4185 US Highway 15 South, Oxford, North Carolina

PRESENT:

Chair Russ May
Vice Chair Timothy Karan
Commissioner Zelodis Jay
Commissioner Robert Williford
Commissioner Sue Hinman
Commissioner Tony W. Cozart
Commissioner Jimmy Gooch

County Manager Drew Cummings
Deputy County Manager Korena Weichel
County Attorney James C. Wrenn, Jr.

CALL TO ORDER

At 7:02 p.m., Chair Russ May called the meeting to order. Commissioner Zelodis Jay had the invocation and led the Pledge of Allegiance.

Moment of Silence

Chair May said that he would like to take a moment of silence. He read the following statement:

It is with great sadness that I am sharing the news that Mr. James Land passed away. He was a retired Fire Chief and the brother to one of our own fellow firefighters, Chief Robert Land of Corinth.

He asked everyone to bow their heads in a moment of silence in respect to Mr. Land.

Board Introduced the 2023-2024 Leadership Granville Class

Chair May introduced the 2023-2024 Leadership Granville Class. He read the following statement and then asked them to stand and be recognized as a group.

The Leadership Granville class attends Commissioner's meetings to learn firsthand about the governance of the county. The class met informally with the Board prior to this meeting. On Tuesday, November 14th, the class will participate in a tour of the animal shelter, the 911 center, and the Law Enforcement Center and Detention Center, and participate in a round table discussion with department managers regarding county operations.

Commissioner Karan mentioned that Leadership Granville is a program that allows citizens to join each year. The nine-month class provides an opportunity to learn about various industries that affect Granville County, including county government and local businesses. The program aims to equip participants with the tools and skills to make positive change in the community. He acknowledged Clerk to the Board Debra Weary, Annette Myers, and Rosalyn Green for their participation as facilitators and former class participants. He said that some Board members have participated in Leadership Granville and that it offers a great opportunity for those interested.

Board Thanked the Oxford Fire Department and Other Fire Departments

Chair May thanked the Oxford Fire Department and the other fire departments for their rapid response to the fire in downtown Oxford on this date. They were able to limit the damage in downtown Oxford.

CONSENT AGENDA

Chair May noted the change on the August 7, 2023 minutes, page 31 of the agenda. Commissioner Gooch was listed as District 6, and that was corrected to District 7.

Motioned by Commissioner Sue Hinman, seconded by Commissioner Robert Williford, and unanimously carried, the Board approved the consent agenda as follows with the correction to the August 7, 2023 minutes:

A. Approved Budget Amendment #3 for fiscal year 2023-2024:

BUDGET AMENDMENT #3			
November 6, 2023			
Legal Document			
<i>Be it ordained,</i> the FY 2023-2024 Annual Budget Ordinance is hereby amended as follows:			
GENERAL FUND			
Expenditures	Increase	Decrease	Total
Public Safety			\$ (51,016)
Sheriff's Department	53,984		
Detention Center		(105,000)	
Community Services			\$ 40,000
Construction Projects	40,000		
Economic Development		0	
Area Projects and Other Appropriations			\$ 76,000
Special Appropriations	76,000		
Contributions to Other Funds & Contingencies			960,000
Contributions	1,000,000		
Contingencies		(40,000)	
Total Expenditures			\$ 1,024,984
Revenues			
Restricted and Intergovernmental	24,984		
Appropriated Fund Balance	1,000,000		
Total Revenues			\$ 1,024,984

FY24 BUDGET AMENDMENT #3
Detail [For Reference Only]

Description				Amendment	Balance after Amendment
Public Safety					
General Fund/Sheriff					
Expenditures: Increase					
10	4310	353	R & M - Vehicles	\$24,984	\$61,417
Revenues: Increase					
10	3836	850	Insurance Reimbursement	\$24,984	\$44,984

Description: recognize receipt of insurance proceeds from repair of Sheriff Dept vehicles and application of those funds to Repair and Maintenance

Public Safety & Special Appropriations

General Fund/Sheriff and Detention

Expenditures: Increase/ (Decrease)

10	4310	123	Separation Allowance	\$30,000	\$129,000
10	4310	354	Contract Services	\$70,000	\$130,000
10	4310	122	Overtime	\$75,000	\$150,000
10	8500	441	Creedmoor SRO Officer	\$76,000	\$150,000
10	4310	121	Salaries	(\$146,000)	\$4,084,451
10	4320	121	Salaries	(\$105,000)	\$2,136,985

Description: Move budget funds from lapsed salaries to cover existing or forecasted budget shortfall in separation allowance, overtime charges, the contract of Robert Bailess and the cost of a second SRO officer for the City of Creedmoor

Community Services

General Fund/Economic Development

Expenditures: Increase/ (Decrease)

10	4920	380	Promotions and Sponsorships	\$5,000	\$5,000
10	4920	121	Salaries	(\$5,000)	\$257,838

Description: Move budget funds from lapsed salaries to fund Corridors of Opportunity promotional campaign.

General Fund/Construction Projects

Expenditures: Increase/ (Decrease)

10	4251	944	4185 Hwy 15 South, Oxford (Expo)	\$40,000	\$181,826
10	9910	991	General Contingency	(\$40,000)	\$140,000

Contributions to Other Funds

General Fund/Contributions

Expenditures: Increase

10	9800	033	Transfer to Senior Center North Project	\$1,000,000	\$1,000,000

Revenues: Increase/ (Decrease)

10	3990	991	Appropriated Fund Balance	\$1,000,000	\$5,952,349

Description: Funding Senior Center North construction project with funds previously assigned in fund balance to the Human Services function. The remaining \$1,000,000 (of the original \$2,000,000) of fund balance assigned to Human Services will now be unassigned.

B. Approved unassigning \$1,000,000 from Human Services back to the General Fund.**C. Approved the following tax refunds, releases, & write-offs:**

- Refunds October 5, 2023 - October 25, 2023: \$ 1593.81
- Releases October 5, 2023 - October 25, 2023: \$ 1088.21
- Write-offs (\$2 and less) October 5, 2023 - October 25, 2023: \$ 3.10

D. Approved Minutes:

- August 7, 2023 Regular Meeting with the correction of district on page 31 of the agenda packet.

E. Approved Resolution to Adopt Granville County Personal Property Disposition Policy:

Resolution to Adopt the Granville County Personal Property Disposition Policy

- Whereas,** Granville County owns personal property that may be deemed surplus to the operation of government due to age, condition, or obsolescence; and
- Whereas,** Granville County wishes to establish and maintain a personal property disposition program as allowed by Article 8 of Chapter 153A of the North Carolina General Statutes ("NCGS"), Article 12 of Chapter 160A of the NCGS, and other applicable law; and
- Whereas,** Granville County wishes to adopt a policy that outlines the necessary steps to dispose of personal property owned by Granville County that, due to condition, obsolescence, or other factors, that has been deemed surplus by the County in accordance with said policy; and
- Whereas,** the Granville County Board of Commissioners (the "Board") elects to delegate certain authorities to the county manager as herein set forth.
- Therefore,** the Board hereby resolves that:
1. The Granville County Personal Property Disposition Policy (the "Disposition Policy") attached hereto as **Exhibit A** is hereby adopted by the Board effective as of the date of adoption of this resolution.
 2. The county manager is authorized to deem personal property as surplus and dispose of any such surplus personal property owned by Granville County in accordance with said Disposition Policy.
 3. This Resolution and corresponding Disposition Policy are enacted pursuant to the provisions of Article 8 of Chapter 153A of the NCGS, Article 12 of Chapter 160A of the NCGS, and other applicable law.
 4. This Resolution shall be effective upon adoption and shall only be modified upon a further resolution of the Board.

F. Approved Resolution to Reduce Salary of Elected Official – Register of Deeds:

**Resolution Providing Notice to All Candidates for the Granville County Register of Deeds
Position of Intent to Reduce Salary (G.S. 153A-192)**

WHEREAS, pursuant to N.C. Gen. Stat. 153A-92, the Granville County Board of Commissioners ("Board") is charged with setting the schedule of pay, expense allowances, and other compensation of all county officers and employees, whether elected or appointed;

WHEREAS, N.C. Gen. Stat. 153A-92 provides that during the year of a general election, the Board may reduce the salary, allowances, or other compensation of an officer to be elected at the general election only in accordance with said statute;

WHEREAS, the starting salary for the Register of Deeds official to be elected at the upcoming general election will be the minimum salary set forth in the Granville County Position Classification, which is currently \$63,229.00;

WHEREAS, this resolution hereby gives notice of the Board's intention to make this change and does so no later than 14 days before the last day for filing notice of candidacy for said office.

NOW, THEREFORE, BE IT RESOLVED, by the Granville County Board of Commissioners that this Resolution may not be altered or amended until after the person elected Register of Deeds in the next general election takes office.

BE IT FURTHER RESOLVED, that the Granville County Board of Commissioners may adjust the starting salary of the candidate elected considering the years of service and performance in related experience of the person elected.

NOW, THEREFORE, BE IT RESOLVED, that the salary for the elected Register of Deeds of Granville County to take effect at the time the person takes office will be \$63,229.00.

INTRODUCTIONS, RECOGNITIONS AND PRESENTATIONS

Board Updated on Kerr Area Rural Transit System (KARTS)

Kerr Area Rural Transit System (KARTS) Executive Director Randy Cantor expressed gratitude to Commissioner Jay and the Board for supporting KARTS and giving him the opportunity to present.

He also acknowledged County Manager Drew Cummings for his willingness to collaborate on transportation matters, emphasizing the importance of their partnership.

Mr. Cantor shared that he has over 30 years of experience in public transportation, mentioning successful operations in other counties where he managed systems without costing the county any money. He highlighted his ability to secure funding and operate efficiently, ensuring the systems thrived on their own income.

Mr. Cantor provided detailed statistics about KARTS' performance in the past year. This included information on the number of trips (over 137,000), miles covered (1,787,000 miles), and hours spent on the road (110,000 hours). He pointed out that 39,000 of these trips originated within Granville County, and that Oxford Loop and Medicaid services accounted for over 10,000 trips. Operating costs for the year were \$3 million. Administration costs for the year were \$1,100,000.

Mr. Cantor reported finding annual savings of over \$40,000 since joining on July 1, 2023. He addressed the Medicaid arrears issue by collaborating with the Department of Health and Human Services (DHHS) to identify and correct the problem and KARTS received \$200,000 in paid Medicaid claims, with an additional \$100,000 expected to catch up to what was owed.

Mr. Cantor outlined plans to further reduce costs by exploring new technologies and internalizing maintenance services, aiming for self-sufficiency and efficiency. He mentioned that they are moving forward with a new data support system for computers and phones at no additional cost. He said that he is reevaluating the property and liability insurance to see if there can be any cost savings. They acquired maintenance equipment and had their technician certified, and other than a major mechanical failure they can service every aspect of their vehicles in their garage. He said he expects to qualify and be approved as their own inspection station, which will further reduce costs.

Mr. Cantor mentioned an approved micro-transit grant of almost \$800,000 for computers and technology and \$150,000 for operating funds. This would introduce advanced scheduling technology and software, enhancing the system's efficiency and accessibility for users. He explained that the grant requires them to start in Henderson, and if successful could be expanded to other areas. He explained that the technology grant will pay for their current scheduling software for the next three years which costs \$85,000 per year.

Mr. Cantor said that he is exploring biofuels and noted that when he was working for Carteret County the fleet was converted to propane and made dual-fuel capable. He said that KARTS received a grant to have a fueling station put in at no cost. He said that the last propane drop was 93 cents per gallon. The past year they spent \$650,000 in fuel, and he said they would like to cut that in half over the next two years.

Mr. Cantor said that he works with scheduling and dispatching to improve efficiency. He would like to eliminate overtime for all drivers and part-time employees exceeding 30 hours. He discussed potential collaborations with contracted providers such as dialysis units, aiming to optimize transportation schedules. He highlighted the importance of cooperation between public and private entities to improve transportation services effectively.

Commissioner Karan inquired about how individuals in Granville County could access KARTS' services, specifically for elderly or disabled persons needing transportation to appointments. Mr. Cantor provided the web address and phone number for scheduling rides and explained the sliding fee scale, emphasizing that anyone could use the service.

Commissioner Jay shared positive feedback about KARTS' services. He emphasized the need for the expansion of services. Mr. Cantor responded by acknowledging the challenges of combining

urban and rural funding and highlighting the complexities of working with different grant programs.

Commissioner Williford asked if reducing overtime would necessitate hiring more staff. Mr. Cantor expressed his belief that with increased efficiency, existing staff could handle the workload without additional hiring. He emphasized the importance of improving processes and staff proficiency.

Chair May questioned Mr. Cantor about expanding services to the southern end of the county, specifically in Creedmoor and Butner. Mr. Cantor explained the challenges of staffing and funding constraints but agreed to work on finding solutions to expand services.

Chair May also raised the idea of collaborating with the Capital Area Metropolitan Planning Organization (CAMPO) and the City of Creedmoor to facilitate grants and enhance services. Mr. Cantor agreed to explore innovative solutions to address the transportation needs in the region.

Overall, the questions and answers revolved around accessing KARTS' services, expanding services in specific areas, addressing staffing challenges, and finding creative solutions to enhance transportation services in Granville County. Mr. Cantor expressed his willingness to collaborate and explore various avenues to improve the system.

Granville County Youth Leadership Council Annual Report and New Member Introduction

Chair May asked Charissa Puryear to introduce the Granville County Youth Leadership Council (GCYLC). Ms. Puryear explained that the Granville County YLC was created after a conversation the prior August when Jermaine Puryear, Jr. talked about the need for youth voices in the community. The council works with the Board of Commissioners, committees, and the community. Its purpose is to serve on boards, gather information, and identify community needs. Over the past year, the council conducted assessments and represented youth from every district in the county. After the brief overview, Ms. Puryear invited the Youth Leadership Council (YLC) to talk about their 2022-2023 year.

The Granville County Youth Leadership Council (GCYLC) provided an annual 2022-2023 update during their PowerPoint presentation and answered follow-up questions from the Board. Council Chair Jermaine Puryear, Jr. opened the presentation, and Co-chair Elaina Eley passed out the Annual Report.

Jermaine Puryear, Jr. explained that the annual report highlighted many of the projects and experiences of council members. He discussed the student needs assessment that the council conducted, which highlighted the need for more diversity, mental health counselors, leadership events, and student-led events in the community. He highlighted the group's participation in the local Culture Fest where they set up a booth to promote mental health in a fun and educational manner. He also mentioned upcoming projects and initiatives such as a yearly retreat, a teen game night/open mic, nursing home visits, the Mary Potter historical restoration, and Teen Closet for Granville County.

Cassie Peele mentioned that she served on the Granville County Library Board of Trustees and highlighted the various resources and programs that the library provides to the community such as Game On, STEAM, Teen Time, the Battle of the Books Club, and the donation refrigerator at the libraries, which is a system where people can give and take resources. Additionally, she mentioned that the library offers homework and testing help for students.

Ilesha Landis mentioned that the Juvenile Crime Prevention Council (JCPC) focuses on decreasing violence and promoting safety in Granville County. They discuss rehabilitation and redirection programs for troubled youth, such as Shepherd Youth Ranch, which uses horse therapy. They also

spread awareness about their discussions through social media and advocate for more inclusive and less intimidating interactions between School Resource Officers (SROs) and older teens. She expressed the desire to see SROs have more inclusive and non-intimidating interactions with older teens, believing that this would lead to better relationships, more respect, and a safer county.

Vashti Pearson mentioned that the Granville County Youth Leadership Council participated in Teen Mental Health First Aid training. They partnered with the Poe Center in Raleigh and took courses to learn how to approach situations involving mental and substance use challenges with their peers. They were certified in Teen Mental Health First Aid to be able to support and notice teens experiencing mental health issues, serving as a bridge and buffer to connect teens to adults who can provide help.

Elaina Eley spoke about the importance of addressing mental health in schools. She emphasized the need for mental health days, mental health classes, and more counselors in schools to help students cope with the pressures they face. She also highlighted the importance of teaching coping mechanisms and providing support for students in their everyday environments, such as homes and extracurricular activities.

Asia Abdul-Haqq mentioned the need for improved transportation for teens across the county. She discussed the lack of consistent transportation options for teens without cars or rides, which makes it difficult for them to get to work sites, participate in extracurricular activities, or attend out-of-school organizations. She suggested implementing a dedicated route for teens and extending the operating hours of public transportation to serve their needs better.

Joydan Johnson mentioned during the civic leadership workshop that they learned about engaging in participatory democracy. They also learned about communication, teamwork, leadership, critical thinking, and public speaking. The workshop focused on collaborating as a community to help the youth of Granville County better.

Mr. Puryear, Jr. closed the presentation by inviting all the new members to introduce themselves: Dylan Roseman (District 5), Claire Glavin (District 5), Kaylee Overby (District 5), Nathaniel Royster (District 7), Josef Black (District 4), Ann Black (District 4), and Jacquelin Jose (District 4).

The Board applauded the presentation. Commissioner Hinman and Commissioner Cozart discussed the importance of mental health counselors for young people and support for teens seeking transportation to jobs. They also discussed the need for better management of learning environments. Commissioner Jay appreciated the presentation and asked about Board actions to address youth mental health issues. Commissioner Karan thanked the youth for advocating for their peer groups.

Chair May challenged Ms. Puryear to present the group to the school and DSS boards regarding the stated gaps in mental health education, counseling, and after-school support as the Granville County school system and Department of Social Services are the main areas of impact. He mentioned that Representative Frank Sossamon had scheduled an upcoming mental health forum. The Mental Health and Substance Use forum was scheduled for November 30, 2023 at the Granville County Expo and Convention Center at 6:00 p.m.



Granville County Youth Leadership Council

2022-2023 Annual Report



Annual Report - Overview

The Granville County Youth Leadership Council (GCYLC) created an annual report to highlight many of the projects and experiences of our members.

Some highlights:

- Student Needs Survey
- Culture Fest
- County Board Participation
- Youth Focus Group
- tMHFA Training
- Civic Leadership Training



Student Needs Survey

We all talk about change and the voice of the youth but our council decided it was time to actually hear and document the needs and wants of our peers.

- By gathering information we were not only able to make the youth of Granville County feel heard but give them a voice that will effect change.
- With the results from this assessment we've been able to plan and partake in projects to not only equip ourselves with the tools and skills to make change but also, make positive change for youth in Granville County.

More mental health counselors

More diversity

Extending more courtesy and respect towards students

Better management of a healthy environment for learning and safety of students w/o suppressing the students further.

Leadership events to help students when they get out of high school

Teen job fairs so teens know what jobs are available in their area.

Would like to see more student led events

Culture Fest



The GCYLC participated in the local culture fest. As the GCYLC, we felt it was important to inform the public of the troubles of mental health in our community.

Here we informed the public of our council and the importance of mental health. We had an interactive booth where you could play games about mental health and win prizes. We talked about how mental health was not only important for adults, but also the youth in our community.

Granville County Library Board of Trustees

- The Library Board helps provides the community with different resources to be able to gain knowledge
- Has different programs for teens (ie. Game On, STEAM, Teen Time)
- Volunteer Opportunities
- Battle of the Books Club
- Donation fridge
 - Give something or take something
- Offer homework and testing help



What We Learned:

- Accessible resources for teens to use in the library system
 - School help
- Programs that will help teens and children outside of school



◆ The goal: Decrease violence, Promote safety

- Rehabilitation and redirection programs

◆ Ins and outs of Granville County

- Function of SRO's, county programs, YMCA, etc

◆ Learning everything

- Appreciating the work behind the county

◆ Spreading awareness and info

- Social media, council meetings

◆ Speaking up and out

- Speaking the mind of the youth of Granville County and their experiences



Our input and experiences

◆ More SRO involvement

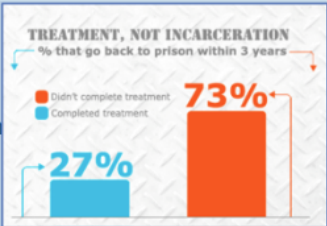
- ◆ Getting to SRO's on a personal level
- ◆ SRO involvement thats not daunting or intimidating to teens



Our input and experiences

◆ Drug usage

- Rehabilitation and redirection program rather than punishment
- More targeted campaigning and awareness



A school replaced detention with meditation. The results are stunning.

Veterans Affairs Committee



Human Relations Commission



Parks, Greenways & Recreation Focus Group

Topics of Discussion

- Activities for teens
- How the county can improve the parks
- Recreational improvements
- Public transportation



Transportation



- Lack of transportation for teens without cars in Granville County
- Teens without cars do not have a consistent way of getting to their worksites, extracurricular activities, out-of school organizations and etc.
- One way of public transportation currently
- Marketed mainly towards the senior population
- Solution: Work route dedicated to teens across the county after school hours; extended operating hours



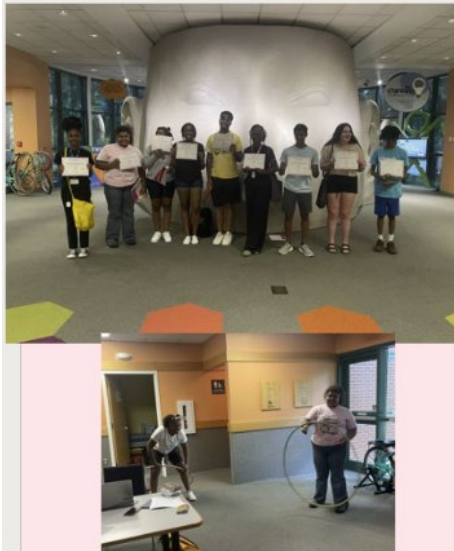
Teen Mental Health First Aid Training (tMHFA)

The GCYLC participated in the Teen Mental Health First Aid Training courses at the Poe Center for Health Education in Raleigh, North Carolina. In the course of three days span over three weeks we learned about the various ways to approach situations that involve our peers and mental health obstacles. We now have the knowledge on how to notice and support a friend or peer experiencing a mental health or substance use challenge. To ultimately be a bridge or a buffer for them to connect them to an adult and get them the help that they need.



Topics We Covered

- Types of Mental Health Challenges and Disorders
- Impacts Mental Health can have
- Helping a Friend in Crisis
 - Recovery Position
- The Action Plan
 - **Look** for warning signs
 - **Ask** how they are
 - **Listen** up
 - **Help** your friend connect with an adult
 - **Your Friendship** is important



Civic Leadership Training



Participation Date: June 16, 2023

The Granville Youth Leadership Council participated in a Civic Leadership bootcamp where we built foundational support for youth to become civically engaged in the process of participatory democracy, living within a community of competing values and interests and working to find common ground for the common good.

What we learned is

- Public Speaking
- Improved comprehension of Government
- Time Management
- Teamwork and Collaboration
- Critical Thinking and Reflection
- Built communication skills



Upcoming Projects & Initiatives

- The Closet by GCYLC
- Retreat
- Teen Game Night/Open Mic
- Middle School Outreach
- Nursing Home Visits
- Mary Potter Historical Restoration
- Masonic Home Partnership
- Granville County Mobile App
- Board Partnerships

COMING SOON TO A COUNTY NEAR YOU

The Closet by GCYLC

Board Updated on Cooperative Extension Field Crops Program

Cooperative Extension Field Crops Agent Mikayla Berryhill spoke from the following PowerPoint Presentation. She talked about her educational program as a Field Crops agent for Granville and Person counties. She mentioned hosting workshops and events for landowners and farmers, providing one-on-one technical visits, and developing resources to help growers make informed decisions. She also shared the impact of her educational events, including the number of attendees, their satisfaction, and their willingness to change their practices based on what they learned.



Field Crops Program in Granville County

Mikayla Berryhill



Who cares?

Granville County is home to 27,303 acres of cropland, with 6,600 acres of soybeans, 3,700 acres of wheat, and 2,400 acres of corn, according to 2021 data. 3,468 acres of tobacco was harvested in 2017*. Crops made up \$19,973,362 of cash receipts in 2021.

*Tobacco data is no longer being taken to protect producers' privacy due to the reduction of tobacco production.



NC COOPERATIVE EXTENSION    

Grain Variety Selection Tool "Cheat Sheet"

USE THIS TO LOOK AT ONE SPECIFIC VARIETY

- Find all the data on the selection tool on one specific variety
- The company tech sheet can also be found here

USE THIS TO NARROW DOWN THE BEST VARIETIES FOR YOUR OPERATION

- Choose characteristics/criteria to find the best varieties for your farm
- Click "Select Data Field" and choose the characteristic, choose equal to, greater than, or less than, then type in or choose your criteria
- This will take you to a "Compare Varieties" page

EXAMPLE for Soybeans:

- Click "Select Data Field"
- Choose "Yield bu/A"
- Select the ">" or "greater than" symbol
- Type 75 where the "75" is
- Click "Search"

USE THIS WHEN YOU HAVE A LIST OF VARIETIES YOU WANT TO COMPARE

- Select multiple varieties to compare on one page WITHOUT selecting characteristics
- The best time to use this is when you have a list of varieties from your seed dealer (or multiple seed dealers) and want to see which performed the best

USE THIS TO SEE A SUMMARY OF OVT DATA

- "Quick and dirty" view of OVT data
- You can choose one of the "analytics" fields or choose your own "data fields"
- Quickest way to look at OVT data



What is the impact?

- 273 total attendees to group events
 - Satisfaction - 97% of attendees were satisfied with programming
 - Improving knowledge - 77% of attendees improved their knowledge
 - Changing practices - 53% of attendees planned to change their practices as a result of attending

NC A&T **NC STATE UNIVERSITY**

COVER CROPS COUNCIL

WELCOME TO THE SOUTHERN COVER CROP COUNCIL SPECIES SELECTOR

Choose your state from the dropdown or the map

State: **NORTH CAROLINA**

Species Selector

Results were selected from the first 100 N.C. PSI

5-min. read

As the state attended the first Agent Network on April 21, 2018.

Come and visit with us!



Questions?



PUBLIC COMMENTS

Chris Stevens, 3585 Arbor Place, Wake Forest, NC, made the following comments:

I have sat on your side of the aisle as an elected official, so I understand and I empathize with the pressures and dilemmas you encounter on a daily basis, and I do appreciate your service. I also understand from having been in your place that those pressures can include not wanting to make a decision that will upset your loved ones, or alienate your Commission colleagues, county employees, or your business associates. It may include not wanting to take a stand that will not be embraced by your political party, because how will you get reelected without those political donations? It might be feeling obliged to be the sage on the stage who has the definitive solution for every complex situation when you know full well that you lack critical information and counsel. I've been there. I actually really do understand. However, because I have stood in your shoes, I also understand the courage it takes to override the personal and special interest pressures under which you must lay. Sure, I believe each of you has an ethical core that knows when you can make an honest, thoughtful decision and when you should slow down and wait because you lack adequate information. I also know that insecurity drowns out that core ethical voice unless you rise up to be your better, stronger selves. The tension between rampant development on small lots that increase revenues and address housing availability and ensuring adequate residential drinking water now and in the future is a complex ethical and practical dilemma. No one should expect you to have the one right answer. The planet, this country, and our county are all grappling with a problem whose scope is almost beyond our imagination, not enough water for everyone. Unfortunately, complex issues do

not generally benefit from avoidance or neglect. Ensuring adequate residential drinking water is one such issue. I ask that you reinstate the one-acre minimum lot size and reach out in all directions for expertise and unbiased counsel until a reasoned, informed decision is possible. I will be sending you my good wishes and watching. Thank you.

PUBLIC HEARINGS

After Holding a Public Hearing, Board Approved Placing the Proposed Schedules, Standards, and Rules on the Next Scheduled Board of Commissioners Meeting for Consideration

Chair May said that the purpose of the public hearing is to hold the required public hearing to hear comments from the public before adopting the final schedule, standards, and rules.

Chair May declared the public hearing open and recognized Tax Administrator Jenny Griffin for a brief overview.

Tax Administrator Griffin provided a brief overview of the proposed schedules, standards, and rules. She explained that these values encompassed a wide range of factors, such as land topography and outbuildings, and were available for public review both in their office and on the county website. Ms. Griffin mentioned that the reevaluation process was underway.

When asked, Tax Administrator Griffin recommended that the schedules be added to the November 20, 2023 agenda for possible approval on that date.

Chair May asked anyone wishing to speak to come to the podium and state your name and address.

Alice Meise, 1103 Lakeridge Drive, Falls Meadows subdivision, Creedmoor, NC, raised concerns about accessing information online. She inquired about the specifics of the proposed values, including any percentage increase or decrease in tax rates.

Ms. Griffin clarified that the schedule of values was available online until December 3rd and explained that the process involved sales studies.

Commissioner Hinman held up the book of schedules for the audience.

When asked, Ms. Griffin confirmed that the schedule of values is available online.

No one else came forward for public comments.

Chair May declared the public hearing closed. There were no clarifications or questions so the Board took action.

Motioned by Commissioner Zelodis Jay, seconded by Commissioner Robert Williford, and unanimously carried, the Board approved placing the proposed schedules, standards, and rules on the next scheduled Board of Commissioners meeting for consideration.

After Holding a Joint Public Hearing for Economic Development: Portman Industrial LLC and Economic Development: Incentive for Portman Development LLC, Board Approved the Contract for the Purchase of Approximately 127.16 acres in Triangle North Granville Business Park to Portman Industrial, LLC and an Economic Incentive Package

Chair Russ May announced that two public hearings would be held jointly. The first was to seek public views on the potential sale of approximately 127.16 acres of land in Triangle North Granville Business Park to Portman Industrial LLC by Kerr-Tar Regional Economic Development Corporation. The second was to receive public views on the proposed appropriation expenditure of county funds, not exceeding \$1,100,000, for reimbursing Portman Industrial LLC for site preparation costs on land to be acquired by the company from the Kerr-Tar Regional Economic Development Corporation consisting of 127.16 acres of land in Triangle North Granville Business Park.

Chair May declared the public hearing open and recognized Interim Economic Development Director Audrey Boone for an overview.

Interim Economic Development Director Boone presented information about the two Portman matters. She said that the purpose of the first public hearing was to gather public opinions on the potential sale of approximately 127.16 acres of land in Triangle North Business Park by Kerr-Tar Regional Economic Development Council ("KTRDEC") to Portman Industrial. Regarding the second public hearing, she said that the public's views would be sought on the proposed appropriation expenditure of county funds, not exceeding \$1,100,000, intended to reimburse Portman for site preparation costs. Portman Industrial, as the developer, planned to construct at least two buildings covering a total of 940,000 square feet for various purposes such as manufacturing, research and development, life sciences, warehouse distribution, logistics, or similar purposes.

She continued, stating that the purchase price for the site was stated to be \$35,000 per acre, totaling around \$4,450,600. Granville County was expected to receive the net sales proceeds as outlined in the amended Development Agreement. The development was anticipated to stimulate the local economy, leading to the creation of new permanent full-time jobs in the county. As part of the contract, Portman had also agreed to specific property use restrictions, aligning with the county's goal of attracting jobs that will pay at or above the median average wage in the area. The costs for which the county will reimburse the company included clearing and grading of the site and associated erosion and stormwater control activities and will not exceed \$1,100,000. She then gave her recommendations for action after the joint public hearing and then introduced those that would be speaking.

Chair May recognized County Attorney Jim Wrenn who presented an overview of the contract. Summary points include:

The purchase price for the property is \$35,000 per acre, totaling \$4,450,600 for 127.16 acres.

A \$100,000 earnest money deposit is required within five days of the effective date of the purchase and sale agreement, which will be applied to the purchase price at closing.

There is an initial due diligence period of 120 days, with up to two 60-day extension periods, during which Portman can conduct environmental assessments and obtain necessary approvals.

The property will have restrictions on its use, limiting it to manufacturing, life science, biotech, and product assembly end users during the initial 27 months.

The project includes at least two separate buildings comprising no less than 940,000 square feet for various industrial purposes. The first phase consists of approximately 285,000 square feet.

Portman's obligations under the contract are contingent on the property being finally approved for the project, including all necessary government approvals and permits.

Portman must commence vertical construction of the first phase within 12 months following closing and the second phase within 12 months of the completion of the first phase.

There are unique conditions related to the property's ownership structure, involving Granville County, Kerr Tar Regional Economic Development Corporation (KTREDC), and other counties, with Granville County being the economic owner of the property.

The net sales proceeds will go back to Granville County, and when making the incentive payment to Portman, Granville County will be repaid in full from tax revenues before distributions go out to other counties.

Attorney Wrenn offered to pause and answer any questions or to answer questions later time in the hearing.

Chair May said that Attorney Wrenn could answer questions later, and then opened the floor to anyone wishing to speak.

John Gaskin, representing Portman Industrial, LLC, introduced the company and its affiliated entities to the commissioners. He spoke from a PowerPoint presentation. Mr. Gaskin described Portman as the purchaser of the transaction and the developer and owner of industrial projects across the United States. He emphasized the long-term partnership between Portman, the County, and Kerr-Tar for this project. He introduced the Portman team members present, including Ken Skinner (Vice President of Construction), Alex Seiferth (Development Associate), Al Williams (representing Jones Lang LaSalle (JLL)), the leasing and marketing agent), and Keith Horton (Managing Director for Frampton Construction, the general contractor). He said that Thomas and Hutton (civil engineers) were not present.

Mr. Gaskin described John Portman, the founder of Portman, as a renowned architect and developer who designed and developed his own projects. He said that Portman LLC has developed over 80 million square feet of space and deployed over 20 billion in capital for projects since 1957. He explained that Portman's buildings are move-in ready, with build-out offices, lighting, and dock packages already in place, making them more attractive compared to competitors who offer cold dark shells.

Mr. Gaskin highlighted their extensive experience and expertise in industrial and logistics development, showcasing specific projects they had undertaken, including modern logistics facilities, life sciences, biotech, and other specialized industrial spaces. Mr. Gaskin discussed Portman's approach to developing buildings tailored to the needs of potential tenants, such as reinforced roofs for solar panels and enhanced power distribution.

Mr. Gaskin outlined the phases of the proposed project, emphasizing the importance of the first building in attracting tenants and initiating the development process. Mr. Gaskin also described their marketing strategy, which included plans to modernize the entrance to the park, utilize QR codes, drone videos, 3D renderings, and animated storytelling to showcase the project to potential clients.

Throughout the presentation, Mr. Gaskin emphasized the collaborative nature of the partnership between Portman Industrial LLC, Granville County, and Kerr-Tar Regional Economic Development Corporation (KTREDC), and their dedication to the project's success.

Scott Hadley from Lee and Associates in Raleigh, North Carolina, provided a comprehensive overview of property values during his presentation. He presented a packet containing comparable sales information from Benson, Dunn, and Sanford, and said that he excluded Wake and Durham counties in his research. Mr. Hadley outlined the prices of industrial parks in surrounding areas, emphasizing the competitive landscape. He provided the Board with a detailed list of industrial parks and prices per acre. Included on the list were Triangle North Franklin at \$30,000 an acre, Sanford's Lee County Enterprise Park at \$65,000 an acre, and Vance County's Park at \$19,500 an acre. He said that the property in Granville County was priced at \$35,000 an acre, which he deemed competitive based on the market trends and surrounding property values.

County Attorney Jim Wrenn explained that the information was being presented in accordance with General Statute 158-7.1 (d) which requires the Board to consider the value of the property, including any restrictions placed on it, when making a determination. He stated that Mr. Hadley provided information suggesting that the property is being sold at fair market value but stated that the final decision rests with the Board.

Chair May asked Ms. Boone if she had any follow-up to the presentation regarding wage and data information.

While Ms. Boone was coming to the podium, Attorney Wrenn added that the statute also required a determination of the probable median hourly wage for the property.

Ms. Boone shared estimated average annual salaries for target industries in Granville County as of the second quarter of 2023. The data source used was JobsEQ, provided through the partnership with the Kerr-Tar Regional Council of Governments. The salaries, listed in alphabetical order from advanced manufacturing to transportation and warehousing, were estimates and subject to change. The figures would guide recruitment and outreach efforts to attract potential end users to the park.

Commissioner Gooch asked if this was a good deal for the County and if so, why.

Attorney Wrenn replied that he believed it to be a good deal for the County. He mentioned that the negotiations took a significant amount of time and effort, but they were able to negotiate a fair market price for the property. He also highlighted the importance of focusing on manufacturing and life sciences tenants for the park, rather than just distribution. Additionally, he mentioned that partnering with a well-known development firm and bringing in well-known and experienced partners adds to the positive aspects of the deal.

Commissioner Williford asked about the potential road access from Exit 206 to the park. He specifically asked if there would be a direct road from Exit 206 into the park.

Attorney Wrenn replied that there would be a right turn into the park from Highway 158, near Tabbs Creek Road. Attorney Wrenn explained that a 20-acre property south of the park off Tabbs Creek and 158, formerly known as Bar Nine property, was bought with preliminary designs. The engineering analysis showed that a right turn into the property off of Highway 158 would be possible, making it easier to access the park. It was also anticipated that the road would run along the edge of the park property with the appropriate buffer and intersect with the existing Triangle North Drive, allowing access to Tabbs Creek Road and eventually back out to 158 over to Vance County.

Commissioner Williford posed a question about a scenario where after the first project is being built a client wants to build a second project in a way that would change the plans. He asked if they would proceed with the changes.

Attorney Wrenn deferred to Mr. Gaskin to answer the question.

Mr. Gaskin said that if an end user commits to the first building, the 265,000 square foot space, then they would start the second building earlier because they have a commitment for the first building. When asked, Mr. Gaskin confirmed that would be what they are hoping for as that is how they develop.

Regarding the former Bar Nine property, Commissioner Jay asked about the entrance from Highway 158 and whether they would be using Tabbs Creek Road to enter or exit the park.

Attorney Wrenn responded by explaining the ways to get in the park and mentioned that eventually, a road would be constructed that would connect the park to Vance County.

Commissioner Williford asked Attorney Wrenn if he thought the right-in would come to fruition.

Attorney Wrenn explained that that was what they were told by the engineers doing the analysis regarding the former Bar Nine property. He said that Portman has no economic interest in the property and the responsibility to preserve access falls on us as Granville County owns that property through the Kerr-Tar Regional Economic Development Cooperation.

Commissioner Jay asked if it was 18 months from closing that the first building would be built.

Attorney Wrenn checked his notes and confirmed.

When asked about the 27 months, Attorney Wrenn explained that the time frame for the first building included due diligence and approval time before closing. After the first building is finished, there would be a three-month period before marketing can begin for anything other than manufacturing and life sciences. The total time between closing and three months after the certificate of occupancy would be 27 months. As an example, he explained that if the agreement were to be signed the following day, the first building would be finished approximately 24 months from the current date.

Commissioner Williford asked if changing the name would jeopardize any agreement with Kerr-Tar or any others.

Attorney Wrenn replied that they would have to take the matter to the Kerr-Tar Board, and he does not think they would be upset with the change. He added that it would keep the Triangle North name and he thinks they would be pleased to see the forward progress.

Commissioner Williford asked if the park would still be a part of the Triangle North Research Park.

Attorney Wrenn confirmed that it is a part of Triangle North now and will continue to be a part of it. He added that it furthers the strategy that was developed a little over 20 years ago.

Commissioner Cozart asked what the status of the utilities on the park is and how this agreement impacts that.

Attorney Wrenn reported that the water and sewer utilities for the park are partially completed. The park was purchased after a previous developer had started development, resulting in some water in the park. Thanks to the ARPA (American Rescue Plan Act) funding, the county would be

able to complete the water and sewer improvements for the park. The water system improvements are almost ready to go out for bid, and a scope of work for the sewer pump station has been approved. Once the sewer pump station is up to standards, the requirements for water and sewer utilities will be met. Additionally, the County would coordinate with gas and electricity providers to extend service to the park.

When asked by Attorney Wrenn, Development Service Director Scott Phillips confirmed Attorney Wrenn's statement.

Commissioner Hinman said it sounded awesome and asked why we were giving them an incentive.

Attorney Wrenn explained that during negotiations with developer Portman, the local group was concerned that the property would only be used for warehousing and distribution. To address this, Portman agreed to limit the property to high-paying job industries such as biotech manufacturing. In return, they received a clearing and grading incentive for an exclusive 27-month marketing period for biotech advanced manufacturing, which is expected to bring substantial investment to the park. Last-mile distribution from the site is not allowed without the agreement of all parties involved.

Commissioner Williford asked if there was an agreement for 1.25 million gallons of water.

Attorney Wrenn clarified that they have an agreement to receive 1.2 million gallons of water per day with an option for an additional 300,000 gallons, bringing the total capacity to 1.5 million gallons per day. This was made possible by the City of Oxford obtaining additional capacity from the Kerr Lake Regional Water System. The details of the agreement would need to be reviewed for more information. When asked if more could be purchased, Attorney Wrenn suggested that they would need to discuss with the City of Oxford and regional partners about accessing water in Kerr Lake. He added that he believes that with good jobs and economic development, they can find a way to obtain more water.

Commissioner Karan expressed his satisfaction with the progress of a water and sewer project negotiated in 2017. He recalled a meeting 20 months ago at the park and mentioned the location of the said that he was glad to see that the project would not involve hazardous industries. He thanked the team for their diligence and looked forward to seeing the project come to fruition.

Chair May asked Mr. Gaskin what Portman's total investment in the initial phase is.

Mr. Gaskins replied that the total investment in the initial phase is between \$110 and \$115 million.

Chair May asked Attorney Wrenn what the rate of return would be on the \$1.1 million incentive and how soon we can hope to have that return.

Attorney Wrenn explained that recovering the investment made in a real estate project is complicated because it depends on the current tax rate. He projected that between 2025 and 2034, under the current tax rate, the investment would recover \$6,405,100 in taxes. However, if the tax rate decreased to 60 cents on the hundred, the investment would recover \$4,548,000 over that time period. Attorney Wrenn stated that the tax revenues from the park would be split equally between the counties in the Triangle North, but the incentive payment would be paid back to the county first. After the incentive is paid back in full, the tax revenues would be split four ways. He noted that in his opinion, this was a good return on the investment with the taxes from the real estate and personal property investment.

Chair May emphasized that it would be a significant return on \$1,100,000 and Attorney Wrenn confirmed.

Chair May inquired about Mr. Hadley's company's fair market value estimation of \$35,000 per acre based on water capacity, citing Sanford and other industrial parks as examples.

Mr. Hadley mentioned that Sanford had experienced significant growth due to their ample water and sewer capacity. He also noted that Sanford provided sewer to the Moncure Mega Site and ran a sewer line past their airport, resulting in a \$35,000 per acre price for raw land with sewer but no water capacity.

Chair May asked Mr. Hadley about his relationship with Portman Company.

Mr. Hadley explained that he is marketing the park for Kerr-Tar Regional Economic Development Corporation.

Chair May said he wanted to make clear the separation and independent analysis provided by Mr. Hadley.

Mr. Hadley said that Portman has its own broker, which they announced is Al Williams with JLL.

Chair May asked if anyone had any other comments.

Attorney Wrenn commented on Mr. Hadley's recognition of the potential in the region. He mentioned that Mr. Hadley had been working with Kerr Tar to market the property for seven years, with little success until now. However, Mr. Hadley's persistence was paying off.

Chair May asked the Board if there were any questions of Mr. Gaskins' staff.

Mr. Williford asked what effect the current market value of \$35,000 would have on the future price of land.

Attorney Wrenn said that there is nothing in any of the agreements that prevents the price from adjusting subject to fair market value.

Commissioner Williford asked about Portman's right of first refusal if they were to receive an offer from someone else.

Attorney Wrenn said that a price can be determined at that time.

Mr. Hadley said he thought it was important to say that the market would determine the price.

Chair May asked for the County Manager's input.

County Manager Cummings expressed gratitude towards those involved in the negotiation of a deal that he believed to be in the County's best interest. Attorney Jim Wrenn, Mr. Gaskin, and Portman were thanked for their persistence, while Audrey Boone was recognized for her work in the economic development office. Former Economic Development Director Harry Mills was also acknowledged despite not being present. Mr. Cummings acknowledged the collective effort put forth to reach this point in the negotiations.

Chair May opened the floor for anyone that wanted to make public comments on the matter.

Bradley Oldenburg, 6588 Huntsboro Road, Oxford, NC, made the following statement in support:

First of all, for someone who's worked in the life sciences Industry for over 15 years and because of that work with customers that attracted me to North Carolina, I'm very excited to see that a good portion of this business may be in the life sciences area, bringing it up north, that's a really good thing. And I also think having worked in the industry that long, I think some of those salary estimates might be a little conservative. So, I think it's going to be a real positive thing for the county and the area. My question to the board, and you can pose to the commission if you will, is in addition to the \$1.1 million in the infrastructure investment that the county's making, do we anticipate any other tax incentives either for the development or for the businesses that will be coming in, hopefully, that we'll be attracting here? Any other tax incentives that we might anticipate going forward?

Chair May said he would rephrase Mr. Oldenburg's comment as a question and invited presenters to reply.

Attorney Wrenn replied that the decision to provide incentives for industries that want to relocate to the area would be a policy decision of the Board. However, he hoped that the board would consider providing additional incentives if a biotech manufacturing firm wants to move in and do an upfit.

Ms. Boone noted that the agreement being discussed would not prevent end users from receiving grants and incentives from the state. In such cases, the Board would consider a County or local match requirement on a case-by-case basis.

Chris Stevens, 3585 Arbor Place, Wake Forest, NC, inquired about the potential impact on county law enforcement due to the potential patrol and security stretch in the area.

Attorney Wrenn explained that during negotiations with the City of Oxford for water, a fire protection district was included in the agreement. The agreement also required a payment of 15 cents per \$100 valuation towards fire protection for anything located in the park. Security in the park would be provided by the Sheriff's department and expected to be supplemented by internal security for facilities located there. In similar situations, fire protection has been a major concern while internal security is often relied upon.

Chair May talked about the importance of metrics and data in determining the need for additional Sheriff positions. He explained that while the Sheriff's office has 72 officers, they have not reached their full hiring quota. He emphasized the importance of public safety and fire protection, and said he is open to increasing positions based on metrics data.

County Manager Cummings pointed out that residential development typically uses more services than it pays for in taxes, while commercial and industrial development uses fewer public services than they pay in property taxes. He emphasized the importance of commercial and industrial development to balance out the heavier service usage of residential development which also helps subsidize law enforcement needs.

Chris Stevens, 3835 Arbor Place, Wake Forest, NC, continued and mentioned the issue of hiring officers for law enforcement in the country. She pointed out that the problem is not necessarily financial, but rather the lack of interest in the field. She said that as a result, there is a shortage of officers, which raises concerns about the security of businesses in the county.

County Manager Cummings expressed his appreciation for attendees and acknowledged concerns about pay and benefits for law enforcement. He mentioned that the county approved

adjustments in the current year's budget and hopes that it will positively impact recruitment and retention efforts. He acknowledged the rapidly changing environment and the county's efforts to stay on top of it.

Chair May mentioned that companies like the one being discussed can use private police, who are certified law enforcement officers working for the company, to handle security measures. He added that such measures can be taken by individual companies once a tenant becomes available. Based on his experience working in corporate America and corporate security, he believes that security measures can be implemented effectively.

At this point, Chair May said that there were two joint public hearings and declared the public hearings closed.

Chair May read the recommendation for the first public hearing as follows:

The Economic Development Interim Director requests approval of the contract for the purchase of real property to Portman and Industrial LLC, and that the County Manager and the County Attorney be authorized to finalize an economic development agreement with the company with the County Manager to execute the agreement.

Commissioner Robert Williford made the motion and Commissioner Tony W. Cozart seconded the motion.

Attorney Wrenn said that two findings need to be added and explained.

Chair May clarified the two additional items as the range of average wages and property value.

Chair May asked that the motion be amended.

Motion amended by Commissioner Robert Williford, seconded by Commissioner Tony W. Cozart seconded, unanimously carried, the Board approved the contract for the purchase of approximately 127.16 acres in Triangle North Granville Business Park to Portman Industrial, LLC and authorized the County Manager and County Attorney to finalize and execute the contract and confirmed two required findings – (1) that probable average annual wages for industries that would be located in the proposed facilities would range between \$56,514 and \$117,842 (probable average hourly wage of \$27.17 to \$56.65), well above current, average local wages, and (2) the proposed sale price of \$35,000 per acre is consistent with fair market value based on provided comparable sales and listings for a similar property.

Chair May read the recommendation for the second public hearing as follows:

The Economic Development Interim Director recommends approval of the \$1,100,000 incentive package and that the County Manager and County Attorney be authorized to negotiate a grant contract with the company, which will be brought back to the Board for approval at a later meeting.

Motioned by Commissioner Sue Hinman, seconded by Commissioner Timothy Karan, and unanimously carried, the Board approved a \$1,100,000 incentive package for site preparation for Portman Industrial and authorized the County Manager and County Attorney to negotiate a grant contract with the Company which will be brought back to the Board for approval at a later meeting.

Chair Russ May expressed his gratitude to the Board for providing the opportunity to celebrate a momentous occasion for the county. He thanked everyone involved in the hard work that was put together to achieve this milestone.

RECESS

Motioned by Commissioner Robert Williford, seconded by Commissioner Tony W. Cozart, the Board took a brief recess at 9:45 p.m.

Motioned by Commissioner Sue Hinman, seconded by Commissioner Tony W. Cozart, the Board resumed the meeting at 9:55 p.m.

FACILITY IMPROVEMENTS

Board Approved Teaching Kitchen Design Services at Granville County Cooperative Extension

Development Services Director Scott Phillips presented the request for the approval of a fixed-price service contract for the design of the Granville County Cooperative Extension Office's teaching kitchen. He explained that the project had been planned for several years but was delayed due to budget constraints and lease terms. The contract would allow for the necessary improvements to be made to the facility. Mr. Phillips recommended that the county exempt itself from NCGS 143-64.31 and then award the contract to Steven Baxter Architect for a price not to exceed \$17,400.

When asked about the exemption, County Attorney Wrenn stated that the exemption request is for an exemption from the Mini-Brooks Act, which requires that architectural services be procured based on qualifications. However, if the project is under \$50,000, it can be exempted from this requirement. He mentioned that it can be expensive to go through the qualifications-based procurement process for a job like this. He added that the exemption seems like a reasonable way to handle it.

County Manager Cummings stated that upgrades to the building were put on hold while waiting for a decision on a lease extension. The state had agreed to a 20-year lease extension through 2047, which made it sensible to invest in the improvements.

Motioned by Commissioner Timothy Karan, seconded by Commissioner Tony W. Cozart and unanimously carried, the Board approved exempting the County from the Mini-Brooks Act (NCGS 143-64.31) based on the contract amount being less than \$50,000, along with the designer's familiarity with the project, and approved awarding a fixed price engineering service contract to Stephen Baxter Architect for the design of the Granville County Cooperative Extension's Teaching Kitchen located at 125 Oxford Loop Road facility in Oxford, for an amount not to exceed \$17,400.00 unless authorized through an approved change request.

TAX MATTERS

Mr. Cummings asked, at the Tax Administrator's request, to address item 16, Public Update on Revaluation, before item 15, Spatialist Comper Products.

Public Updated on 2024 Revaluation

Tax Administrator Jenny Griffin provided an update on the revaluation process, stating that there will be a large increase in property values, with some properties seeing a significant increase and

others seeing a more moderate increase. She mentioned that the Schedule of Values includes base rates for property characteristics such as location, year built, type of construction, and dwelling grade. She also mentioned that sales studies will be conducted until December 31st to account for any changes in the real estate market. Ms. Griffin presented based on the following PowerPoint presentation, which includes examples of sales and market value increases since the 2018 reevaluation.



2024

Revaluation
Information
Tax Department

11/6/2023

Recap October 16, 2023

- Prediction of large increase in values for 2024 Revaluation.
- Submission of Schedule of Values, Standards, and Rules to the Board of County Commissioners.
- Published public hearing on the proposed SOV in the Oxford Ledger and Butner Creedmoor News



Schedules of Values, Standards, and Rules

- Contain all base rates to be applied against property and/or property characteristics.
- Takes into consideration location, year built, type of construction, etc.
- Dwelling classes range from mansions, and A grade through E grade homes.
- A dwelling value would depend on the class, heated & non-heated square feet, number of bathrooms, type of foundation, and physical condition.



Not all nonprofits qualify for a property tax exemption

- Home schools do not qualify
- Community service is neither volunteers, good Samaritans, nor community activists.

Just because something is a 501(c)(3) does not mean they will qualify

Exemption Appeal | Tax | January 2, 2024

Why Must We Have A Revaluation?

- Required by North Carolina General Statute 105-286; all real property must be reappraised at least once every eight years.
- Keeps Taxable real estate values closer to current market values.
- Reestablishes the fairness of the tax burden between properties, which typically change in value at different rates by location and property type.

As Property Values Change

- It's not practical to try and match the tax values with the continuous fluctuations in the market values
- Revaluation is the process of re-setting the tax values at a specific point in time.
- Each property owner is paying taxes according to the value of their particular property as of the date of revaluation.

Examples of Sales After 2018 Reval



Example of Sales After 2018 Revaluation

This property is in
Dutchville Township

- Tax Value \$138,248
- Sold 11/26/2018
\$167,000
- Sold 6/7/2022
\$270,000



Example of Sales After 2018 Revaluation

This property is in
Brassfield Township

- Tax Value \$337,718
- Sold 7/24/2018
\$318,000
- Sold 6/6/2023
\$550,000



Examples of Sales After 2018 Revaluation

This property is located
in Oak Hill Township

- Tax value \$39,307
- Sold 10/24/2018
\$24,000
- Sold 2/21/2019
\$119,000



Example of Sales After 2018 Revaluation

This property is in
Fishing Creek
Township

- Tax Value \$283,446
- Sold 2/16/2018
\$380,000
- Sold 3/6/2020
\$375,000
- Sold 2/7/23
\$560,000



Example of Sales
After 2018
Revaluation

This property is in
Sassafras Fork
Township

- Tax Value
\$143,349
- Sold 5/20/21
\$222,000
- Sold 12/29/21
\$240,000

What If Real Estate Market Changes?

- Sales study will be conducted until December 31, 2023
- When the Schedules of values, standards, and rules for appraising real property and present use are approved and values change; a market adjustment will be added.



Important Dates Required By General Statute

November 20, 2023:

- 
- Consideration of the Schedule of Values adoption by the Board of County Commissioners.

November 23rd, 30th, December 7th, & 14th:

- 
- Advertise adoption of the Schedule of Values.

December 21, 2023:

- 
- Last day to appeal the Schedule of Values to the State Property Tax Commission.



Questions?



When asked about the change from an eight-year to a six-year cycle, County Manager Cummings noted that the County was currently on a six-year cycle, and Ms. Griffin confirmed that the county had changed to a six-year cycle.

When Commissioner Williford asked whether the increase in market values was reflected more in the land or house values, Ms. Griffin deferred to Chase Pearson with Pearson's Appraisal Service.

Mr. Pearson discussed the increase in land value compared to housing, noting that land values tend to be more location dependent.

Commissioner Williford inquired about the regional aspect of this trend, and Mr. Pearson confirmed that their company has observed it across various counties in Virginia and North Carolina.

Ms. Griffin concluded her PowerPoint presentation with a list of important dates required by the North Carolina General Statutes.

Chair May inquired about the course of action in case of a sudden price drop due to a national calamity. Ms. Griffin replied that the taxing system would adjust each neighborhood's value to compensate for market value.

County Manager Cummings added that there are two corrective mechanisms for Granville County's property taxation. The first is the resetting of the revenue-neutral tax rate advertising and the tax rate with new values. The second corrective mechanism is the acceleration of revaluation from eight years to six years. The state monitors sales ratios in every county and requests adjustments to the revaluation schedule. If property values drop, the county might need to adjust the tax rate.

When asked if the information would be available online, Ms. Griffin said that she would forward it to the Public Information Officer to add to the Granville County Website.

Board Approved Contract with Spatialest, Inc. for Comper Products

Tax Administrator Jenny Griffin said that with it being a reevaluation year, she recommended that the County contract with Spatialest for their Comper products. She explained that Comper Pro is a comparable sales selector that helps validate sales assessment information on current sales and that Comper Citizens allows taxpayers to access comparable sales in their area, determining if they want to appeal or if they have concrete evidence of overstatement. She spoke from the following background information:

In January 2024 the tax office will be sending out change of value notices Countywide. With market values being at an all-time high we feel Spatialest’s Comper Pro and Comper Citizen would be a helpful tool for our real property appraiser and taxpayers alike. Comper Citizen will allow taxpayers to view their property alongside similar nearby sales reducing and managing appeals. Comper Pro helps validate assessment information and improves accessing sales and property information all in one place versus searching on multiple sites.

No other company offers this service, so no other quotes were obtained.

Costs for year one will be:
Comper Pro - \$16,000 Comper for Citizens - \$5,950 Total: \$21,950
Each year will be:
Comper Pro - \$10,000 Comper for Citizens - \$5,950 Total: \$15,950

When asked to clarify the costs, she explained that the cost for the first year would be a total of \$21,950. Ms. Griffin confirmed the yearly fee is \$15,950, and that they may revisit it later to determine if both Comper Pro and Comper for Citizens would be needed every year or just needed during a reevaluation year.

County Manager Cummings clarified that the funding for this is already in the budget.

Motioned by Commissioner Timothy Karan, seconded by Commissioner Zelodis Jay, and unanimously carried, the Board approved entering into a contract with Spatialest Inc. for Comper Products in the amount of \$21,950 from the revaluation reserve budget and authorized the County Manager and County Attorney to execute the contract.

When asked when senior citizens could apply for age exclusions, Tax Administrator Griffin explained that the application period is January 1st through June 1st and that there would be additional presentations planned throughout the process.

EMERGENCY SERVICES MATTERS

Board Approved Message Boards Purchase with Awarded Grant Fund

Emergency Management Coordinator Robin Edwards stated that the purpose of the item was to consider the purchase of two message boards with awarded Homeland Security Grant funds. The message boards that Granville County Emergency Management currently had were beyond the end of life and were purchased in 2013 with Homeland Security Grant funds. The request was for the expenditure of the grant funds to purchase two new message boards. The Emergency Management Director and Coordinator recommended the purchase of two message boards from K and K systems with the awarded grant funds for a cost not to exceed \$31,854.56.

When asked if the message board would be shared with the region, Ms. Edwards said they could be deployed statewide, but they would be housed in Granville County. Granville County would have first access and could retain them when needed. When asked to clarify the number of counties in the region with which the County would primarily share the message boards, she confirmed that the region consists of eleven counties.

Motioned by Commissioner Sue Hinman, seconded by Commissioner Zelodis Jay, and unanimously carried, the Board approved the purchase of two (2) message boards from K & K Systems with awarded Homeland Security DPR-4 grant funds not to exceed the amount of \$31,854.56.

Board Approved Continuity of Operations Plan Update

Emergency Services Coordinator Robin Edwards mentioned that the purpose of the Granville County Continuity of Operations Plan (COOP) is to ensure that the county can continue to operate and provide continued services during a crisis or disaster. The COOP outlines mission essential functions, identifies critical facilities, equipment, and records, and establishes lines of succession and alternate facilities. The plan needed to be updated to reflect changes in county policies and restructuring of county departments. The Emergency Management Director and Coordinator recommended that the Board of Commissioners adopt the updated COOP and sign the updated promulgation statement.

Motioned by Commissioner Zelodis Jay, seconded by Commissioner Robert Williford, and unanimously carried, the Board approved the Resolution to Adopt Continuity of Operations Plan (COOP) Update and signed the associated updated Promulgation Statement.

Resolution to Adopt Continuity of Operations Plan (COOP) Update

WHEREAS, Granville County has found that a local Continuity of Operations Plan is essential in order to minimize potential disasters and their effects, provide for effective local responses when disasters occur, and facilitate local recovery, AND

WHEREAS, the Granville County Board of Commissioners further has found that local Continuity of Operations Plan constitutes an essential part of the countywide disaster preparedness program and that without continuity of operations planning, no county government can be fully effective, AND

WHEREAS, North Carolina General Statute 166A-19.15.(f)(2) states that each political subdivision is authorized to direct and coordinate the development of emergency management plans and programs in accordance with the policies and standards set by the Division, consistent with federal and State laws and regulations. Granville County Emergency Management, in cooperation with other county departments and agencies, has updated the Continuity of Operations Plan (COOP),

NOW THEREFORE BE IT RESOLVED, that the Granville County Commissioners hereby adopts the 2023 Granville County Continuity of Operations Plan (COOP) update.

Promulgation Statement

The mission of Granville County is to provide its residents with an array of services to enhance their quality of life, through a responsive, effective, and efficient local government. Granville County provides: Health and Public Safety, Human and Social Services, Environmental Management, Education, Recreation and Cultural Opportunities, and Economic Development. To accomplish this mission, Granville County must ensure its operations are performed efficiently with minimal disruption, especially during an emergency. This document provides planning and program guidance for implementing the Granville County Continuity of Operations Plan and programs to ensure the organization can conduct its essential missions and functions under all threats and conditions.

Key Granville County personnel who are activated under this plan are collectively known as Continuity Personnel. Upon plan activation and arrival, continuity personnel will establish an operational capability and perform mission essential functions within 12 hours from the time of the activation of the Continuity of Operations Plan, for up to a 30-day period or until normal operations can be resumed.

This plan is developed in accordance with guidance provided in the National Continuity Policy Implementation Plan; Continuity Guidance Circular 1 (CGC 1), Continuity Guidance for Non-Federal Governments (States, Territories, Tribes, and Local Government Jurisdictions), dated July 2013; Continuity Guidance Circular 2 (CGC 2), and Continuity Guidance for Non-Federal Governments, dated October 2013.

The Granville County Continuity of Operations Plan was originally adopted in 2017. With updates to the plan including lines of succession of the County Manager and updated county policy language, a plan update was adopted in 2023.

APPOINTMENTS

Board Approved Appointment to the Kerr-Tar Workforce Development Board

Chair May said that the purpose of this item is to make an appointment to the Kerr-Tar Workforce Development Board for an additional private industry seat. He referenced a letter from Lou Grillo, Workforce Director, who recommended William Betts (District 3) for a one-year term.

Motioned by Commissioner Robert Williford, seconded by Commissioner Tony W. Cozart, and unanimously carried, the Board appointed William Betts to serve on the Kerr-Tar Workforce Development Board in a private industry position for a one-year term.

Board Approved Reappointment to the South Granville Water & Sewer Authority (SGWASA)

Chair May explained the reappointment of a member of the South Granville Water and Sewer Authority (SGWASA). He said that board members are appointed for three-year terms by the agencies they represent, and Granville County has two representatives. He noted that Timothy Karan's would expire on November 30, 2023, and he was eligible for reappointment.

Motioned by Commissioner Robert Williford, seconded by Commissioner Zelodis Jay, and unanimously carried, the board approved reappointing Timothy Karan for a 3-year term that expires November 30, 2026.

Board Approved Appointment to the Veterans Affairs Committee

Vice Chair Karan said that Jim Albright (District 5) had resigned from the Veterans Affairs Committee and asked if there was an appointment for consideration for District 5.

Motioned by Commissioner Russ May, seconded by Commissioner Robert Williford, and unanimously carried, the Board appointed Corey Brandon (District 5) to the Granville County Veterans Affairs Committee to fill an unexpired term ending February 2025.

Board Approved Appointment to the Juvenile Crime Prevention Council (JCPC)

Commissioner Gooch said that he received an application for appointment to the Juvenile Crime Prevention Council (JCPC) and that he would like to add that item to the agenda. He then nominated Hope Pittman. Chair May noted that she would be serving in a correction capacity as she is employed with the Department of Corrections. Commissioner Gooch confirmed Ms. Pittman's employment with the NC Department of Adult Correction (NCDAC).

Motioned by Commissioner Jimmy Gooch, seconded by Commissioner Timothy Karan, and unanimously carried, the Board appointed Hope Pittman (District 5 appointed by District 7) to the Juvenile Crime Prevention Council (JCPC) for the remainder of the current term ending June 30, 2023

COUNTY MANAGER'S REPORT

Board Approved Amendment to Interlocal Agreement with the City of Creedmoor for Second School Resource Officer (SRO).

County Manager Cummings reminded the Board that there was already an interlocal agreement with the City of Creedmoor for the provision of one School Resource Officer (SRO) for South Granville High School. He said that due to challenges in hiring enough trained SROs, the Sheriff's Office agreed to transfer some salary money to the City of Creedmoor, which did have enough trained staff, to provide an SRO for Hawley Middle School which is currently on the former Creedmoor Elementary site. This arrangement is only for the current year.

Chair May mentioned that the safety grant funds in the State budget had been approved but not yet utilized.

Motioned by Commissioner Robert Williford, seconded by Commissioner Sue Hinman, and unanimously carried, the Board approved the Amendment to the Interlocal Agreement with the City of Creedmoor for a Second School Resource Officer (SRO).

Board Approved UNC School of Government Workplace Climate Survey

Deputy County Manager Korena Weichel stated that the Workplace Climate Survey conducted by the UNC School of Government's Local Government Workplaces Initiative is designed to give employees a voice and provide insight into employee morale and satisfaction with their work environment. The survey covers various aspects such as job rewards, supervisory practices,

diversity and inclusion, organizational commitment, and burnout. The goal of the survey is to gather data that will help inform areas of improvement and ensure that the Granville County government is a preferred employer in the region. She noted the availability of funding in the fiscal year 2024 Non-Departmental Training Budget Line #10-8540-122. The recommendation was to approve a service agreement to conduct the survey.

Motioned by Commissioner Jimmy Gooch, seconded by Commissioner Tony W. Cozart, and unanimously carried, the Board approved authorizing the County Manager to execute an agreement with the Local Government Workplace Initiative to conduct a Workplace Climate Survey Agreement for an amount not to exceed \$15,000.

County Manager's Report

No further matters were reported.

COUNTY ATTORNEY'S REPORT

Board Approved Resolution Adopting Consensus Principles Part II for Revised Falls Lake Rules

County Attorney Jim Wrenn mentioned that the Upper Neuse River Basin Association had been working over the last 11 years to address the economic and technological feasibility of the Falls Lake Rules. He also stated that the consensus principles endorsed by the association focus on an adaptive management approach to achieve water quality reductions in the watershed.

Chair May said that they did meet with Mr. Forest Westall, Executive Director of the UNRBA, and that paragraph nine was one of the results of that meeting. He mentioned the role of paragraph nine in helping the county keep an eye on neighboring municipalities that could potentially harm the watershed, and Attorney Wrenn confirmed that was correct.

County Attorney Wrenn explained that paragraph nine of the revision should maintain the annual loading limits, allow for a more flexible evaluation of stormwater nutrient control, and provide innovative approaches to stormwater management. Attorney Wrenn noted that the Board is focused on including joint consultation among watershed organization members to ensure consistency in applying the rules and that this focus would be carried out through the Upper Neuse River Basin Association to assure quality control among different jurisdictions.

Motioned by Commissioner Tony W. Cozart, seconded by Commissioner Jimmy Gooch, and unanimously carried the Board approved the Resolution Endorsing the Upper Neuse River Basin Association (UNRBA) Consensus Principles II for Revised Falls Lakes Rules.

**GRANVILLE COUNTY RESOLUTION ENDORSING THE UPPER NEUSE RIVER BASIN ASSOCIATION
("UNRBA") CONSENSUS PRINCIPLES II FOR REVISED FALLS LAKE RULES**

WHEREAS, the North Carolina Environmental Management Commission ("EMC") adopted the Falls Lake Rules ("Rules"), and the N.C. Rules Review Commission approved the Rules at its December 16, 2010, meeting, with an effective date of January 15, 2011;

WHEREAS, the jurisdictions of the Falls Lake watershed developed an original set of consensus principles in February 2010 to guide the development of the current Rules;

WHEREAS, the Rules (15A NCAC 02B .0275 (5)(f)) allow for the reexamination of the existing Rules using a Division of Water Resources ("DWR")-approved evaluation process, and for the results of the reexamination to be presented to DWR and the EMC;

WHEREAS, the UNRBA has followed the Rules' reexamination process, secured required approvals of the process by DWR, and invested in a 10-year, \$10 million study of Falls Lake and its watershed, to establish an updated and comprehensive scientific basis for revisions to the Rules;

WHEREAS, on September 20, 2023, the UNRBA Board of Directors approved revised consensus principles ("Consensus Principles II", *see* Attachment A) for the readoption of the Rules;

WHEREAS, the UNRBA member local government jurisdictions desire to endorse the Falls Lake Consensus Principles II for the readoption of the Rules;

NOW, THEREFORE, BE IT RESOLVED, that the County of Granville endorses Consensus Principles II as adopted by the UNRBA Board of Directors, and recommends that the North Carolina Department of Environmental Quality and the EMC use these consensus principles as guidelines in developing the revised rules for Falls Lake.

County Attorney's Report

No further matters were reported.

PRESENTATIONS BY COUNTY BOARD MEMBERS

Commissioner Cozart reported on the excitement surrounding the development of the Triangle North Industrial Park. He also expressed his admiration for the Youth Leadership Council presentations.

Commissioner Karan said there would be a recreation master plan meeting on Wednesday, November 8, 2023, from 5:00 p.m. to 7:00 p.m. at the Granville County Convention and Expo Center. The open house would be a floating event.

Commissioner Jay mentioned that at their last NCACC district meeting, they talked about changes including that they do not have regional meetings this year for goals. Each district will meet and discuss three goals and three things that are affecting the counties. For Vance, Franklin, Person, Warren, and Granville he said he hopes to have a date by the last of January or sometime in February. He reported that on Friday, November 3, 2023, Granville Vance District Health Department showcased the THRIVE project for which they recently received \$4 million in funding from the Health Resources and Services Administration (HRSA). He mentioned that United States Department of Health and Human Services Secretary Xavier Becerra and North Carolina Department of Justice and Attorney General's Office Attorney General Josh Stein visited the Granville Vance District Health Department and were very impressed.

Commissioner Williford reported that he was invited by Representative Frank Sossamon to the Henderson-Oxford Airport where the airport board was presented with a \$500,000 check on November 1, 2023 from the State of North Carolina. Senator Lisa Barnes was also in attendance as well as people from both Vance and Granville counties. The funds would be used to run water to the airport and to install a sprinkler system. He emphasized the significance of the matter, stating that a 150,000-square-foot hangar necessitates the installation of a sprinkler system. He

conveyed his enthusiasm for this progress and extended gratitude to all those who contributed their efforts.

Chair May expressed gratitude toward the County staff for their hard work regarding the Portman matter. He then asked County Manager Drew Cummings to involve KARTS Executive Director Randy Cantor in the issue to address transportation services in the southern region. He mentioned a recent productive school liaison meeting where County Manager Cummings successfully negotiated how the school system would be able to obtain additional white buses. He said that there were plans for a joint meeting with the school board to discuss budgeting and objectives. He reported that the Cristex superfund was taken care of so the toxic site would be cleaned up over the next couple of years.

ANY OTHER MATTERS

There were no other matters.

ADJOURNMENT

Upon a motion by Commissioner Zelodis Jay, seconded by Commissioner Robert Williford, and unanimously carried, the Board adjourned at 10:49 p.m.

Respectfully submitted,
Debra A. Weary, NCMCC, CMC
Clerk to the Board

ATTEST:

Russ May, Chair

GRANVILLE COUNTY BOARD OF COMMISSIONERS
November 20, 2023
GRANVILLE EXPO AND CONVENTION CENTER
4185 US Highway 15 South, Oxford, North Carolina

PRESENT:

Chair Russ May
Vice Chair Timothy Karan
Commissioner Zelodis Jay
Commissioner Robert Williford
Commissioner Sue Hinman
Commissioner Tony W. Cozart
Commissioner Jimmy Gooch

County Manager Drew Cummings
Deputy County Manager Korena Weichel
County Attorney James C. Wrenn, Jr.

CALL TO ORDER

At 7:04 p.m. Chair Russ May called the meeting to order. Commissioner Robert Williford had the invocation and led the Pledge of Allegiance.

CONSENT AGENDA

Motioned by Commissioner Tony W. Cozart, seconded by Commissioner Jimmy Gooch, and unanimously carried, the Board approved the consent agenda as follows:

- A. Tax Refunds, Releases, and Write-offs:**
- | | | |
|-----------------------------|--------------------------------------|-----------|
| • Refunds | October 26, 2023 – November 8, 2023: | \$1327.33 |
| • Releases | October 26, 2023 – November 8, 2023: | \$ 649.23 |
| • Write-offs (\$2 and less) | October 26, 2023 – November 8, 2023: | \$ 2.56 |
- B. Approved Minutes:**
- September 5, 2023 Regular Meeting
 - June 5, 2023 Special Meeting
 - June 6, 2023 Special Meeting

INTRODUCTIONS RECOGNITIONS AND PRESENTATIONS

Economic Appropriations Announcement for Triangle North Granville

Representative Frank Sossamon and Representative Matthew Winslow announced an economic development appropriation in the North Carolina budget for one million dollars for Triangle North Granville Business Park and presented a check.

Representative Sossamon highlighted the positive impacts of an \$11.5 million dollar appropriation for the Advanced Manufacturing Center and the Portman Industrial, LLC's pending development in Triangle North Granville which would bring jobs and increase the tax base. He emphasized the collaborative effort involved. He thanked key individuals for their leadership, commitment to representing the counties, and the behind-the-scenes work facilitating appropriations.

Representative Winslow acknowledged the collaborative effort and expressed appreciation for working with community-focused individuals.

Board members thanked both representatives for effective representation, acknowledging that the recent budget passed by the State of North Carolina included over \$30 million in financial support from the legislature for various projects in Granville County.

PUBLIC COMMENTS

David Atkins, 7619 NC Hwy 96, Oxford, NC, expressed his concerns about the Oak Hill solar farm, specifically mentioning environmental and safety concerns. He said that he researched on the internet that the safe distance is 1.2 miles away. He mentioned that he and his neighbors live 0.2 miles away from the solar farm and are worried about the potential risks. He also mentioned that he talked to the fire department and was told they would not be able to put out a fire in the solar farm due to its size and that they would have to cut a fire line around 600 acres and let it burn. He requested that an environmental study be conducted before proceeding with the project.

Chair May thanked Mr. Atkins for bringing it to the Board's attention and noted that the matter had not come before the Board or the Planning Board yet.

PUBLIC HEARINGS

After Holding a Public Hearing, Board Approved Land Development Code Text Amendment on Cluster Subdivisions

Chair May stated that the purpose of the continued public hearing was to hear public comments on a proposed amendment to the Land Development Code (LDC) that would increase the minimum lot size in a rural cluster subdivision to 40,000 square feet, require a minimum lot width of 85 feet per lot and change the minimum setbacks in proposed rural cluster subdivisions.

Chair May declared the public hearing open and recognized Planning Director Barry Baker for a brief overview.

Planning Director Baker explained that the public hearing was continued from the October 16, 2023 meeting. He presented the proposed text amendment that would increase the minimum lot size for rural cluster major subdivisions to 40,000 square feet, require a minimum lot width of 85 feet, and change the minimum setbacks to match the base zoning district. These standards would apply only to major cluster subdivisions, not major conventional, minor subdivisions, nor family subdivisions.

Mr. Baker explained that in late 2018, Granville County, after an extensive public input process, adopted a comprehensive plan that recommended rural cluster major subdivisions that encouraged flexibility in lot size and clustering to protect natural resources and agricultural operations. It also encouraged updating the dimensional standards to allow for conservation subdivision cluster subdivisions and it incentivized protection of environmentally sensitive lands. Cluster development on smaller lots was encouraged to preserve larger open space, especially where there is access to water and sewer, but some clustering might be feasible in unsewered areas with good soils and/or water availability.

Mr. Baker explained that to implement the plan, the county adopted subdivision regulations in 2019 that added rural cluster subdivisions as a major subdivision type and required open space criteria. He mentioned that in December of the previous year, they adopted additional open space criteria that mandated an additional 10% allocation for recreation in cluster subdivisions. As a result, open space in cluster subdivisions increased to 30% of the tract proposed for such developments. He said that since the text amendment in 2019, the Planning

Board had approved 16 major subdivisions. All 16 were conservation clustered major subdivisions, six of which noted have noted the use of community wells.

Chair May asked Mr. Baker to clarify that conservation subdivisions and cluster subdivisions are the same.

Mr. Baker confirmed that they are synonymous.

Mr. Baker stated that the Comprehensive Plan encouraged flexibility in lot size and promoted clustering to safeguard natural resources and existing agricultural operations. The plan also urged the updating of dimensional standards to accommodate conservation/cluster subdivisions and provided incentives for the protection of environmentally sensitive lands. He further explained that the strategy included the encouragement of cluster development on smaller lots to preserve larger open space, particularly in areas with access to water and sewer, with the aim of preserving larger open spaces. Additionally, he noted that clustering might be feasible in unsewered areas with favorable soil and water conditions.

Mr. Baker explained that since the 2019 amendment, the Planning Board had approved 16 major subdivisions, all of which were conservation-clustered major subdivisions, and that six of the 16 subdivisions noted the use of community wells.

When Commissioner Karan asked Mr. Baker how many of the subdivisions had been built out, Mr. Baker responded that to his recollection, two subdivisions had been completed and that he believed both were on Graham Sherron Road in the southeast corner of the county.

Mr. Baker clarified that the proposed amendment would increase the existing minimum lot size from 12,000 to 40,000 square feet for rural areas. The Planning Board received concerns about community wells and the appearance of dense development from cluster subdivisions. These concerns were received both at their public hearing and meetings preceding their public hearing. To address these concerns, the proposal also included widening the minimum lot width from 60 to 85 feet, which he described as a lot line along a right of way. Regarding the expansion of the minimum lot width, he mentioned that increasing it could potentially diminish the perceived density of the development. The Planning Board had received concerns about the visual impact of dense development, particularly in the context of cluster subdivisions.

When Commissioner Cozart asked Mr. Baker to define a family subdivision, Mr. Baker explained that a family subdivision is a land division that allows up to five lots for lineal family members with a minimum lot size of 44,000 square feet. The family relationship can be between grandparents and grandchildren, parents and children, or children and grandparents. A road right of way that meets minimum DOT (Department of Transportation) standards must be illustrated on paper, but paving is not required. The subdivision is exempt from the lot width standard, and the setback is 50 from the right of way, 15 from the side, and 25 from the rear.

As a follow-up question, Commissioner Cozart asked if there still was a minimum number of years the land must have been within the family to qualify for a family subdivision. Mr. Baker confirmed that there was no time minimum, but only five lots were allowed to be created. The limit did not specify the time frame, which meant that a person could own the lot for any length of time and then give it to a lineal family member.

Chair May asked Commissioners to hold their questions so that they could hear from the public.

Karen McGhee, 107 Warren Avenue, Oxford, NC, supported the proposal to increase the lot size. Ms. McGhee believed the rules for lot size should apply equally to individuals and developers. Ms. McGhee mentioned being told about the one acre and 150 feet of road frontage parameters when attempting to put a double wide on some property in the county a few weeks ago. She said she did not think it was fair for individuals to be held to a larger lot size when subdivision developers do not have to follow the same rules.

Jesse Davi, 1100 Lake Ridge Drive, Creedmoor, NC, a member of "Keep Granville Green," expressed frustration at feeling unheard for two years regarding concerns related to lot size and its connection to water resources. He acknowledged the other Keep Granville Green members present. He mentioned past requests by the group to eliminate cluster developments, increase lot sizes, and implement a well-interference ordinance. He criticized the repeated requests for more information and the denial of the validity of their claims. He referred to a USGS (United States Geological Survey) study showing the impact of a community well on private wells in the Norwood community and cited a study by Dominick Antolino that referenced Granville County. He highlighted that Representative Matt Winslow and Senator Mary Bode had met with the DEQ of North Carolina, and the DEQ suggested increasing lot sizes and implementing a well-interference ordinance. He urged the commissioners to increase lot sizes as a crucial step in slowing down overdevelopment and protecting private wells. Mr. Davi said that this decision would reveal which commissioners prioritize the community's interests over those of developers.

Jaycee Georgiev, 1174 Smith Creek Way, Wake Forest, NC, presented a petition regarding infrastructure issues in Granville County with six parts – (1) restore 1 acre minimum lot sizes in the watershed, (2) ban community wells in the Falls Lake Watershed and other areas with existing private wells, (3) building moratorium for health and safety assessment as allowed by NC General Statute 160D-107, (4) adoption of a well interference ordinance, (5) no use of explosives to grade land for new development, and (6) equitable fire tax distribution for Brassfield Fire Department. She spoke about the 2018 Comprehensive Plan, emphasizing several factors regarding the importance of infrastructure during development. She noted the plan's i.2.3 and i.2.4 sections highlighted the need to "address water quality issues in south Granville and conduct studies to address water and sewer infrastructure capacity needs." She said that according to information provided by the planning and zoning department, there were 16 approved cluster subdivisions in southern Granville County over the past three years. Specifically, 772 lots were approved in 2022, and 626 lots were approved in 2021. Out of these, six developments relied on community wells, a feature that was nonexistent before this period. She said that while there were no pressing issues at the time of her statement, she expressed concern about the potential lack of infrastructure and resources in the area, which could pose challenges in the future due to the rapid pace of development. She pointed out that the 2018 Comprehensive Plan recommended situating cluster subdivisions in high-density areas or just outside cities or towns capable of supporting the required infrastructure. She cited The Oaks development as an example and said that two DEQ approved community well sites resulted in the approval of 10 additional wells under a single permit. The Oaks had approximately 10 drilled wells between 400 and 750 feet deep around community well C with some sites posing concerns due to their proximity to property lines. Ms. Georgia said that while The Oaks was designed with PUD (Planned Unit Development) in mind, it did not hold PUD status and lacked approval from the planning and zoning. Each lot relied on private septic systems, with a few having only a septic easement, not public sewer access. She highlighted that the Falls Lake watershed rules safeguarded Raleigh and Durham's drinking water but did not provide protection for those residing along the blue line rivers in their watershed. She urged caution until an updated groundwater study was conducted, emphasizing the need to carefully consider allowable density until Creedmoor could catch up and adequately support its suburban areas. The proposed text amendment from the Planning and Zoning Department, Ms. Georgia pointed out, reflected a broader county-wide concern extending beyond southern Granville. She expressed concern about the rapid development at the time, emphasizing the lack of a plan for backup water infrastructure or a non-volunteer-based firehouse. She requested a return to a rule in place before 2020, which had been altered during lockdown. Ms. Georgia urged the approval of this text amendment as the responsible course of action.

Mark Kwasnick, 3614 Pine Needles Drive, Wake Forest, NC, spoke in support of the 40,000-square-foot text amendment. He believes that southern Granville is an oasis in the larger Triangle area with privacy and green spaces. He mentioned that road infrastructure is a consideration and gave an example of Johnston County and the dangers of a dense network of two-lane roads. He also discussed the unknown factor of water and how smaller lots may

require community wells which can affect private wells. He believes that not restoring the larger lot minimum will increase density, which leads to unmanaged growth in rural areas without the infrastructure needed to support it. He loves the area and wants to be a voice for the people who live there.

Julie Brooks, 1196 Old Still Way, Wake Forest, NC, referenced the 2018 Granville County comprehensive plan. She highlighted a vision board within the plan, featuring phrases such as "small-town living," "small-town feel," "quiet feel," and "rural." She said that the plan's graphs illustrated community preferences for placing new residential areas where existing water and sewer infrastructure exists, away from sensitive environmental resources and noted that two of the top recreational priorities outlined in the plan were greenways and trails, along with water quality protection. She emphasized that the most preferred new residential growth, according to the plan, was rural residential and agricultural open spaces subdivision, with conventional subdivision being the least preferred. Additionally, Ms. Brooks highlighted the plan's indication that the most popular housing preference among residents was for houses with large lots. She said that the plan further noted that areas on the east side of Creedmoor, including locations near Wilton and Grissom, had witnessed numerous residential subdivisions in recent years. Addressing density in the southern part of the county, Ms. Brooks mentioned the limitations imposed by Falls Lake rules, established by the State of North Carolina to safeguard Falls Lake, a major drinking water source for Raleigh and downstream municipalities. She stressed the need for a concerted effort to balance residential subdivisions with the protection of green space and the establishment of adequate stormwater infrastructure, especially as growth was anticipated in the area. She pointed out that the number one goal of the plan was to protect the county's rural atmosphere by conserving agricultural resources and protecting sensitive environmental areas. Expressing the sentiments of the local residents, Ms. Brooks conveyed that people had chosen to live in the area for its natural feel and rural ambiance. She noted that the residents expected the commissioners to uphold the comprehensive plan, and she raised concerns about the commissioners' voting patterns. She said that citizens felt like they were in a battle to hold the commissioners accountable to the plan. She underlined the petition as an effort to align with the forward-thinking aspects of the plan, expressing reservations about the current trend of allowing numerous subdivisions without adequate plans for infrastructure. She concluded her statement by requesting that the commissioners vote to reinstate the 40,000 square foot lots and urged them to act in alignment with the comprehensive plan.

Alaina Wilson, 1049 Blue Bell Lane, Wake Forest, NC, said that she is an operations manager for a defense engineering group. She spoke as a concerned citizen and a parent, expressing her worries about the lack of protection for water systems in the area. Ms. Wilson believes that reinstating the lot size minimum is necessary to protect the citizens of the county and their rural way of life. She urged county commissioners to do their due diligence in studying water systems before allowing developments that do not protect its citizens. Ms. Wilson concluded by stating that she and others will continue to fight for their county and its citizens.

William Ott, 3608 Pine Needles Drive, Wake Forest, NC, focused on the need to maintain a larger minimum lot size to protect groundwater resources. He argued that with the current drought conditions and the potential impacts of climate change, it is important to expand the minimum lot size to ensure the sustainable use of groundwater. He also expressed concern about the potential increase in water usage if smaller lot sizes were allowed and emphasized the need to adopt the recommendations for a 40,000-square-foot minimum lot size.

Alice Meise, 1103 Lake Ridge Drive, Creedmoor, NC, stated that she is in support of increasing the minimum lot size to 40,000 square feet. She expressed concern about the change in lot size, saying that they were not aware of the change. She emphasized the importance of preserving their rural way of life. She also mentioned their fear of running out of water and the lack of backup plans in case of water shortage. She requested that the board approve the 40,000 square-foot minimum lot size and protect their water.

Connie Campion, 1217 New Grissom Way, Wake Forest, NC, shared her experience growing up with a community well in New York in the country and the challenges they faced with water supply. She recalls how her father had to call Mr. Jones, who oversaw their well, whenever they had water pressure issues. As more houses were built, they had to drill another well to cater to the increasing demand. Eventually, their town had to send tanks for them to have water. She then talked about the Preserve at Smith's Creek where she lives. She expressed concern about densely populated housing development in the area and requested not to go backward into the past, where they had to rely on water tanker trucks and tanks in front yards to have water. She said that she hopes that they can go back to where they were and not have to face the same issues again.

Betse Noble, 1295 Woodland Church Road, Wake Forest, NC, expressed her support for the one-acre lot minimum. She mentioned that her property backed up to Smith Creek, where she used to walk her five dogs once or twice every day. She observed the creek's water level decreasing over time. During a neighborhood walk on a Saturday, she spoke to several neighbors in New Forest and residents in Ironwood, who shared her concerns about the diminishing water levels in Smith Creek. Some Ironwood residents had experienced well issues, although they hadn't reported them formally, opting to contact plumbers instead. Ms. Noble said that despite several concerned individuals being unable to attend the meeting due to the holiday weekend, she conveyed that there was support for the one-acre lot minimum among those she spoke to.

Erin Massie, 3637 Wild Orchid Court, Wake Forest, NC, spoke in support of the minimum lot size of 40,000 square feet. She said she lives in the New Forest subdivision where her neighbors also support the proposal. Ms. Massie highlighted concerns related to existing infrastructure, including resources such as fire departments and police. Citing personal experiences, she mentioned there were incidents in the neighborhood where emergency response times were longer, emphasizing the potential strain on resources. She also addressed concerns about well issues, noting that her own well drains easily. Living adjacent to another subdivision, she expressed worries about limitations on groundwater and potential water resource problems in the future. Ms. Massie asked that the commissioners vote for the 40,000-square-foot minimum lot size.

Deborah Raskin, 3607 Pine Needles Drive, Wake Forest, NC, expressed her support for the minimum lot size in Granville County, citing her preference for living in a rural area where she has almost two acres of property. She said she hopes the Board will consider voting for the 40,000 square foot minimum lot size.

Peter Schmidt, 1304 Sourwood Drive, Wake Forest, NC, stated that it is important to maintain the original 40,000 square foot lots for the well and septic, and said that reducing lot sizes could cause issues with the septic area sinking. He emphasized the need to return to the 40,000-square-foot lot minimum and the importance of the water supply.

Melissa Ratcliff, 3609 Pine Needles Drive, Wake Forest, NC, urged the officials to reconsider raising the minimum lot size back to 40,000. She and her husband moved to the area in August and were attracted to it. She said she hopes that the officials will listen to their constituents' concerns and make the best decision.

Robert Andrews, 1112 Lake Ridge Drive, Creedmoor, NC, raised concerns about the control of community well permits by the State of North Carolina, and said he wanted to know if there were any updates on the state being in control of issuing community well permits. He expressed his belief that this control could negatively affect their livelihood and cause water depletion, especially during the ongoing drought. He questioned why the state would have control over community wells in their area.

Brandon Love, 3600 Carole Court, Wake Forest, NC, spoke in favor of 40,000 square-foot lots to reduce the number of houses and the link-to-node ratio that ties neighborhoods together.

He expressed concern about the safety of densely linked neighborhoods in emergencies and hoped that the Board would be in favor of the proposal.

Daniel Mosher, 1255 Woodland Church Road, Wake Forest, NC, expressed his support for reverting to a minimum lot size. He shared his perspective on community growth, cautioning against the promises of benefits touted by developers and others, emphasizing that he had witnessed similar growth in other areas. He noted that each supposed benefit of growth comes at a higher cost to the county, emphasizing that the economic reality involves accumulating more debt with each attempt to fund growth. Mr. Mosher went further to propose a total moratorium on growth, asserting that the current rate of exponential growth is unsustainable and that the county is ill-prepared for further expansion. He highlighted the crucial role of water in the decision-making process. He warned that unless the county wants to face water-related issues like Flint, Michigan, they should pause and gather more information before proceeding with further growth. He concluded by advocating for a more thoughtful approach and the need for additional information before making decisions about growth.

Dan Spinale, 1052 Bluebell Lane, Wake Forest, NC, expressed concerns about a developer burning excessive amounts of material and the potential impact on the community's water supply. He questioned how the developer obtained permits to burn so much and who would be responsible for fixing his well if it were to be damaged by developers putting community wells. Mr. Spinale wondered if Granville County would aid if community wells were to damage the water supply of neighboring wells.

Teresa Smith Gilreath, 915 Williamsboro Street, Oxford, NC, said she owns property in the southern end of the county. She expressed concern about the impact of the proposed changes on communities. She agreed with a 40,000-square-foot requirement but disagreed with some setbacks and specific numbers of setbacks. She questioned the reason for an 85-foot front requirement and asked the board to consider the variability in land topography. She believed that other setbacks could negatively impact landowners' ability to use their property effectively.

Chair Russ May thanked the public for their comments. He then asked if the Board had any questions.

Commissioner Jay proposed a scenario saying if he had acreage and wanted to give five plots to five grandchildren and asked if each lot would need to be 40,000 square feet, the same size as a developer's lot.

Mr. Baker explained that the proposed standards only apply to major cluster or conservation subdivisions, which have different requirements than family subdivisions. For family subdivisions, the minimum lot size is 44,000 square feet and the setbacks are 50 feet front, 15 feet side, and 25 feet rear, as required by the zoning district AR40. The setbacks and lot sizes for major subdivisions were tied to a smaller table in the current ordinance. The rules for family subdivisions do not apply to the proposed text amendment. For minor subdivisions, which are not family subdivisions, the minimum lot size is also 44,000 square feet, but with setbacks of 50 feet from a street, 15 feet from a side property line, and 25 feet from the rear. If the subdivision is on a state secondary road, there must be 150 feet on that road per lot.

Commissioner Cozart asked what flexibility is there, if any, for the setbacks. Mr. Baker replied that there is no flexibility in the ordinance for setbacks.

Attorney Wrenn said that if it was an existing lot of record then it would be grandfathered. Mr. Baker confirmed Attorney Wrenn's statement.

Mr. Baker gave an example that if someone had to put a house at 49 feet setback instead of 50, then they would need to seek a variance from the Board of Adjustments.

Commissioner Cozart clarified that there is a process to go through if there is a small difference from the setbacks in the ordinance, and Mr. Baker confirmed.

Commissioner Hinman asked Mr. Baker to clarify that the proposed amendment is only for cluster subdivisions, and Mr. Baker confirmed.

Commissioner Karan talked about the allocation of land for cluster subdivisions which included 20% set aside for open space and 10% for active and passive recreation. He asked if the land area is increased to 40,000 square feet per lot, would it remove the 20% requirement for open space.

Mr. Baker replied that on a case-by-case basis, a developer may choose to do a major or conventional subdivision if they cannot meet the requirements for a cluster subdivision. In a conventional subdivision, only 10% of the open space is required for passive recreation.

Commissioner Karan referred to the question previously asked and answered regarding the number of subdivisions that had been built out. Of the two conservation cluster subdivisions that were built out, he asked if Mr. Baker recalled the size of those subdivisions. Mr. Baker said that one probably had 20 lots, and the other probably had 25 lots. Commissioner Karan said that the subdivisions were small in comparison to The Oaks, for instance, and Mr. Baker confirmed that was correct. Commissioner Karan asked if Mr. Baker knew off the top of his head what the open space requirement was for The Oaks. Mr. Baker said that the requirement at the time was 20% but that they likely exceeded that. When asked, he also said the size of The Oaks as far as acreage total and open space to his knowledge, it is about 100 lots and 125 acres.

Commissioner Karan noted the challenge of finding land in the southern end that does not have environmentally sensitive areas and noted that without cluster subdivisions, these areas would be divided into individual lots. He asked Mr. Baker to confirm if that assessment was correct. Mr. Baker confirmed Commissioner Karan's assessment was correct, and added that in the Falls Lake watershed, some of that sensitive area would become stormwater control devices. Commissioner Karan inquired if there was an active enforcement tool in place, for example, for people who are building fire pits in environmentally sensitive areas or accessing seasonal intermittent streams without permission. Mr. Baker replied that it would be complaint-driven, adding that riparian buffers are state regulations enforced on intermittent and perennial streams. Complaints about non-compliance with these standards are reported to the state.

Commissioner Karan then asked Mr. Baker if, in his opinion, a cluster subdivision provided sufficient protection for sensitive areas by deeding the land, and Mr. Baker replied that that was the intent.

Commissioner Karan emphasized that the Comprehensive Land Use Plan was not created secretly, but rather was openly advertised and involved multiple meetings and outreach sessions over a year and a half. He asked Mr. Baker how many outreach sessions he recalled, and Mr. Baker replied that he recalled five or six with a public survey. Commissioner Karan said that a year-long recreation study was completed in Granville County and the final comprehensive recreation plan meeting was held recently. He asked if Mr. Baker recalled how many people attended the recent meeting, and Mr. Baker did not recall. Commissioner Karan estimated that there were around 12 citizens present at the final comprehensive recreation plan meeting that was held recently, along with seven commissioners. He asked Mr. Baker if the group present on this date for this hearing was larger than any during the Comprehensive Land Use Plan and planning process from previous years, and Mr. Baker said that for a single meeting, he would say yes. Commissioner Karan acknowledged that some of the meeting attendees on this date were not present during the Comprehensive Land Use Plan meetings but noted that various development tools were utilized to benefit the interests of both developers and those coming to Granville County. He asked Mr. Baker to confirm, and Mr. Baker replied that they were building so that people could live in Granville County.

Commissioner Karan acknowledged that there were representatives from the Granville- Vance Health Department and the North Carolina Department of Health and Human Services (DHHS). He asked Chair May if he could ask them questions, and Chair May asked them to come forward.

Chris Hedrick, Environmental Health Supervisor with Granville-Vance District Health Department, and Wilson Mize, Regional Environmental Health Specialist with DHHS, then answered questions.

Commissioner Karan inquired about the number of catastrophic well failures that occurred in Granville County in the past year and said he was not referring to mechanical or electrical failures but asking only about catastrophic well failures.

Mr. Hedrick replied that there were four such well failures the past year.

Commissioner Karan said that the county spans 530 square miles, and while any failure is tragic for the affected individual, he asked if it was safe to assume that there might have been around 40 failures in the last decade. Mr. Hedrick said it was safe to assume that there were 3-5 well failures a year over the last decade.

Commissioner Karan mentioned that there has been a lot of talk about well interference and asked in dealing with well construction and the Well Construction Act in North Carolina whether neighboring wells can cause problems.

Mr. Mize replied that potential well-interference complaints are infrequent in North Carolina, said he oversees 60 counties in North Carolina and averages five or six calls a year statewide. These complaints are usually related to construction issues, such as mines or older subdivisions with shallower wells. He acknowledged the presence of the Triassic Basin in the area and highlighted his experience dealing with geology-related issues and water availability. He said he resides in Franklin County and mentioned his involvement with several lots facing challenges in finding water. Expressing uncertainty about the direct impact of lot size on water availability, Mr. Wilson suggested that larger lot sizes may provide more flexibility in determining the well location. He explained that smaller lots have limitations on well placement, and larger lots could potentially offer more options for well placement.

Commissioner Karan noted the distinct differences in soil types between his residence and the other side of Smith Creek. He described his area as having lots of quartz, red, and pretty soils, while the other side had predominantly sandy soil. Emphasizing the non-uniformity of soil types in the region, Commissioner Karan said he wanted to ensure that people understood that the solution is not one size-all all, which is why one of the reasons they, with public input, included a conservation subdivision in the comprehensive land use plan due to the desire for diverse options.

Commissioner Gooch asked where the four to five well failures a year are located throughout the county. Mr. Hedrick replied that they were not located in any particular area. Commissioner Gooch asked specifically if they were concentrated in the southeast or on Hester Road. Mr. Hedrick replied that they were not, they were throughout the county. Commissioner Gooch restated that Mr. Hedrick said that they were not concentrated in one particular area, regardless of the population, and Mr. Hedrick confirmed that they were not.

Commissioner Karan mentioned Dominick Antolino, who authored a paper about well yield, dominant fractures and groundwater recharge rates focused in Wake County. He said that Mr. Antolino's comments were taken out of context, but that Mr. Antolino did mention the predictability of perkable soils and the southeast corner of Granville County being a different soil type. Commissioner Karan asked if a good portion of the 33,000 square foot lots would be perkable without the road or well placement affecting it.

Mr. Hedrick asked if he was referring to the Wilton, Grissom area toward Franklinton, 56. Commissioner Karan confirmed, and Mr. Hedrick replied, yes, that he would say so.

Commissioner Karan discussed how the location of the perk site, house, and well is determined by the aesthetics of the development and the placement of the road. He noted that it is often ironic to see the septic fields at the back of houses when driving through neighborhoods. Mr. Hedrick replied that generally, the septic dictates where everything goes, adding that good soil dictates where the septic goes. Mr. Mize added that it would be easier if all of the wells were in the front of properties to meet the necessary setbacks and avoid the septic tanks.

Chair Russ May inquired about the change that happened in 2018 and how the conservation subdivision was established.

Mr. Baker replied that during the public process, there was concern about complying with the 150-foot lot width requirement in conventional subdivisions, including cul-de-sacs. The lot size was not a frequent issue, but rather the constraint posed by the requirement of doing major subdivisions.

Chair Russ May inquired about how the setbacks that the public had previously asked about were determined. Mr. Baker clarified that the setbacks being discussed that night were the same as those currently required by AR40 for lots created in major conventional subdivisions, minor subdivisions, family subdivisions, or lots of record.

Chair May mentioned the concerns about community wells, lot sizes, and potential impacts on groundwater and this matter is concerning to commissioners. He said he reviewed the petition, and would highlight some of the concerns. He clarified that the state, specifically the Department of Environmental Quality (DEQ), controls community well regulations. The county does not have the authority to ban community wells or enact a community well ordinance. During a recent meeting with DEQ, DEQ did not recommend a community well ban.

County Attorney Jim Wrenn emphasized that the County Commissioners lack authority over wells. The Board of Health has authority over wells that are less than 15 connections or under 25 or more people. Anything over that is regulated by the public water section of DEQ.

Chair May highlighted that there is no information presented to the County to suggest a public safety or health threat that would warrant or allow a land use moratorium.

Attorney Wrenn explained that the Water Use Act of 1967, North Carolina General Statute 143-215.13 provides a statutory scheme for the Environmental Management Commission to investigate and hold hearings on areas suffering from water quality or quantity issues.

The Board highlighted the need for accurate information, the role of DEQ in regulating wells, and the limitations on the county's authority regarding well-related issues. The Board discussed the concerns raised by the public and the need to make decisions based on factual information and statutory authority. The focus was on clarifying the role of the county in regulating wells and addressing community concerns.

Commissioner Karan made one clarifying statement on the time frame. He said March 10, 2022, was the first meeting he had at a citizen's home regarding this matter and noted that that was not two years ago.

Commissioner Hinman asked Mr. Baker to clarify the setbacks. Mr. Baker said that the setbacks that are proposed would apply to any other lot that is zoned AR40 that is not part of a cluster subdivision. When asked, Mr. Baker confirmed that the County sets the AR40 rules.

Commissioner Gooch asked what the lot sizes are for conventional major subdivisions. Mr. Baker replied, 44,000 square feet minimum. Commissioner Gooch asked if the change to 40,000 square foot minimum for cluster subdivisions would eliminate cluster subdivisions. Mr.

Baker replied that he did not think so if there is land that has natural features to preserve, and a cluster subdivision would fit a particular tract.

Chair May presented information on average lot sizes in various proposed subdivisions, highlighting that 11 out of 16 proposed subdivisions had an average lot size of approximately 40,000 square feet. He also provided details about the 6-cent fire tax and its impact on funding for volunteer fire departments, mentioning plans for a potential increase to 3.2 million after revaluation. He acknowledged community concerns about groundwater and emphasized the importance of factual information. He indicated that the county lacks the authority to regulate private and community wells and that the decision-making process involves working with state agencies such as DHHS and DEQ.

Chair May discussed the fire tax, potential enhancements for fire departments, and the need for equitable distribution. He recognized the community's involvement and expressed appreciation for their input. He mentioned the importance of making decisions based on expert advice and factual information.

Chair May closed the public hearing.

Chair May asked the board if they had any further questions or concerns before making a decision. The Clerk reminded the board about the consistency statement and Chair May read the Planning Board's consistency statement regarding the proposed text amendment, emphasizing its alignment with the adopted comprehensive land use plan.

Chair May requested the board's decision, considering the information presented. At this time, the public hearing was closed.

Chair May asked if there was a motion and requested a roll call vote.

Commissioner Tony W. Cozart made a motion to accept the recommendation from the Planning Board as well as the consistency statement. Commissioner Robert Williford seconded the motion.

Chair May asked if there was any further discussion.

Commissioner Karan asked DHHS and the Health Department representatives if these people need to be afraid that they would run out of water. They both replied no.

Clerk Weary did a roll call and the votes were as follows:

District 1, Commissioner Zelodis Jay: Aye
District 2, Commissioner Robert Williford: Aye
District 3, Commissioner Sue Hinman: Aye
District 4, Commissioner Tony W. Cozart: Aye
District 5, Chair Russ May: Aye
District 6, Commissioner Timothy Karan: Aye
District 7, Commissioner Jimmy Gooch: Aye

The motion made by Commissioner Tony W. Cozart, seconded by Robert Williford, passed unanimously 7-0 to approve the following text amendment and plan consistency statement to the Land Development Code (LDC) that increases the minimum lot size in a rural cluster subdivision to 40,000 square feet, requires a minimum lot width of 85 feet per lot and changes the minimum setbacks in proposed rural cluster subdivisions to 50 feet street, 15 feet side, and 25 feet rear.

AMENDMENT REGARDING CLUSTER SUBDIVISION LOT STANDARDS

Whereas, the Granville County Board of Commissioners found it necessary to adopt the Granville County Land Development Code on July 12, 1999, to provide for the orderly, planned, and efficient growth of Granville County; and,

Whereas, the need to amend and/or change this same code from time to time exist to provide for its efficient administration and enforcement or to address changing conditions of the growth and development of the County; and,

Whereas, the Granville County Planning Board held a legislative hearing on the proposed amendment on September 21, 2023, and after a study of evidence presented, made a favorable recommendation on the adoption of the proposed amendment; and,

Whereas, a notice of legislative hearing has been given as provided in North Carolina General Statute 160D-601&602 and the Granville County Land Development Code for a Text Amendment and a legislative hearing was held by the Board of Commissioners on October 16, 2023 and a continued legislative hearing on November 20, 2023, at which, evidence was presented at the legislative hearings.

Whereas, the Granville County Board of Commissioners hereby adopts the following Plan Consistency Statement:

GRANVILLE COUNTY BOARD OF COMMISSIONERS’ PLAN CONSISTENCY STATEMENT:

A stated recommendation of the Granville County Comprehensive Land Use Plan is to: “Implement Conservation Design principles by encouraging flexibility in lot size and clustering to protect natural resources and existing agricultural operations.” Further, the Plan encourages cluster development on smaller lots to preserve large open space areas in un-sewered areas with good soils and/or water availability. As such, the proposed text amendment is consistent with the adopted Comprehensive Land Use Plan.

NOW THEREFORE, BE IT ORDAINED BY THE GRANVILLE COUNTY BOARD OF COMMISSIONERS THAT:

SECTION 1. Amend Section 32-602 of the Granville County Land Development Code (**bold** text denotes new language and ~~strike-through~~ denotes deleted language):

Sec. 32-602. Major subdivisions.

(b) A cluster subdivision is an allowable major subdivision design in rural areas of the county.

(4) *Lot design standards.* Each lot shall be regularly shaped and meet the **following** dimensional standards:

~~of section 32-263 of this chapter.~~

- a. **Minimum lot size shall be 40,000 square feet.**
- b. **Minimum lot width shall be 85 feet.**
- c. **Minimum setbacks shall be 50 feet street yard, 15 feet side yard and 25 feet rear yard.**
- d.

SECTION 2. Should any provision of this Ordinance amendment be decided by a court of competent jurisdiction to be unconstitutional or invalid, such decision shall have no effect to the validity of the Granville County, North Carolina Land Development Code as a whole or any part thereof other than the part so declared to be unconstitutional or invalid.

SECTION 3. This Ordinance shall take effect and be in force upon the date and time of adoption.

SECTION 4. This Ordinance was duly adopted by the Board of Commissioners of the County of Granville, North Carolina, this the 20th day of November 2023.

RECESS

The Board took a brief recess at 8:55 p.m. The meeting resumed at 9:08 p.m.

TAX MATTERS

Board Approved Adoption of the Schedules, Standards, and Rules for Real Property 2024 Revaluations

Tax Administrator Jenny Griffin stated that the purpose was to adopt the schedules, standards, and rules for real property at market value for 2024. She mentioned that they ran ads in the paper for the public hearing, specifically mentioning that the Oxford Ledger ad ran on October 19th and the Butner Creedmoor News ad ran on October 26th. She said the schedule of values for both real property and present use value was placed on the Tax office counter for public inspection. She also mentioned that the schedule was available on the county website. She asked that the Board approve separately the schedule for real estate and present use value for the 2024 reevaluation and instruct the Tax Administrator to publish the notice of adoption and the Oxford Public Ledger and Butner Creedmoor News once a week for the next four weeks.

Motioned by Commissioner Sue Hinman, seconded by Commissioner Zelodis Jay, and unanimously carried, the Board approved the adoption of the schedules, standards, and rules for real property 2024 revaluation.

Board Approved Adoption of the Schedules, Standards, and Rules for Present Use Value for 2024 Revaluation

Tax Administrator Jenny Griffin stated that the schedule, standards, and rules for present use value for the 2024 reevaluation were included in the same book as the schedule for real estate. She mentioned that they had to be approved separately but could be done on the same night. She recommended approving the adoption of the schedule, standards, and rules manual for 2024.

Motioned by Commissioner Zelodis Jay, seconded by Commissioner Rob Williford, and unanimously carried the Board approved the adoption of the schedules, standards, and rules for present use value property 2024 revaluation.

After Holding a Quasi-Judicial Hearing, Board Continued the Quasi-Judicial Hearing for the Exemption Appeal for The Power Church

Chair May called to order a quasi-judicial hearing for an appeal of a partial tax exemption. He recognized Clerk Debra Weary who provided additional background information.

The Power Church submitted an appeal of a partial exemption that was granted in 2023 for properties located in Tally Ho Township at 3719 and 3720 Halcyon Way. A partial exemption was granted for the house used as a parsonage and for the one acre of land occupied by the house and the surrounding area deemed reasonably necessary for the convenient use of the parsonage. The exemption request was denied for the remaining acreage. The parsonage is located on the property known as 3719 Halcyon Way containing 10.15 acres and there is an adjacent parcel located at 3720 Halcyon Way containing 10.17 acres. The appeal before you is of the partial denial of the exemption application.

At this time, all those wishing to speak or present evidence at this appeal, please come forward and be sworn only those individuals who are sworn will be allowed to address the

board. So if you believe there is any chance that you want to present evidence on this case, please come forward at this time.

At this time, Clerk Weary swore in those wishing to speak on the matter.

After being duly sworn, when asked, Pastor Price stated his name for the record: Carey Price.

When asked, Tax Administrator Jenny Griffin stated her name and title for the record: Jennifer Griffin, Tax Administrator

Chair May asked Attorney Wrenn to read instructions to the Board:

Pursuant to North Carolina General Statute 105-274, all real property located in North Carolina is subject to property taxation unless it is exempted by statutory or constitutional provision. General statute 105-282.1(a) states, among other things, that each property owner applying for an exemption has the burden of proving that it is entitled to such exemption. In this hearing, the burden is on the taxpayer to show by the greater weight of the evidence that the Tax Administrator's decision was unlawful or incorrect.

Following the Board's discussion of the appeal, the Board will need to let the applicant and Tax Administrator know what action it will take and that course of action is typically either: (i) rendering a decision today or in the due course; or (ii) requesting additional information, requesting additional information be provided by either the appellant or the Tax office within a set timeframe.

Once the Board has indicated an intended course of action, there should not be any other communication concerning the appeal between the Board and the taxpayer or the Tax Administrator unless all parties are present. And lastly, the decision of this board is to be made in an open public meeting so that all citizens, including the appellant, have the right to be present and hear the deliberations and discussions and the vote by the Board members.

There were no questions for Attorney Wrenn, so Chair May said they would hear evidence and testimony from the appellate taxpayer.

Pastor Cary Price shared details about the property purchased in 2018 with the primary intention of community use. He said that the parsonage aspect was an afterthought. The original 10 acres at 3719 were intended for community gardens and housing horses. Pastor Price described the ministry's purpose of bringing horses to the city of Durham for the community they served in east Durham. He explained the various activities on the property, including walking trails, horse riding, lessons, education about horses, meetings, and a Christ-centered message-based approach. Pastor Price encountered challenges with a community garden due to watershed issues but mentioned ongoing efforts to navigate through them. He expressed gratitude for the original approval of the partial exemption and explained the comprehensive use of the property, including homeschool classes, access to animals, and a playground area. The ministry also offered community service opportunities, assisting individuals in need. He highlighted the secondary part of the land, purchased by a church-affiliated person, Mr. Charles Kirkland, for horse ministries and outreach summer programs. Unfortunately, Mr. Kirkland passed away in 2019 and his wife donated the property to the church as was his wish. The church sought to honor his intention by incorporating the entire property into their community outreach efforts. Pastor Price thanked the Board for the original exemption and requested a similar consideration for the entire property, emphasizing its use for community outreach aligned with the original vision and intentions of those involved. He noted that he gets an exemption for his property in Durham County and is requesting the same.

Chair May asked if she had any questions for the taxpayer or the witness, Tax Administrator Jenny Griffin said that she did not.

Chair May asked if she contended any of the facts the taxpayer presented, she provided the following information. She stated that the property in question had a total combined area of 20.32 acres. She said that an exemption was granted due to the presence of a parsonage and included a one-acre building site. On September 8th, the Tax Administrator and a real property appraiser conducted a visit to assess if more land would qualify. During the visit, the real property appraiser took pictures of various aspects, including horses, feed storage, hay, saddles, and walking trails—some cleared and others overgrown. He noted that Mr. Price said that the horses were moved around the property. She highlighted the need for a different application and a different 501(c)3 for community service approval, clarifying that she could not approve it as religious exemption if it was more of a charitable nature.

Chair May asked Ms. Griffin what she was saying contrary to the taxpayer. She said that it is the burden of the taxpayer to show proof. She said she asked if there were bulletins for the church but was told that they usually meet via Zoom.

Attorney Wrenn confirmed that Tax Administrator Griffin could also present her own evidence. Attorney Wrenn asked Ms. Griffin if she had any documentary evidence or photographic evidence. She confirmed that she had photographs, and Attorney Wrenn asked if she wanted to introduce those as evidence.

Photographs of the property were displayed via a presentation. She explained that the primary location for horses was highlighted, with multiple pastures—two, three, or four—used for rotational grazing; numerous walking trails offering diverse paths for recreational use; a storage trailer for receiving donations of old bread serving as a supplementary food source for the horses; and the presence of saddles for the horses was noted in a designated area. Additionally, Ms. Griffin pointed out the road leading from the parsonage, dividing the property.

Chair May asked if there was an identifiable playground, and Ms. Griffin referred to the slide with the picture.

Commissioner Williford asked about the whereabouts of the horses, and Ms. Griffin referred to slides with the pictures and noted that there were two horses in the first pasture and three horses in another pasture.

When asked if she had more evidence to present, she said she had spent 30-40 minutes there asking questions.

Attorney Wrenn asked Ms. Griffin to confirm if she wanted the photos entered into evidence. She said yes.

Attorney Wrenn asked Chair May if he would accept the photos as evidence. He said yes.

Chair May asked if the Board had any questions for the taxpayer or of any witness, including Ms. Griffin, concerning the evidence presented.

Commissioner Hinman asked Mr. Price about the community service activities on the property, questioning how they were conducted without proper court paperwork.

Pastor Cary Price responded, stating that the organization is a 501(c)(3) and has not faced issues with community service work.

Commissioner Hinman emphasized the necessity of court approval for such activities and expressed her experience with annual paperwork for her own charity. She stressed the importance of specifying the types of individuals accepted for community service.

Pastor Price explained that their primary goal was horses, but due to community needs, they engaged in community service activities, helping programs like the Tar Heel Challenge. He asserted they never faced issues or kickbacks, and the court relied on their number for community service fulfillment. He said they have been doing this even before he had his own land.

Chair May asked about letters of court documentation for the community service, to which Pastor Price explained that the court uses their number, and he signs off on the work without encountering any problems.

Chair May questioned Pastor Price about providing information regarding the community service activities. Pastor Price responded, stating that he was not asked to present that information and was not aware that it would be the primary focus at that point in the discussion, and if he had known they would have given that information.

County Attorney Wrenn explained the purpose of the discussion, clarifying that the focus was on a religious exemption. There were two types of exemptions mentioned:

N.C.G.S. 105-278.3: Buildings, the land they actually occupy, and additional adjacent land reasonably necessary for the convenient use of any such building shall be exempted from taxation if wholly owned by an agency listed in subsection (c), and

N.C.G.S. 105-278.5: (a) Buildings, the land they actually occupy, and additional adjacent land reasonably necessary for the convenient use of any such building or for the religious educational programs of the owner, shall be exempted from taxation if:

- (1) Owned by a religious educational assembly, retreat, or similar organization;
- (2) No officer, shareholder, member, or employee of the owner, or any other person is entitled to receive pecuniary profit from the owner's operations except reasonable compensation for services; and
- (3) Of a kind commonly employed in those activities naturally and properly incident to the operation of a religious educational assembly such as the owner; and
- (4) Wholly and exclusively used for
 - a. Religious worship or
 - b. Purposes of instruction in religious education.

County Attorney Wrenn emphasized that the property must meet all the specified criteria to be eligible for exemption, but acknowledged the possibility of other exemptions that could be applied for.

When Commissioner Karan asked if it was mentioned who stays in the property, Pastor Price replied that he does. He added that he is the pastor and president of the 501(c)3.

Commissioner Cozart asked Pastor Price about the homeschool status of the students associated with the property. Pastor Price confirmed that the homeschooled students are registered through the Department of Public Instruction.

Commissioner Cozart inquired about the documentation of goods distributed, specifically the bread truck donations. Pastor Cary Price clarified that the bread donations are specifically for the horses and not for distribution to people. Commissioner Cozart confirmed the clarification, acknowledging that the bread is solely intended for the horses. Pastor Price reiterated that it's strictly for the animals.

Commissioner Cozart inquired about the documentation of volunteer efforts, particularly regarding community service. Pastor Cary Price clarified that community service is not something they actively advertise, and is not a common occurrence. While it is not their main focus, people come for community service, and during the process, they engage in ministry efforts, incorporating religious teachings. Pastor Price emphasized that community service is one aspect of their activities, with tasks like mucking and clearing being necessary but not the primary focus.

Commissioner Cozart asked Pastor Price about the participation of young people from the Tar Heel Challenge on the farm. Pastor Price explained that they do not have a log specifically for Tar Heel Challenge participants because it is not organized through the program itself. Instead, families who have children in the program may have a person sign up as a sponsor. Pastor Price personally sponsors them, and they bring the young people out to do work related to the farm.

Commissioner Cozart addressed Pastor Price, inquiring about additional information or documentation that could be beneficial for the Board to review regarding the ministry's impact and benefits to people. Pastor Price responded, explaining that he was not aware of a specific push for certain documentation, particularly related to community service. He clarified that while community service is one aspect of their activities, it is not the primary focus, and Ms. Griffin's questions led to discussions about various aspects of their work. Pastor Price mentioned that if there had been a major push for specific documentation, he could have presented recent information regarding the acceptance of community service with their 501(c)(3) number.

Commissioner Cozart inquired whether Pastor Price thought it would be beneficial to the request if he had more time to gather documentation showcasing the ministry's efforts. Pastor Price responded yes and no, stating that his communication with Ms. Griffin involved her taking pictures and asking questions. He mentioned that Ms. Griffin had indicated she would present what Pastor Price explained. However, if there were additional requirements from the Board, he expressed readiness to provide the necessary documentation.

Commissioner Gooch inquired about the amount of land designated as pastureland for the horses. Pastor Price responded, stating that some of the land is wooded, and approximately seven acres, in total, are used as pasture for the horses.

Commissioner Gooch asked about the care and ownership of the horses on the property. Pastor Price answered that he personally cares for the horses, and the ownership lies with the church.

When Commissioner Gooch asked Pastor Price if he had any documentation on how often he has rides for kids, Pastor Price replied that Power Church had significantly scaled back certain activities due to COVID and that they were focused on restoring and elevating their efforts to their previous levels. He said that despite the challenges, individuals connected to the ministry are encouraged to participate at any time. Pastor Price emphasized that acquiring the land remained the primary objective and was documented in their mortgage paperwork, meeting minutes, and related records, which he had submitted previously.

Commissioner Williford inquired about the availability of instructors for individuals without experience in horse riding. Pastor Price responded, stating that he personally teaches riding lessons and handles safety aspects. While there are individuals who occasionally come out to assist, primarily, Pastor Price is responsible for providing instruction to those who want to learn.

Chair May said that it was time to hear evidence and testimony from the county tax administrator. Attorney Wrenn asked Tax Administrator Jenny Griffin if she had presented all of the evidence she had. She confirmed that she had.

Chair May asked if the taxpayer had any questions of the Tax Administrator concerning the evidence she presented. Pastor Price confirmed that he did not.

Chair May asked if the Board members had any questions for the Tax Administrator or any witnesses concerning the evidence presented. They did not.

Chair May asked Ms. Griffin to summarize what she was contending.

Ms. Griffin expressed cautiousness and the need for more evidence before approving something related to 20 acres and a house for a parsonage. Her statement suggested a desire for further information or clarification regarding the exemption.

Chair May asked in what regard more evidence would be needed.

Ms. Griffin mentioned asking about obtaining bulletins, but given that they are online, she expressed concerns about the lack of physical evidence or documentation.

Chair May asked if there was evidence regarding the religious use of the property in question. Ms. Griffin expressed a need for more proof, indicating that she could only confirm the parsonage and one acre as being used for religious purposes. When asked about the other acre, she stated that she would require additional proof.

Chair May inquired about the proof provided by Mr. Price, to which Jenny Griffin mentioned seeing horses on the land, but expressed difficulty in obtaining evidence of widespread use for religious activities. She clarified that she approved the parsonage and one acre because she believed those qualified based on the information available.

Chair May further questioned if there were any records or evidence, such as attendance logs, computer records, or receipts, to support the religious use. Ms. Griffin responded that she had not obtained such evidence from Mr. Price.

Chair May then opened the floor for other members to ask questions of the witnesses, including the tax administrator and Mr. Price.

Commissioner Jay asked for clarification on the focus of the discussion, stating that the parsonage and one acre had already been approved, and Ms. Griffin confirmed. Commissioner Jay asked if the goal was to determine the eligibility for the entire 20 acres for tax exemption.

County Attorney Wrenn explained the distinction between two statutes: one allowing approval for a building and its necessary grounds used for religious purposes (105-278.3), and the other (105-278.5) addressing the remaining acres 20 acres and whether they are wholly and exclusively used for religious worship or instructional purposes in religious education. Attorney Wrenn emphasized that the taxpayer has the burden of proving the exemption and the denial of the exemption was based on the lack of evidence of use in the manner required. The challenge now is for the taxpayer to demonstrate that the property qualifies for a tax exemption as it is being used wholly and exclusively for religious worship or purposes of instruction in religious education.

Chair May opened the floor to board members to discuss the appeal.

Commissioner Cozart suggested the possibility of asking Pastor Price to provide additional information to clarify the use of the land before making a decision. He inquired whether the Board needed to make a decision immediately or if they could take more time.

Chair May sought clarification from the County Attorney, who explained that the Board could handle it either way but suggested holding it open until the next Board meeting. This would allow Pastor Price to provide additional information to the Tax Administrator, and the matter could be discussed at the next meeting if an understanding was not reached in the interim.

Chair May agreed with this approach, stating that a vote might not be necessary, and the Board could render a decision to hold the matter open until the next meeting.

Pastor Cary Price offered information, stating that there may have been an error. He mentioned that early on, he submitted Facebook posts and other activities related to the horses, including images and descriptions of people riding. This documentation aimed to showcase the activities and events conducted at the location. Pastor Price suggested that if the Board were to review this information, it might provide further insight into the use of the property for religious and instructional purposes.

Commissioner Cozart proposed a motion to hold action on the appeal and suggested that Pastor Price work with Ms. Griffin to share any relevant information. The motion further recommended bringing the issue back for discussion at the next board meeting or when Tax Administrator Griffin is ready for the matter to come back to the Board. The motion was seconded by Commissioner Zelodis Jay.

County Attorney Wrenn clarified that under the statute, the evidence to be brought back should demonstrate that the property is wholly and exclusively used for religious worship or purposes of instruction in religious education. The emphasis was on consistent and exclusive use for these specific purposes.

When Chair May asked Pastor Price and Ms. Griffin if they understood Attorney Wrenn, they both confirmed that they did.

Motioned by Commissioner Tony W. Cozart, seconded by Commissioner Zelodis Jay, and unanimously carried, the Board continued the quasi-judicial hearing for the exemption appeal for The Power Church.

PURCHASING

Board Approved Outside Dog Kennel Replacement

Animal Management Director Matt Katz presented a request to purchase and replace the outside kennels at the animal shelter that have been deemed unsuitable by NC Department of Agriculture and Animal Welfare Division. He provided pictures of the deteriorating kennels and three quotes for the replacement.

When asked about whether the kennels from the previous site were the ones requiring replacement, Mr. Katz affirmed and specified that they had been relocated from the old location. He mentioned that the kennels were acquired in 2015 and 2016.

Chair May asked if \$23,689 was the correct amount, and Mr. Katz confirmed. Mr. Katz added that \$30,000 was budgeted.

Motioned by Commissioner Jimmy Gooch, seconded by Commissioner Tony W. Cozart, and unanimously carried, the Board approved the purchase of 16 outdoor dog kennels with anti-fight panels and corrugated metal kennel roofs from Cove Products Multiple Pro Full Stall Dog Kennels in the amount of \$23,689.96 from the current fiscal year 2023-2024 budget.

SHERIFF MATTERS

Board Updated on Granville County Jail Health Plan

Lisa Macon Harrison, Health Director for Granville Vance Public Health, provided an update on the Jail Health and Medical Plan for the Granville County Detention Facility. She mentioned that the plan is a joint responsibility of the Sheriff, County Commissioners, Granville-Vance Public Health, and Southern Health Partners. The plan includes provisions for receiving screening, daily triage of complaints, special medical services, pharmaceuticals and medical supplies, emergency medical, dental, and mental health care, protocols for pregnant inmates, medical records and confidentiality, and more. The plan has been updated to meet federal and state requirements and has been reviewed and approved by the local health director.

Chair May asked when medical staff are available for the initial assessment. Sheriff Fountain responded that Southern Health Partners and detention facility personnel work together to provide the initial assessment. They have medical staff available for the assessment between the hours of 7:00 am and 7:00 pm. During off-duty hours, this screening process aimed to identify any health concerns and the subsequent follow-up occurred the next morning, involving a practitioner, medical professional, or nurse on duty. Sheriff Fountain emphasized the importance of taking this proactive approach, even during non-working hours. Sheriff Fountain mentioned that Southern Health Partners provides data-driven information daily regarding the services they provide and mentioned that it is available through the end of September and that data for October and November was not yet available at the time of the meeting.

Chair May asked who has the final call on accepting an inmate. Sheriff Fountain replied that it is discretionary and depends on the situation. If an inmate comes in visibly injured, they will not be accepted and will be seen by medical personnel. If an inmate is brought in by an arresting agency, they will be screened by a nurse before being accepted. If an inmate is too intoxicated to be there, medical personnel will be called to evaluate them. Ultimately, the decision is made by the Sheriff's Office.

Chair May clarified that if screening was needed after hours, they would contact EMS. Sheriff Fountain confirmed.

Chair May read the following except for page 7 and then expressed his opinion about the use of the word 'feels':

When emergency transportation is required, medical personnel will decide whether an ambulance or security van is required and coordinate appropriate transportation with the corrections administration and security. However, in the event where detention officer feels that the services of EMS require medical staff that is not present to address the situation, then detention officers will make provisions and so forth.

Sheriff Fountain explained that detention officers do not have a medical degree and therefore should not have the discretion to decide whether EMS is needed. Instead, they should make a phone call to the medical staff and let them decide. He agreed that the word "feel" should be removed from the language used in that context.

County Manager Cummings acknowledged that the document distributed did not have the County Attorney's final edits and revisions. He suggested reintroducing the final edited version for adoption at a later date.

Attorney Wrenn suggested that the Detention/Jail Plan could be included in the agenda packet for next month's meeting, possibly on the consent agenda, since the board members would have already reviewed it.

Ms. Harrison conveyed her gratitude to Sheriff Fountain and all those who have supported the Stepping Up Initiative over the past eight years. She acknowledged the initiative's role in enhancing public health awareness and participation in related processes, expressing satisfaction with the significant progress made.

Sheriff Fountain's Quarterly Update

Sheriff Fountain expressed gratitude for the time and acknowledged the collaborative effort in providing relevant data to the County Commissioners. He recognized the contributions of County Manager Drew Cummings, County Attorney Jim Wrenn, Emergency Communications Director Trent Brummitt, and staff, particularly praising Public Information Officer Terry Hobgood for a job well done in handling information and data. The Sheriff emphasized the importance of teamwork, acknowledging that collective efforts surpass individual knowledge.

Sheriff Fountain spoke from a PowerPoint presentation. He presented the past status of major crimes and law enforcement categories, breaking them down into calls for service. Sheriff Fountain explained that the data presented did not include service papers, civil papers, and arrests made by the Warrant Squad, with further details to come.

Sheriff Fountain continued, stating that there were 103 cases of assaults and sexual assaults in the year, marking a decrease from the previous year and preceding years, notably in incidents involving stabbings and gunshots. The County had two homicides, believed to be connected, and collaborative efforts with the Oxford Police Department were underway for investigation and arrests. Three individuals were already in custody for a shooting murder on Raleigh Street in Oxford. The Sheriff's Office was actively working on the case in the northern part of the county and exploring the use of rewards for crime tips. He mentioned ongoing discussions with the finance team, with the help of Rob Bailess, to find a solution.

Regarding the number of stab and gunshot victims, Sheriff Fountain mentioned that the county had experienced an uptick in incidents, including 31 stabbings or shootings year-to-date since January, compared to 28 the previous year. However, breaking and injury calls were down to 44 from the previous year's 77. Disturbances in the County totaled 1251 year-to-date, showing a decrease from the prior year's 1394. Domestic violence calls numbered 550 year-to-date, a few hundred short of the previous year's 718, and below figures from two and three years prior. Sheriff Fountain highlighted the importance of assessing the county's safety based on these statistics and noted that although the current year's data was year-to-date, the year had not yet ended.

Chair May asked if the reporting included all departments as countywide reporting, not just the Sheriff's office. Sheriff Fountain confirmed that was correct.

Sheriff Fountain shared information about the County's response to other 911 law enforcement calls revealing that 28,493 other calls for service had been handled, with the majority being non-emergency calls such as alarm activations. He highlighted that these calls, along with civil papers and arrests made by other law enforcement agencies, were not reflected in the 'Other 911 Law Enforcement Calls' data on slide nine.

Overall, Sheriff Fountain mentioned various activities that were not captured in the data, such as providing escorts for the tax office, churches, or funerals. He recounted an incident where the former mayor reported speeding on Brogden Road, leading to successful traffic enforcement. However, he mentioned a recent setback where his traffic enforcement officer was hit by a drunk driver.

Sheriff Fountain discussed personnel, indicating that out of the 72 positions allocated, there were initially four vacancies at the time he prepared for this meeting, which had recently decreased to three. He shared plans to swear in a deputy and mentioned ongoing efforts to ensure all staff members were certified by July 2024.

Sheriff Fountain discussed the five vacancies in the Detention Center and plans to fill them within three weeks. He provided details about ongoing training programs and changes in the length of the courses due to new standards.

Sheriff Fountain discussed the revenue generated from housing federal inmates and transporting them to court and medical appointments. He mentioned plans to increase the number of federal inmates housed and ongoing discussions with the County Attorney and County Manager regarding generating funds through the commissary.

Sheriff Fountain shared insights from a community feedback initiative conducted with the University of Indiana, revealing a 73% approval rating for the Granville County Sheriff's Office. He expressed gratitude for the transparency and emphasized the commitment to addressing community concerns promptly. The ongoing study is planned again for April and then four months later to assess the agency's progress.

Commissioner Williford inquired about the origin of the \$103 figure mentioned by Sheriff Fountain. Sheriff Fountain explained that since taking office, he had consulted with several Sheriffs who housed federal inmates. The range for such housing fees varied from \$70 to \$200 across different jurisdictions, with Charlotte Mecklenburg charging around \$200. However, he emphasized that due to bed space limitations, charging rates similar to larger jurisdictions might not be feasible. Sheriff Fountain outlined ongoing efforts to build relationships with key figures that would allow for strategic discussions about suitable fees, considering the current rate of \$73 might not be viable in the future. He emphasized the need to align with present-day standards and voiced the willingness to work collaboratively with federal authorities. Sheriff Fountain highlighted the regional importance of Granville County as a hub for federal inmates due to the proximity of the federal courthouse in Raleigh. He also mentioned the prerequisite for his staff to complete basic correctional officer or detention officer school before expanding federal inmate housing capabilities.

Chair May referred to page 137 in the agenda packet that covers stab gunshot victims, and asked if the data was county-wide, including other agencies. Sheriff Fountain confirmed that it was countywide and did include other agencies.

Chair May asked if there were any graphs specific to the Sheriff's Department. Sheriff Fountain referred him to the last graph (slide 13) which was an FBI report by jurisdictions.

County Manager Cummings briefly mentioned the pairing of up-to-date 911 call data with the official FBI Uniform Crime Report data. He noted that the 911 call data is the most immediate and current source of information regarding incidents in the County. In contrast, the FBI data has a bit of a lag, with the most recent available being from 2022. However, it provides an agency-by-agency breakdown, allowing for a comprehensive view, as highlighted by the Sheriff regarding different agencies and the total for the sheriff's office.

Chair May said that he understood that drug trafficking was included in violent crimes. Sheriff Fountain confirmed.

Sheriff Fountain acknowledged that when discussing the data with Emergency Communication Director Brummitt, they were cautious about what to include to avoid inflating the numbers. County Manager Cummings was particularly mindful of not including certain data to prevent inflation. Sheriff Fountain highlighted the importance of presenting information that closely reflects their actual work, ensuring accuracy, transparency, and factual representation of the delivery of service.

When asked if the 911 data was specific to the Sheriff's office, County Manager Cummings replied that the data was county-wide.

Sheriff Fountain explained that in line with the discussion, they took a laptop, and Trent Brummitt is in the process of putting the Computer-Aided Dispatch (CAD) on it. This laptop would be stored in the Special Operations Division (SOD), enabling them to target agency-specific calls. Mr. Brummitt and the team were actively working on implementing this system.

Chair May inquired about the upcoming changes in standards and training, specifically mentioning the year-long probation period that the Sheriff's office used to be able to maintain. He sought clarification on whether this applied to detention officers as well.

Sheriff Fountain explained that the new standards and training, effective July 1st of the following year, applied only to deputies being sworn on the Law Enforcement Officer (LEO) side. He clarified that this change would not affect detention officers.

Chair May sought further clarification, asking if, after July 1st, a deputy who had not completed BLET (Basic Law Enforcement Training) or was not in BLET would be let go.

Sheriff Fountain clarified that existing deputies were grandfathered in, however, any new hires after July 1st would need to be certified.

Chair May inquired about the collaboration with the County Manager on a budget proposal regarding the Sheriff's own academy.

Sheriff Fountain confirmed the collaboration and explained that they had the facilities for an academy at the Granville County Sheriff's Office. He detailed plans for the academy, including the need for a mat room for self-defense training.

Chair May questioned if there would be a need to revisit the staffing model with the implementation of the Sheriff's own academy.

Commissioner Williford asked if they would still be using Vance-Granville Community College for training.

Sheriff Fountain responded that the proposal was to move away from using Vance Granville.

Chair May discussed the need for a cost-benefit analysis to determine the most efficient way to handle training.

County Manager Cummings highlighted the complexity of the new law and the challenge of dealing with trainees being poached by other agencies.

Sheriff Fountain expressed concerns about the cost and impact of overtime when deputies are poached by other agencies. He mentioned ongoing conversations about strategic planning and the need to address the challenges posed by the changes in training standards.

Chair May asked about the most driving crime in the county and its trend.

Sheriff Fountain stated that the most prevalent issue they deal with is 911 hang-up calls. He emphasized the daily challenge of addressing these calls. However, he noted that they are not experiencing a significant amount of violence. He did mention a recent fight at Granville Central High School, leading to a protocol where disruptive students are handcuffed and brought to the Sheriff's office, and their parents need to retrieve them. Sheriff Fountain highlighted the focus on juvenile justice and the absence of major crimes, with small incidents like breaking and entering being the primary concerns. He noted that violent incidents, such as those off Raleigh Road, often come out into the County stemming from activities in Oxford.

Sheriff Fountain discussed the two murders on the same day, suggesting a potential connection between them. He mentioned the formation of the drug unit, with a focus on narcotics as the primary driver of crime. The growing issue of opioids and fentanyl, including cases of heroin laced with fentanyl, was identified as a significant concern. Sheriff Fountain highlighted that much of the drug-related problems do not originate within Granville County but are brought in from elsewhere.

Chair May sought clarification, asking if there is currently no spike in violent crime and if there's no specific crime trend. Sheriff Fountain confirmed that there is no particular crime trend, and violent crime has not experienced a spike.

Chair May raised concerns about handling the increased number of federally introduced inmates with only 14 certified detention officers.

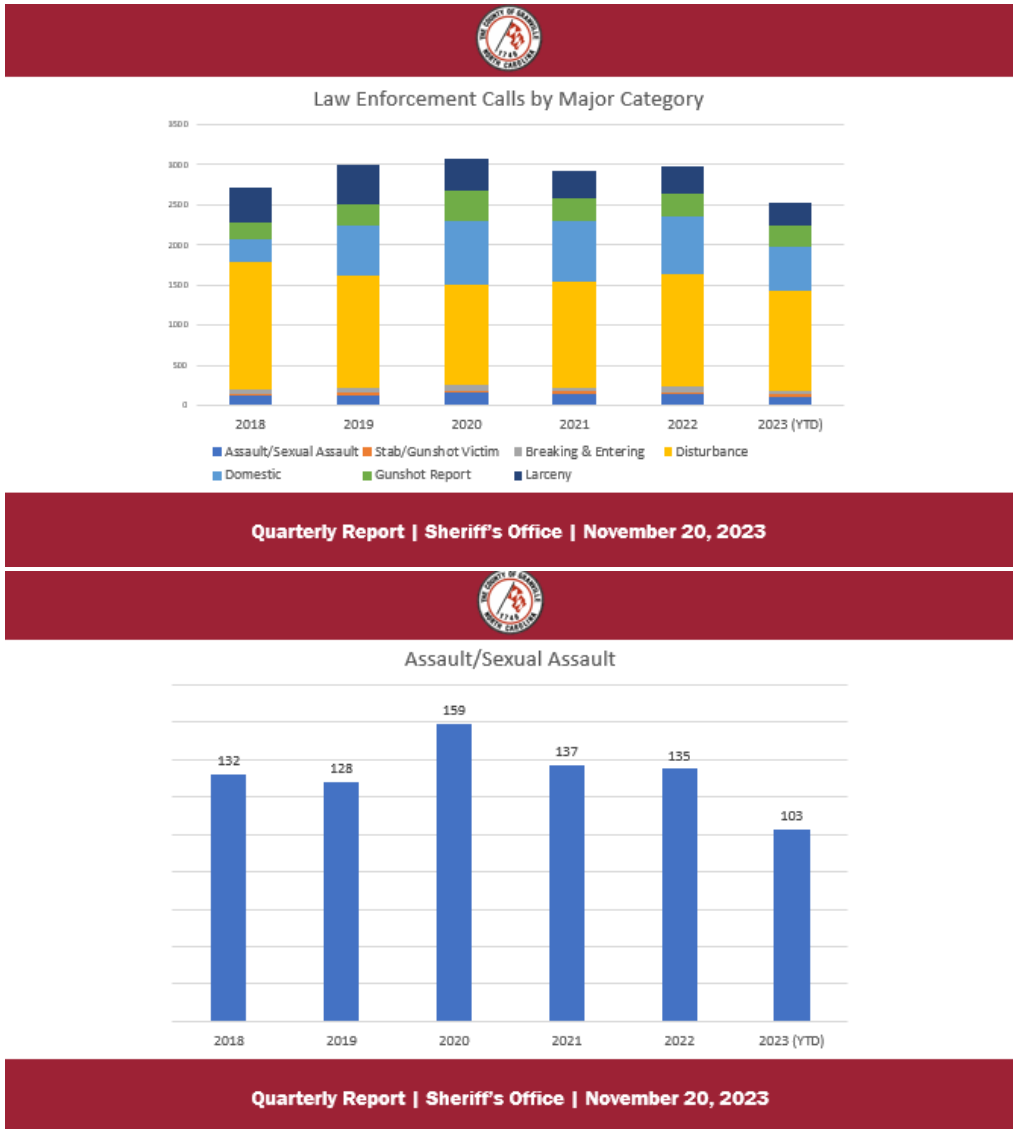
Sheriff Fountain expressed confidence in managing the federal inmates, citing his background in the prison system, including running a supermax prison. He emphasized the success of programs like the Stepping Up Initiative and building partnerships to handle the inmates effectively. Sheriff Fountain highlighted his involvement in orienting every federal inmate and creating a positive culture within the facility. He mentioned initiatives such as art projects and providing simple items like basketball shorts to improve the inmates' experience. Sheriff Fountain noted a significant reduction in the use of force incidents, attributing it to staff qualifications, training, and a focus on professionalism. He assured Chair May that rounds are conducted timely, utilizing technology like Guardian for tracking and ensuring consistent monitoring. Sheriff Fountain also transparently acknowledged past challenges, such as lacking ADEA (Americans with Disabilities Act) certification but affirmed that these issues have been addressed with the help of various parties, including the County Attorney, County Manager, DEA, and the Department of Health and Human Services.

Commissioner Hinman expressed gratitude to Sheriff Fountain for the donation of 427 pounds of food, which was distributed at ACIM (Area Congregations in Ministry) on the same day. She also thanked Sheriff Fountain for his assistance with the upcoming Turkey Trot on Thanksgiving Day and invited everyone to participate in the walk starting at 8:30 a.m. at the Oxford Methodist Church. She acknowledged the forthcoming check for ACIM and extended her appreciation to Sheriff Fountain. Sheriff Fountain mentioned that they had contacted a couple of their vendors for donations.

Sheriff Fountain introduced Chase Parrott, a part-time employee with the Sheriff's office responsible for cleaning up the 700 auxiliary deputies in Granville County to ensure compliance with state law. The Sheriff mentioned the need to review and verify equipment, with one missing

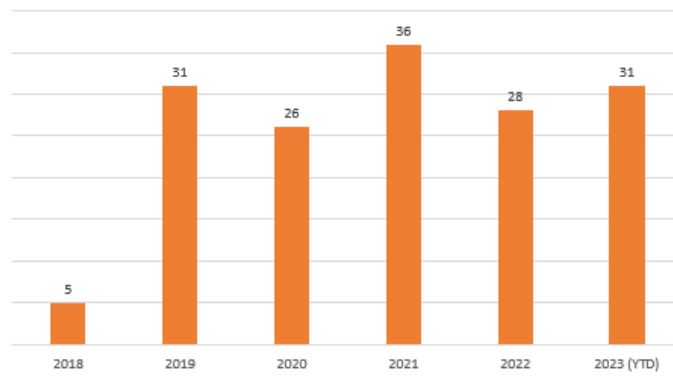
radio still being tracked down. Chair May expressed hope that the County does not have 700 pieces of equipment for the auxiliary deputies. Sheriff Fountain assured that they were addressing the situation.

The Sheriff also invited community partners to attend their upcoming monthly, held on the last Thursday of every month.





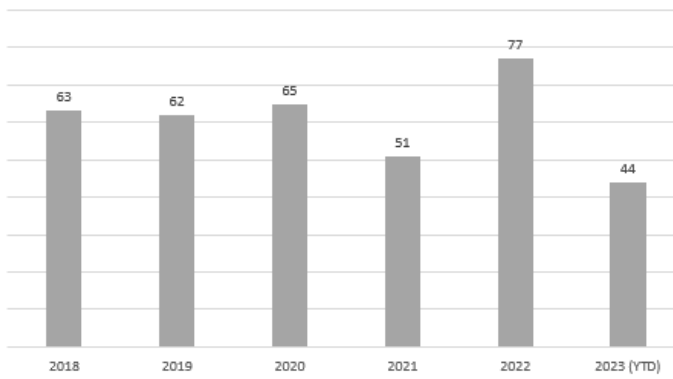
Stab/Gunshot Victim



Quarterly Report | Sheriff's Office | November 20, 2023



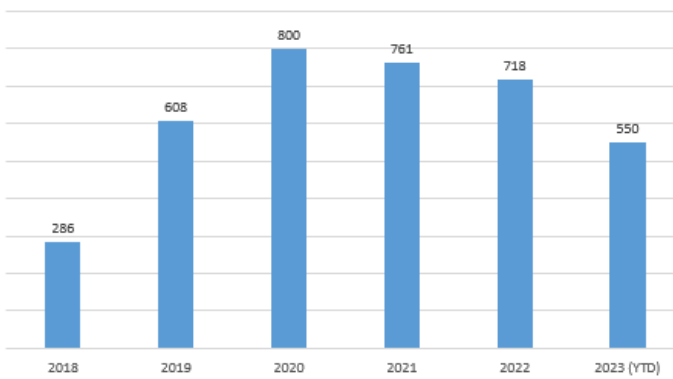
Breaking & Entering



Quarterly Report | Sheriff's Office | November 20, 2023



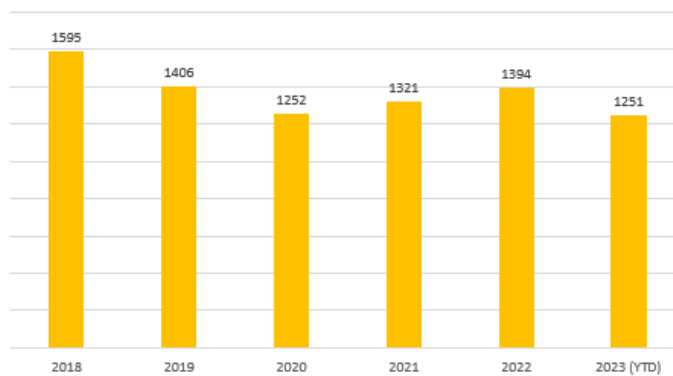
Domestic



Quarterly Report | Sheriff's Office | November 20, 2023



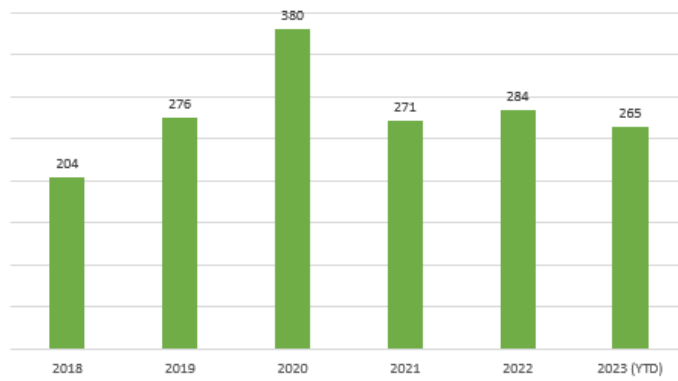
Disturbance



Quarterly Report | Sheriff's Office | November 20, 2023



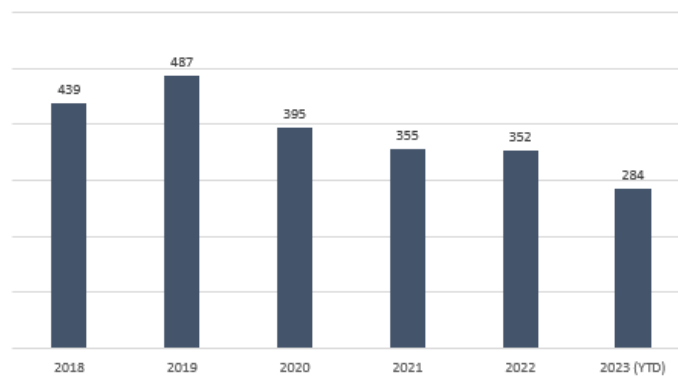
Gunshot Report



Quarterly Report | Sheriff's Office | November 20, 2023



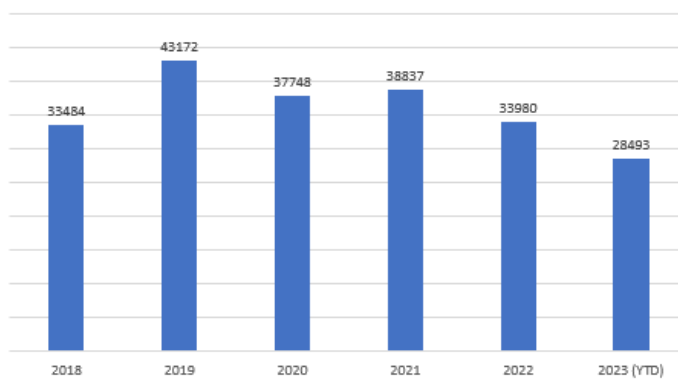
Larceny



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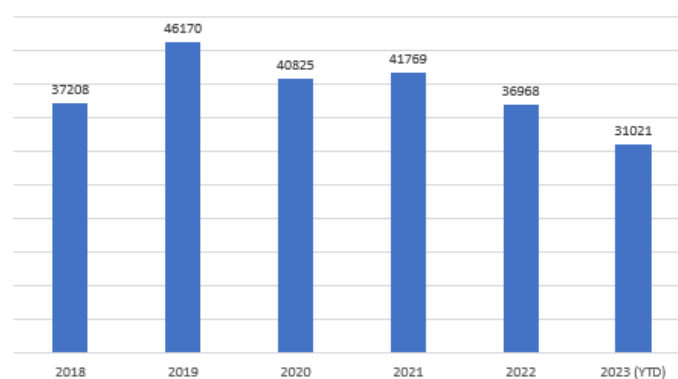
Other 911 Law Enforcement Calls



Quarterly Report | Sheriff's Office | November 20, 2023



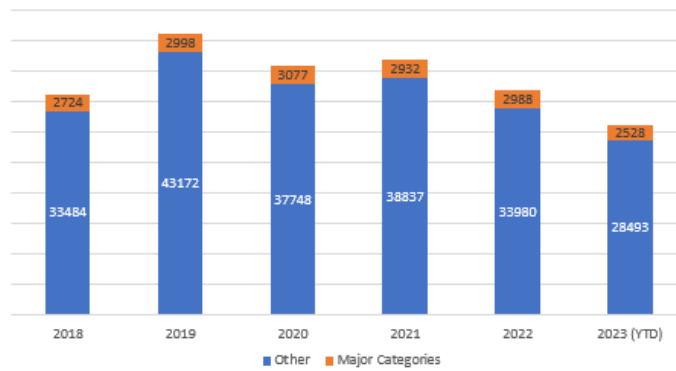
Total Law Enforcement 911 Calls



Quarterly Report | Sheriff's Office | November 20, 2023



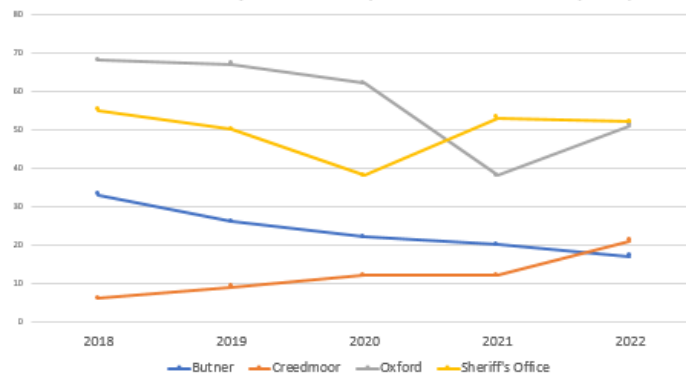
911 Law Enforcement Calls Other vs. Major Categories



Quarterly Report | Sheriff's Office | November 20, 2023



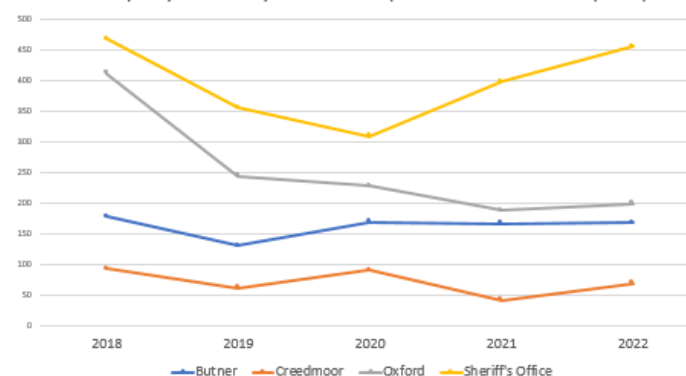
Violent Crimes by Jurisdiction (FBI Uniform Crime Reports)



Quarterly Report | Sheriff's Office | November 20, 2023



Property Crimes by Jurisdiction (FBI Uniform Crime Reports)



Quarterly Report | Sheriff's Office | November 20, 2023

APPOINTMENTS

Board Approved Appointment to Animal Control Advisory Committee

Chair May said that the purpose of this item was to make an appointment to the Animal Control Advisory Committee as Sarah Gabel (District 2) resigned and needed to be replaced.

Motioned by Commissioner Robert Williford, seconded by Commissioner Zelodis Jay, and unanimously carried, the Board appointed Jennifer Currin to the Animal Control Advisory Committee District 2 seat.

Board Approved Appointments to the Opioid Advisory Committee

Chair May said that the purpose of this item was to make appointments and reappointments to the Opioid Advisory Committee. He read the roster recommended for approval by the Opioid Committee.

Motioned by Commissioner Rob Williford, seconded by Commissioner Sue Hinman, and unanimously carried, the Board approved the following roster of appointments and reappointments to the Opioid Advisory Committee:

Lynette Clements	Sheriff or Designee
Lisa Harrison	Health Director
Korena Weichel	County Manager or Designee
Jimmy Gooch	County Commissioner
Tim Karan	County Commissioner
Rob Williford	County Commissioner
Bobby Wheeler	Pharmacy Representative
Adam McConnell	Medical/Hospital Representative
Lisa Gilbert	Behavioral Health Specialist
Scott Phillips	Family Member Representative
LaToya Davenport Toussaint	DSS Director or Designee
Lieutenant Michael Stockwell	Municipal Representative
Dr. LaJuana Norfleet	Granville County Public Schools
Jimmy Minor	Citizen At-Large Representative
Annette Myers	Citizen at-Large Representative
Shurondia Williams	Peer-Support Representative
Terry Hobgood	Staff Representative, Ex-Officio
A.J. Spiess	Granville County Veterans Services Officer
Elliot Clark	Vaya Health, Ex-Officio
Danielle Harris	Drug-Free Coalition, Ex-Officio

COUNTY MANAGER’S REPORT

County Manager’s Report

County Manager Drew Cummings did not have any items to report.

COUNTY ATTORNEY’S REPORT

County Attorney’s Report

County Attorney Jim Wrenn did not have any items to report.

PRESENTATIONS BY COUNTY BOARD MEMBERS

Commissioner Karan expressed appreciation for the veteran activities in Stem. He commended the Ruritan Club for their successful collaboration with the town of Stem in organizing the first holiday season parade. Additionally, he expressed hope that other municipalities would be inspired to do the same.

Commissioner Williford wished everyone a Happy Thanksgiving and said to travel safely.

Commissioner Hinman said she had an awesome experience participating in the combined Thanksgiving, Veterans and Christmas parade in Stem, where she was given the privilege of riding in a 55 Bel Air. Additionally, she extended an invitation for everyone to join her in the annual Turkey Trot on Thanksgiving morning in downtown Oxford.

Commissioner Cozart said that during the Hospital Finance Committee meeting on this date, they received a fantastic report from Brantwood Nursing Home on a review they had. He expressed gratitude to all the staff and leadership at Brantwood for their hard work in transforming the facility. He wished everyone a Happy Thanksgiving.

Chair May requested that County Manager Cummings and Environmental Program Director Jason Falls continue looking at concerns at the Wilton Convenience Center to address issues there. He also mentioned waiting for updates from KARTS Executive Director Randy Cantor regarding challenges with KARTS and improving access through potential grants for southern Granville. He thanked Commissioners for the robust discussion on lot sizes.

ANY OTHER MATTERS

There were no other matters.

CLOSED SESSION

Upon a motion by Commissioner Robert Williford, seconded by Commissioner Tony W. Cozart, and unanimously carried, the Board went into closed session as allowed by North Carolina General Statute 143-318(a) (6) for a personnel matter at 10:39 p.m.

RETURN TO OPEN SESSION

Upon a motion by Commissioner Zelodis Jay, seconded by Commissioner Robert Williford, and unanimously carried, the Board returned to open session.

ADJOURNMENT

Upon a motion by, Commissioner Sue Hinman, seconded by, Commissioner Robert Williford and unanimously carried, the Board adjourned at 10:57 p.m.

Respectfully submitted,
Debra A. Weary, NCMCC, CMC
Clerk to the Board

ATTEST:

Russ May, Chair

GRANVILLE COUNTY BOARD OF COMMISSIONERS
December 4, 2023
GRANVILLE EXPO AND CONVENTION CENTER
4185 US Highway 15 South, Oxford, North Carolina

PRESENT:

Chair Russ May
Vice Chair Timothy Karan
Commissioner Zelodis Jay
Commissioner Robert Williford
Commissioner Sue Hinman
Commissioner Tony W. Cozart
Commissioner Jimmy Gooch

County Manager Drew Cummings
Deputy County Manager Korena Weichel
County Attorney James C. Wrenn, Jr.

CALL TO ORDER

At 7:00 p.m. Chair May called the meeting to order. Reverend John Gooch had the invocation and Commissioner Sue Hinman led the Pledge of Allegiance.

Chair May presented Clerk Debra A. Weary with flowers and a card from Vice Chair Karan and him and thanked her for her service on behalf of the entire Board.

CONSENT AGENDA

Motioned by Commissioner Zelodis Jay, seconded by Commissioner Robert Williford, and unanimously carried, the Board approved the consent agenda as follows:

A. Approved budget amendment #4 for fiscal year 2023-2024:

BUDGET AMENDMENT #4
December 4, 2023
Legal Document

Be it ordained, the FY 2023-2024 Annual Budget Ordinance is hereby amended as follows:

GENERAL FUND			
Expenditures	Increase	Decrease	Total
General Government			\$ 5,000
Administration		(18,000)	
Human Resources	18,000		
Register of Deeds	5,000		
Public Safety			\$ 37,075
Sheriff's Department		(6,785)	
Emergency Management	32,860		
Animal Control	11,000		
Area Projects and Other Appropriations			\$ 1,785
Non-Departmental		(5,000)	
Fleet	6,785		
Total Expenditures			\$ 43,860
Revenues			
Restricted and Intergovernmental	43,860		
Total Revenues			\$ 43,860

BUDGET AMENDMENT #4
Detail [For Reference Only]

				Amendment	Balance after Amendment
GENERAL GOVERNMENT					
General Fund/ Human Resources					
Expenditures: Increase					
10	4125	413	Lease for HR Office Space	\$8,000	\$8,000
10	4125	510	Capital Outlay	\$10,000	\$11,000
10	4120	121	Salaries	(\$18,000)	\$184,735

Description: Fund new lease and equipment for additional HR office space by transferring funds from lapsed Administration salaries.

GENERAL GOVERNMENT					
General Fund/ Register of Deeds					
Expenditures: Increase					
10	4180	188	Supplemental Pension	\$5,000	\$5,000
10	8540	111	Personnel Adjustments	(\$5,000)	\$95,000

Description: Budget monthly supplemental pension for Register of Deeds Director.

PUBLIC SAFETY					
General Fund/ Sheriff					
Expenditures: Increase					
10	8550	353	R & M - Vehicles	\$6,785	\$61,623
10	4310	353	R & M - Vehicles	(\$6,785)	\$54,632

Description: Transfer remaining funds in Sheriff Repair & Maintenance - Vehicles to Fleet R&M Vehicles. Actual expenditures for this amount were already moved from Sheriff to Fleet.

PUBLIC SAFETY					
General Fund/Emergency Management					
Expenditures: Increase					
10	4330	606	Homeland Security Grant - DPR-4 Grant	\$32,860	\$32,860
Revenues: Increase					
10	3433	250	Homeland Sec. Grant	\$32,860	\$32,860

Description: Fund purchase of two message boards with Home Security DPR - 4 grant.

PUBLIC SAFETY					
General Fund/Animal Control					
Expenditures: Increase					
10	4380	398	Petco Spay & Neuter Exp	\$11,000	\$11,000
Revenues: Increase					
10	3348	870	Petco Spay & Neuter Revenue	\$11,000	\$11,000

Description: To recognize receipt of PetcoLove Spay & Neuter grant and appropriate funds for expenditure.

B. Approved declaring the following vehicles as surplus to be sold via online auction platform or by Enterprise Fleet Management if they chose to accept them for sale:

VIN	Year	Department	Make	Model	Mileage	Condition
8575	2011	Tax	Ford	Fusion	71356	Fair – has flat tire
7430	1999	Library	Ford	Explorer	100,000+	Good
9928	2003	Library	Ford	F-150	100,000+	Good

C. Approved unassigning \$674,000 from Human Services back to the General Fund (previously designated to GHS for the parking lot and air handler projects (\$1,361,873 - \$246,684 - \$441,189=\$674,000).

D. Approved the following tax refunds, releases and write-offs:

- Refunds November 9, 2023 – November 21, 2023: \$ 509.86
- Releases November 9, 2023 – November 21, 2023: \$ 973.21
- Write-offs (\$2 and less) November 9, 2023 – November 21, 2023: \$ 0.90

E. Approved the adoption of the Granville County Detention (Jail) Center Health Plan.

F. Approved minutes:

- October 2, 2023 Regular Meeting

ORGANIZATIONAL MATTERS

Chair May read the following statement:

I am very appreciative of our Board as we have worked diligently to position Granville County to be a better place to live work and play. Thank you, County Manager, Deputy County Manager, County Attorney, and County staff for all the hard work you have done this last year. There are and continue to be challenges and demands brought about by a growing county and at the crossroads of how growth is to be managed. We must do so responsibly, managing with the right balance so as not to lose the rural character our citizens continue to articulate at nearly every meeting and over the last year. We must also continue to work on:

Ensuring we balance our distribution and betterment of county services in an equitable fashion throughout Granville County. We made great strides this year in improving our county employees and Sheriff's office personnel compensation. This must continue as Granville is no longer isolated but must be able to compete with surrounding cities and counties. We continue to assist Granville Health on meeting our EMS needs, and fire services are receiving funding at levels never seen before. This demand will continue as we work on future equitable funding formulas. We continued to build upon our relationship with the school board, meeting budget requests; and continue to foster innovative concepts, such as our joint athletic projects, along with activity bus funding and other areas that will aid in retention of our teachers. We achieved substantial funding from the State to spur more economic development and continued assistance with needed water and sewer infrastructure funding, not to mention a new manufacturing center to be built and the beginning of real development in Triangle North as we are truly now positioned to see true economic growth. We also are happy to remind the public that coming soon our meetings will be streamed and enhancements will be coming online in the new year.

This year has also been a year of transition within the County government. Our newly hired Manager has had the opportunity to meet across the county and listen directly to the public. We added key personnel, and we will continue to work on solutions for better services but do so effectively with efficiency. Finally, Granville as a county and collective body must continue to work on our local economy that can aid in the reduction of poverty and ensure the disadvantaged receive the needed resources, particularly the young, those with handicaps, the mentally challenged, and the elderly.

Chair and Vice Chair of the Board Elected

Chair May turned the floor over to Clerk Debra A. Weary.

Clerk Weary opened nominations for Chair of the Granville Board of Commissioners.

Commissioner Cozart nominated Commissioner Timothy Karan. Commissioner Williford seconded the nomination.

Motioned by Commissioner Jimmy Gooch, seconded by Commissioner Zelodis Jay, and unanimously carried, the Board closed nominations.

Motioned by Commissioner Tony W. Cozart, seconded by Commissioner Robert Williford, and unanimously carried, the Board elected Commissioner Timothy Karan as Board Chair.

Chair Karan opened the floor for nominations for Vice Chair.

Commissioner Jay nominated Commissioner Jimmy Gooch. Commissioner May seconded the nomination.

Motioned by Commissioner Sue Hinman, seconded Commissioner Tony W. Cozart, and unanimously carried, the Board closed the nominations.

Motioned by Commissioner Zelodis Jay, seconded by Commissioner Russ May, and unanimously carried, the Board elected Commissioner Jimmy Gooch as Vice Chair.

Commissioner Williford commented that this had been his first full year as commissioner, and Chair Karan assisted him in navigating and learning on the go. He expressed appreciation for his guidance on various matters, from basic operations to more intricate details.

Chair Karan stated that one of his goals for the year was to tear down some silos. He mentioned that there needed to be a change in the name of the new senior center being built in northern Granville County to community center, as it should be a cradle-to-grave center. He emphasized the importance of breaking down silos and making schools not just for children, but for everyone in the community.

Board Set Meeting Time, Place, and Schedule for Calendar Year 2024

Motioned by Commissioner Tony W. Cozart, seconded by Commissioner Robert Williford, and unanimously carried, the Board approved the Meeting Time, Place, and Schedule for Calendar Year 2024 as follows:

January	2	Tuesday as Monday is a holiday
January	16	Tuesday as Monday is a holiday
February	5	
February	19	Retreat Day 1 @ Granville Expo Center
February	23	Retreat Day 2 - Location to be determined
March	4	
March	18	
April	1	
April	15	
May	6	
May	13-16	Budget Workshops as Needed
May	20	
June	3	
June	17	
July	1	
August	5	
September	3	Tuesday as Monday is a holiday
October	7	
October	21	
November	4	
November	18	
December	2	

Board Approved Appointment of Members to Boards, Committees, and Liaison Assignments

Motioned by Commissioner Jimmy Gooch, seconded by Commissioner Tony W. Cozart, and unanimously carried, the Board approved the appointment of members to boards, committees, and liaison assignments as follows:

- District 1 – Commissioner Zelodis Jay**
- Board of Equalization and Review
 - Digital Infrastructure Planning Committee
 - District Health Board
 - Emergency Services Committee
 - Environmental Affairs Advisory Committee Liaison

- Granville Health System Board of Trustees
- K.A.R.T.S.
- Kerr-Tar Regional COG Board
- Planning Board Liaison
- Solid Waste Liaison
- Water/Sewer Matters Liaison

District 2 – Commissioner Rob Williford

- Audit Review Committee
- Board Of Equalization and Review
- Emergency Services Committee
- Finance Liaison
- Human Relations Commission
- Juvenile Crime Prevention Council
- Opioid Advisory Committee
- Oxford Downtown EDC Board
- Kerr-Tar Workforce Development Board/Private Industry Council
- Solid Waste Liaison

District 3 – Commissioner Sue Hinman

- Animal Control Advisory Committee Liaison
- Board of Equalization and Review
- DOT Issues
- Franklin-Vance-Warren Opportunity Inc.
- Library Board Liaison
- Parks, Greenways and Recreation Advisory Committee
- Social Services Board
- Staff Appreciation

District 4 – Commissioner Tony Cozart

- Board of Equalization and Review
- Franklin-Vance-Warren Opportunity Inc.
- Granville Health System Board of Trustees
- Human Relations Commission
- Public Safety Liaison
- School Administration Liaison
- Social Services Board
- Staff Appreciation

District 5 – Commissioner Russ May

- Board Of Equalization and Review
- CAMPO- Executive Board
- Granville Fire Commission
- Planning Board Liaison
- Public Safety Liaison
- Kerr Tar RPO- TAC (Rural Planning Organization-Transportation Advisory Committee)
- School Administration Liaison
- Upper Neuse River Basin Committee
- Vaya Region 4 Board of Directors
- Veteran Affairs Committee Liaison
- Economic Development Advisory Board

District 6 – Commissioner Tim Karan

- Board Of Equalization and Review
- Digital Infrastructure Planning Committee
- Emergency Services Committee
- Extension Leadership Advisory Council
- Granville Health System Board of Trustees

- Greenways Advisory Council
- Parks, Greenways, And Recreation Advisory Committee
- Opioid Advisory Committee
- SGWASA
- Triangle North Board

District 7 – Commissioner Jimmy Gooch

- Audit Review Committee
- Board of Equalization and Review
- CAMPO Executive Board, Alternate
- Granville Health System Board of Trustees, Ex-Officio
- Opioid Advisory Committee
- Senior Center Advisory Committee Liaison
- SGWASA
- Soil & Water Board Liaison
- Transportation Plan Work Group
- Water/Sewer Matters Liaison

Board Approved Bonds for County Officials for 2024

Motioned by Commissioner Russ May, seconded by Commissioner Zelodis Jay, and unanimously carried, the Board approved the Bonds for County Officials for 2024 as follows:

- Finance Director \$ 1,000,000
- Tax Administrator \$ 250,000
- Sheriff \$ 25,000
- Register of Deeds \$ 25,000

Commissioner May mentioned that he had asked the County Manager to check with the County Attorney to see if there is a bond for the County Manager. He also mentioned that if the County Manager decides to join an organization or obtain liability insurance, it should be at the county's expense.

County Manager Drew Cummings said that they had discussed a matter with the County Attorney and stated that they would follow up if it was deemed appropriate.

INTRODUCTIONS RECOGNITIONS AND PRESENTATIONS

Board Updated on Granville County Human Relations Commission

Human Relations Commission Chair Reverend John Gooch updated the Board on accomplishments and activities of the Granville County Human Relations Commission (HRC). He mentioned that they have attended state meetings and have been highly regarded as a volunteer organization. They have helped prevent evictions and have intervened in rental and homeowner disputes. They have also been sponsors of the Martin Luther King Breakfast and the Martin Luther King essay contest for high school and elementary students.

Reverend Gooch mentioned that the Human Relations Commission has a bylaws committee that is responsible for helping to keep intact the things they have done over the years and to build on that foundation. He emphasized the importance of having a strong foundation and emphasized that the bylaws serve as the organization's foundation.

For consideration, Reverend Gooch requested that the chairperson of the Human Relations Commission be informed about any upcoming changes or issues concerning the commission. He also requested that the County Manager attend the Human Relations Commission meetings regularly to ensure that they are moving in the right direction. Additionally, he mentioned that there were volunteer individuals who expressed interest in serving on the commission and said he would provide their names to one of the commissioners for consideration.

Reverend Gooch recognized members of the Human Relations Commission by asking them to raise their hands or stand. He also acknowledged Human Relations Commission staff liaison Audrey Hill.

Commissioner Sue Hinman said she had a nomination in District 3, Cynthia Griffin, and asked Reverend Gooch to put her on the list for consideration. Reverend Gooch said that he believed he also had that name. He would deliver the list to the County Commissioner liaison.

Chair Karan thanked Reverend Gooch for his prayer, expressed appreciation for the Human Relations Commission, and said that there was no malice in anyone's heart when making decisions about who serves the community.

When Commissioner Cozart asked about the upcoming Human Relations Commission Martin Luther King Breakfast, Reverend Gooch replied that there would not be a Martin Luther King breakfast this year, but there would be a Martin Luther King program on January 16, 2024 at the Oxford Baptist Church. He expressed the commission's commitment to serving the county and ensuring equal treatment for all individuals.

PUBLIC COMMENTS

Harvey Spur, 4185 Tommy Sneed Road, Oxford, NC, made the following public comments. He thanked the County Manager for the listening sessions, but he was not able to attend. He spoke about the Oxford expansion. He noted that Oxford has 350 pages of online regarding the matter. He mentioned Knotts Grove Road and said that it looked better with trees than houses. He held up a paper saying the Hospital has a D rating. He said Granville County is going from 4,000 housing units to 8,000 housing units. He mentioned that half the population goes to Durham to the doctor and Costco for groceries. He mentioned that Oxford is going from 3.5 million to seven million gallons of drinking water and 8% of water goes to wastewater. He said it will need be figure out where that is going as it will affect the schools. He wanted to know who in the county was in charge and what the prospects were for dealing with the future and the cost. He thinks it might cost the county money. In terms of administration, he said that 40 boards and commissions is a lot. He said he wished he had more communication as a citizen and that he could not thank the Oxford Public Ledger for much information. He would like to see the county move forward without a tax increase and consider giving retired people a discount.

Chair Karan stated that although the public comments period is not a question and response session, he wanted to speak to the Leapfrog rating that Granville Health System (GHS) received. He explained that Leapfrog, the organization that gave Granville Health System a D rating, is a pay-to-play organization. To receive a rating from Leapfrog, the organization must pay them. He also mentioned that Granville Health System has a four-star rating from CMS (Centers for Medicare & Medicaid Services), the Medicaid rating system through the State of North Carolina. GHS is considering paying Leapfrog to give them a better rating in the future. Regarding Mr. Spur's other statements, Chair Karan said that he would not debate or discount anything he said and expressed appreciation for his attendance.

SOCIAL SERVICES MATTERS

Board Approved Additional DSS Positions to Cover Medicaid Expansion Workload

Department of Social Services (DSS) Director LaToya Toussaint delivered a comprehensive presentation on the implications of Medicaid expansion for the Department of Social Services in Granville County. Beginning with the legislative changes in spring 2023, which extended Medicaid coverage to thousands of residents, DSS Director Toussaint highlighted the concurrent end of the Public Health Emergency (PHE) on December 1, 2023, necessitating the reapplication of thousands of Medicaid recipients. She explained that the dual event is expected to result in a substantial 25% increase in caseloads for Medicaid-eligibility caseworkers. The presentation

outlined significant changes in Medicaid requirements, broadening eligibility to individuals aged 19 to 64, regardless of disability, with higher income thresholds at 138% of the federal poverty level.

DSS Director Toussaint provided a retrospective analysis of Medicaid enrollment trends, noting an average annual growth of 8-10% until the COVID-19 pandemic in 2020, which caused a notable spike to 21%. The unwinding period between the current and next fiscal year was projected to bring about over 11% annual growth. The department experienced unprecedented growth during the pandemic, attributing it to the automatic eligibility granted to those without other medical insurance. Ms. Toussaint also underscored the anticipated impact on workload, revealing that staff currently processes over 200 applications per worker per month and emphasized the time-intensive nature of training Medicaid staff.

In preparation for the December 1st rollout, DSS Director Toussaint detailed various measures, including updates to phone systems, the establishment of a messaging line, community assistance calendars, drop box locations for paper applications, and a social media campaign to raise awareness. The core recommendation emanating from the presentation was the addition of seven full-time positions to the Medicaid program, incurring an annual cost of \$536,000. Notably, the county cost for the current fiscal year would be covered by one-time state funding, with future costs expected to be offset by ongoing state reimbursements. Ms. Toussaint concluded by highlighting the monumental significance of Medicaid expansion for North Carolinians' health and wellness, emphasizing the department's commitment to monitoring and adjusting to the evolving landscape, as evidenced by the observed surge in applications post-rollout.

When asked to restate what she was asking for, DSS Director Toussaint said she was requesting seven positions to be housed within the Department of Social Services to support Medicaid expansion without asking for additional funding from the county.

When asked, DSS Director Toussaint mentioned that they have evaluated the availability of space and have placed the staff in certain locations throughout their Oxford and Creedmoor locations.

Motioned Commissioner Sue Hinman, seconded by Commissioner Tony W. Cozart, and unanimously carried, the Board approved seven new positions for Granville County Social Services to include four (4) Medicaid Eligibility Case Workers, one (1) Medicaid Supervisor, one (1) Trainer/Quality Assurance position, and one (1) Accountant position to help support the expanded caseload caused by Medicaid Expansion across the State of North Carolina, with one-time funding from the State of North Carolina.

Board Approved Reclassification of DSS Administrative Assistant II Grade 65 to Processing Unit Supervisor V – Grade 61.

When asked if there were any additional Department of Social Service (DSS) items, County Manager Drew Cummings mentioned a reclassification request for an existing DSS position that needed to be walked in. The reclassified position was not expected to cost the county any additional money and was a slightly lower grade than the current classification.

Motioned by Commissioner Robert Williford, seconded by Commissioner Sue Hinman, and unanimously carried, the Board approved reclassification of the DSS Administrative Assistant II – Grade 65 to another Processing Unit Supervisor V – Grade 61.

County Manager Cummings thanked DSS Director Toussaint for her excellent presentation on a complicated topic and commended her for her ability to handle various complex issues since her arrival, which was approximately 45 days prior.

When asked, Ms. Toussaint stated that currently, over 16,000 residents in Granville County were enrolled in Medicaid, and that number is expected to grow to over 18,000 by the end of the fiscal year.

Chair Karan noted that the significant number of Medicaid recipients in the county indicates that 30% of the population in Granville County is at or near the federal poverty level.

PROJECT MANAGEMENT

Board Approved Contract for Pump Station Site Maintenance – Triangle North Granville Industrial Park

Development Services Director Scott Phillips stated that the wastewater pump station construction, which was done approximately 23 years ago, needs site maintenance. The requested work includes removing small trees and accumulated debris from outside and within the chain link perimeter, establishing a 10-foot clear buffer around the station, and removing accumulated roots and grass within the inside fenced area. This maintenance work was being done in preparation for more extensive work to be done later, which involved reconditioning the pump station. Four fixed-price lump sum prices were obtained for this work. He recommended awarding the fixed price service contract to E Christian and Son for an amount not to exceed \$13,912.50 unless authorized by change order.

Motioned by Commissioner Russ May, seconded by Commissioner Tony W. Cozart, and unanimously carried, the Board approved awarding a fixed-price service contract for pump station site maintenance at Triangle North Granville to E. Christian and Son for an amount not to exceed \$13,912.50 unless authorized by change order.

APPOINTMENTS

Board Approved Appointments to Kerr Tar Regional Council of Governments' Advisory Council on Aging

Motioned by Commissioner Zelodis Jay, seconded by Commissioner Tony W. Cozart, and unanimously carried, the Board reappointed Ethel Anderson (District 1) to the Kerr Tar Regional Council of Governments' Advisory Council on Aging.

Motioned by Commissioner Jimmy Gooch, seconded Commissioner Robert Williford, and unanimously carried, the Board reappointed Gary Kanady (District 6) to the Kerr Tar Regional Council of Governments' Advisory Council on Aging.

Board Approved Appointment to Granville Health System Board of Trustees

Motioned by Commissioner Jimmy Gooch, seconded by Commissioner Robert Williford, and unanimously carried, the Board reappointed Zelodis Jay (District 1), Tony Cozart (District 4), and Timothy Karan (District 6) to the Granville Health System Board of Trustees.

Chair Karan proposed the appointment of Commissioner Gooch, currently serving in an Ex Officio capacity, to a voting rights position, after which he would serve as Ex Officio. Seeking guidance on the procedural steps for this recommendation, Chair Karan sought the advice of County Attorney Wrenn.

County Attorney Jim Wrenn suggested considering the matter under advisement and addressing it formally at an upcoming meeting.

COUNTY MANAGER'S REPORT

Board the Adoption of Resolution Supporting Granville County Public Schools Grant Application

Chair Karan said that the purpose of this item is to approve a resolution to be submitted along with a grant application being submitted by the Granville County Public Schools to the state's needs-based Public Schools Capital Fund grant program. He invited County Manager Cummings to speak.

County Manager Cummings provided a concise overview, outlining an application seeking the maximum grant amount of \$52 million under a grant program. The application, if successful, would necessitate a 5% local match amounting to \$2.6 million. Conversations with the schools had already taken place regarding the county's intentions for the funds, and the County Manager recommended supporting the school district in the application. He noted that the award outcome would be known in late winter or early spring. The commitment outlined would involve matching the grant award with the required 5% local match if granted.

Commissioner Hinman raised a point, noting that the grant in question had been applied for previously, and the county had already given its approval. While acknowledging the need for a renewed agreement, Commissioner Hinman emphasized that this would not involve unfamiliar funds.

County Manager Cummings stated that the application had been submitted, perhaps twice, confirming Commissioner Hinman's observation.

Motioned by Commissioner Russ May, seconded by Commissioner Tony W. Cozart, and unanimously carried, the Board approved the adoption of the following *Joint Resolution Supporting An Application for the Needs-Based Public School Capital Fund Grant* for the former G.C. Hawley Middle School campus.



JOINT RESOLUTION SUPPORTING AN APPLICATION FOR THE NEEDS-BASED PUBLIC SCHOOL CAPITAL FUND GRANT

WHEREAS, the North Carolina Department of Public Instruction (NCDPI) is offering a Needs-Based Public School Capital Fund Grant; and

WHEREAS, the 532 students currently enrolled in GC Hawley Middle School are temporarily housed at the former site of the Creedmoor Elementary School campus, which was not designed for middle school instruction, nor does it have sufficient facilities for athletics and other special educational programming; and

WHEREAS, the vast majority of the former GC Hawley Middle School facility is in need of demolition or renovation; and

WHEREAS, there is sufficient space at the former GC Hawley Middle School campus to add additional community recreational facilities; and

WHEREAS, Granville County Public Schools is eligible to apply for up to fifty-two million dollars (\$52,000,000) to be used toward a Middle School project; and

WHEREAS, a local match of 5% of any grant funds awarded to Granville County Public Schools is required in order to apply for this Needs-Based Grant; and

WHEREAS, funds, if awarded, from this Needs-Based Grant will be used for new construction and renovation to the former GC Hawley Middle School.

THEREFORE, be it resolved that Granville County Public Schools will apply for the Needs-Based Capital Fund Grant in the amount of fifty-two million dollars (\$52,000,000), with any funds awarded to be used toward renovations to GC Hawley Middle School, and that Granville County Commissioners agree to match 5% of any amount awarded to Granville County Public Schools from the Needs-Based Capital Fund Grant.

Commissioner May asked County Manager Cummings to get updates from Bill Graham at Granville County Public Schools regarding the progress of the wiring at J.F. Webb and athletic projects at J.F. Webb High School and South Granville High School.

Board Approved Compensation Increase for Granville County Jury Commission

County Manager Drew Cummings presented a request for a pay increase for Jury Commission members. He highlighted the statutory requirement of this body, responsible for compiling the list of eligible jurors in Granville County annually. The proposed increase was a modest adjustment in their compensation, raising it from \$300 to \$500 per year.

Motioned by Commissioner Zelodis Jay, seconded by Commissioner Sue Hinman, and unanimously carried, the Board approved a compensation increase to \$500 for the Granville County Jury Commission.

Board Approved Contracting with CivicPlus for a Website Content Management System

County Manager Cummings invited Public Information Officer Terry Hobgood to present this item.

Public Information Officer Terry Hobgood presented a proposal for CivicPlus to host and manage the content of the Granville County website, along with a full redesign and redeployment of Granville County's website, granvillecounty.org. Noting the use of WordPress since 2016, he highlighted its limitations in meeting the current needs of staff and citizens. CivicPlus offers the "Notify Me" service, enabling residents to receive notifications for new content, fostering more active citizen engagement. Mr. Hobgood showcased CivicPlus-designed websites emphasizing easy navigation, mobile compatibility, and prominent display of news and events. He recommended approval of CivicPlus for website hosting and content management services, endorsing a comprehensive redesign. He further recommended authorizing the County Manager to execute the proposal and service agreement once finalized by the County Attorney, pending some ongoing details with CivicPlus.

Commissioner May asked what the \$22,464.30 per year includes. Mr. Hobgood replied, hosting, management of the site, technical support, and additional features as well. When asked about the availability of technical support, Mr. Hobgood responded, indicating that they have utilized the vendor for a few other purposes. In instances of major issues, such as website outages, support would be accessible at any time. For minor issues, the response time is expected to be within one to two days based on Mr. Hobgood's past experiences with the vendor. He also clarified that based on their research and comparisons with other vendors, the amount is considered standard and, in fact, lower than some of the alternatives they explored. He also responded that once the contract is signed, the full design and implementation process typically takes 9-12 months, and that the county currently hosts its own website entirely in-house. He reassured the Board that the existing site would remain in place until the new implementation is completed.

Chair Karan addressed the need for improved accessibility to public information, acknowledging that not everyone relies on local papers for updates. Mentioning the North Carolina Association of County Commissioners' efforts to amend public advertising, Chair Karan explained that one county in the state has transitioned to a website-based approach.

Chair Karan read the funding information and restated the recommendation from Mr. Hobgood.

Motioned by Commissioner Tony W. Cozart, seconded by Commissioner Sue Hinman, and unanimously carried, the Board approved, the proposal from Civic Plus at a first-year cost of \$62,7234.50 for website hosting and content management services in conjunction with a full redesign of the Granville County website (www.granvillecounty.org) and recurring annual service fees beginning in year two at \$22,464.30 and approved authorizing the County Manager to execute the proposal and service agreement once finalized by the County Attorney.

Mr. Cummings noted that nearly all the upfront one-time costs for the CivicPlus website project were being covered by a grant.

Mr. Cummings asked what the difference in cost is from the hosting we currently have, and Mr. Hobgood said that he could provide that information at a later date.

Chair Karan emphasized the challenges citizens face in receiving information, discussing the common issue of public emails, often referred to as the "sunshine list," going to spam folders. He highlighted the difficulty in monitoring these bulk emails and sharing personal experiences of overlooking important information in mass distributions. Chair Karan encouraged citizens to explore multiple avenues for receiving information and acknowledged that personal unawareness does not necessarily indicate inadequate advertising.

Board Approved Contracting with CivicPlus for CivicClerk Agenda Management Software

Clerk Debra A. Weary requested the board's consideration to upgrade the agenda management software by contracting with CivicPlus. She highlighted the current limitations of the Agenda.Net software with Provox, used since April 2018, as it is not web-based and lacks efficiency. Clerk Weary emphasized the need for a more streamlined and accessible software system, especially for remote work scenarios. She noted that CivicPlus, being the same company involved in the website upgrade, offered potential discounts and recommended approval of the proposed contract with CivicPlus for CivicClerk agenda management software and recommended authorizing the County Manager and County Attorney to finalize and execute the contract.

When asked if the software included transcription, Clerk Weary confirmed that it did not.

Motioned by Commissioner Russ May, seconded by Commissioner Zelodis Jay, and unanimously carried, the Board approved contracting with CivicPlus for CivicClerk agenda management software implementation and training in the amount of \$14,266.50 for the first year and annual recurring services starting year two in the amount of \$14,178.15 and approved authorizing the County Manager and County Attorney to finalize and execute the contract.

County Manager's Report

County Manager Cummings provided a brief update during the meeting, expressing a sense of concern regarding an incident at the courthouse earlier that morning. He explained that the courthouse had been evacuated due to smoke in the superior courtroom caused by a faulty belt in a rooftop unit. Local fire departments, particularly the Oxford Fire Department, were swift to respond. Fortunately, the situation was contained, and the courthouse was ventilated. Although the Superior Court did not resume that day, no significant damage occurred. Mr. Cummings expressed gratitude to the first responders and relief that the incident was not more serious than a slipping fan belt.

COUNTY ATTORNEY'S REPORT

County Attorney's Report

County Attorney Jim Wrenn did not have any items.

PRESENTATIONS BY COUNTY BOARD MEMBERS

Commissioner Jay extended congratulations to the Chairman and Vice Chairman and expressed gratitude to the past Chairman for his efforts, time, and service. He wished everyone a Merry Christmas and a Happy New Year.

Commissioner Williford expressed gratitude to the past Chairman for helping him transition into his role as a new commissioner. He acknowledged the significant assistance he received, including numerous phone calls to Clerk Weary and the Chairman for guidance. Commissioner Williford also thanked the current Chairman for addressing his inquiries.

Commissioner Hinman expressed gratitude to all fellow commissioners, specifically acknowledging Commissioner May for his excellent work as chair over the past year and expressing admiration for Commissioner Karan as chair. She also welcomed Commissioner Gooch. She thanked everyone who participated in the recent parades in Butner and Creedmoor and expressed excitement about the upcoming parade in Oxford. She extended thanks to everyone involved in supporting the Department of Social Services, acknowledging the challenges they face. Commissioner Hinman concluded by wishing everyone a Merry Christmas.

Commissioner Cozart thanked the past chairman for dedicating a significant amount of energy during their tenure, expressing appreciation for his efforts. He shared his experience of riding one of the new activity buses involved in a joint venture with the school system, commending its quality and expressing pride in seeing students use such a first-class bus. Commissioner Cozart concluded by wishing everyone a special and enjoyable holiday season with their families.

Commissioner May expressed gratitude to Commissioner Karan for collaboration during the past year. He extended appreciation to Clerk Weary and emphasized that all staff members are valued. He acknowledged the efforts of the staff, expressing thanks for their contributions to the county. He touched on various topics, including fire department enhancements and the need to address equitable distribution of the fire tax dollars. He highlighted the County's initiatives in improving communications with the public through the website and audio-visual streaming. He acknowledged ongoing work with the County Attorney on DEQ (Department of Environmental Quality) matters and noted he is looking forward to updates. The Wilton Convenience Center was mentioned as an ongoing concern, and he encouraged resolution. In conclusion, Commissioner May wished everyone a Merry Christmas, emphasizing the importance of cherishing moments with loved ones during the holiday season. He urged the public and staff to take time to refresh and enjoy time with their families.

Commissioner Gooch expressed gratitude to Commissioner May for his leadership throughout the past year, acknowledging his diligent efforts. Congratulations were extended to Commissioner Karan for being elected as the new Chair, and Commissioner Gooch thanked fellow members for their support in his role as Vice Chair. He highlighted the strengths of Granville County, praising the excellent employees, attorney, County Manager, clerk, and staff. Commissioner Gooch expressed appreciation for all county employees and extended wishes for a Merry Christmas to everyone in Granville County.

Chair Karan expressed gratitude for the past Chairman's work and said that projects initiated during his tenure would continue with the same dedication. He discussed personal goals, emphasizing the need for an aquatic center in Granville County and highlighting the importance of community connections, especially in schools. He talked about plans to enhance recreational facilities, ensuring accessibility for all residents. Acknowledging the challenges of funding and addressing the poverty level, he stressed the importance of taxpayer support. He emphasized the comprehensive approach to serving residents from "cradle to grave" and expressed the desire to make facilities available across the county. Chair Karan mentioned convenience sites, recognizing the difficulties in citing new locations, especially in southern Granville County. He encouraged understanding and cooperation from residents in citing new sites. In closing, Chair Karan extended holiday wishes, expressing hope for joyful festivities. He reassured those facing sorrows that the community stands ready to support them.

ANY OTHER MATTERS

There we no additional matters.

ADJOURNMENT

Upon a motion by Commissioner Robert Williford, seconded by Commissioner Zelodis Jay, and unanimously carried, the Board adjourned at 8:29 p.m.

Respectfully submitted,
Debra A. Weary, NCMCC, CMC
Clerk to the Board

ATTEST:

Timothy Karan, Chair

DRAFT



Granville County

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: February 5, 2024
Title: Introduction of Management Analyst - David Schexnayder

PURPOSE:

To introduce the new Management Analyst David Schexnayder.

BACKGROUND:

Granville County is pleased to announce that David Schexnayder has been hired as the Management Analyst, a newly authorized position. David spent 15 years in the private sector focusing on sales and distribution before deciding to pursue a second career in public service. He joins the County directly after finishing his Master of Public Administration from the University of North Carolina - Chapel Hill. In addition to technical training in data analytics, performance management, and budgeting. David brings experience in process improvement, organizational culture building, and employee retention. As the Management Analyst he will look for opportunities to increase departmental efficiency, implement helpful innovations, and respond to any urgent issues and special projects assigned by the County Manager's office.

After moving around the country for years, David and his wife found a permanent home in North Carolina in 2016. He has two young boys, and he enjoys working in his garden as often as they let him.

ACTION TAKEN:



Granville County Administration

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: February 5, 2024
Title: **Public Comments**

PURPOSE:

The Granville County Board of Commissioners is committed to allowing members of the public an opportunity to offer comments and suggestions for the efficient and effective administration of government.

Public comments are limited to 3 minutes.

ACTION TAKEN:



Granville County Finance

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Steve McNally
Department: Finance
Date: January 24, 2024
Title: **FY 2022-2023 Annual Financial Report Audit Approval**

PURPOSE:

Receive presentation on the fiscal year 2022-2023 audit and Annual Consolidated Financial Report from Thompson, Price, Scott, Adams and Co., P. A. for approval.

BACKGROUND:

N.C.G.S. 159-34 states that "Each unit of local government and public authority shall have its accounts audited as soon as possible after the close of each fiscal year by a Certified Public Accountant". Thompson, Price, Scott, Adams and Co., P.A. has performed the audit for the year ending 6/30/2023 and will present a review of the Annual Consolidated Financial Report.

RECOMMENDATION:

The Finance Director recommends accepting the Annual Comprehensive Financial Report as presented by Thompson, Price, Scott, Adams and Co., P.A.

ATTACHMENTS:

FY 2023 ACFR
Summary of FY 2023 ACFR

ACTION TAKEN:



GRANVILLE COUNTY



Presentation of Audit Results

Fiscal Year Ended
June 30, 2023



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

Granville County

Presentation Agenda

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V. QUESTIONS AND COMMENTS	
VI. 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

January 16, 2024

To the Board of Commissioners
Granville County
Oxford, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Granville County for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the 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 April 20, 2023. 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 Granville County are described in Note 1 to the financial statements. The County adopted GASB Statement 96, "Subscription based IT arrangements," effective for fiscal year ending June 30, 2023. We noted no transactions entered into by Granville County during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is 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. Some 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 January 20, 2023.

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 Granville 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.

The County needs to ensure that upon completion of designated projects for which a capital project fund is created, closing adjustments will be made in order to properly wind-down the capital project fund as opposed to the fund remaining open but dormant.

We disclosed items that were identified as technical errors in our review of the Medicaid and Crosscutting programs. Please review the schedule of findings and questioned cost in the audit report for a description of these errors. These items have been discussed with the DSS director, and a corrective action plan is in place to address the issues noted.

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 indicators identified on the Data Input sheet related to appropriated fund balance in the General Fund when the General Fund's change in fund balance was negative for the year, late submission of the audit to the Local Government Commission, and a budget violation in the County Health Plan 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. If proper resources are not allotted for the implementation of new standard(s), 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 Granville County and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

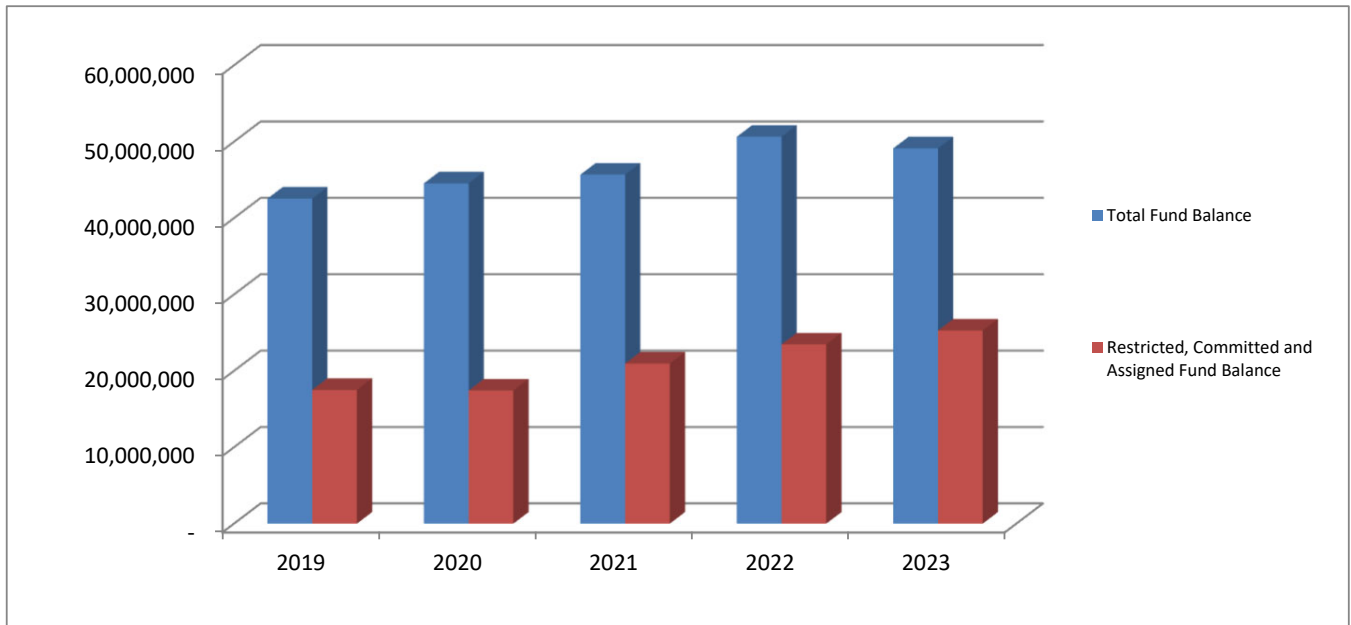
Thompson, Price, Scott, Adams & Co., P.A.

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

Granville County					
FINANCIAL INFORMATION FOR 5 YEARS					
	2023	2022	2021	2020	2019
Total Fund Balance - General Fund	49,134,592	50,655,276	45,693,486	44,557,283	42,555,547
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)	6,208,225	6,150,557	5,293,319	4,893,926	4,716,758
Restricted, Committed, and Assigned Fund Balance	25,287,099	23,462,350	20,956,380	17,426,636	17,511,544
General Fund Expenditures (including Transfers out, less Loan proceeds)	88,649,325	72,745,041	69,228,994	65,013,610	71,858,608
Fund Balance Available as % of General Fund Expenditures	48.42%	61.18%	58.36%	61.01%	52.66%
Unassigned Fund Balance	23,847,493	27,192,926	24,737,106	27,130,647	25,044,003
Unassigned Fund Balance as % of General Fund Expenditures (including Transfers out)	26.90%	37.38%	35.73%	41.73%	34.85%
Revenues over (under) expenditures before other financing sources					
General Fund	666,159	(206,984)	2,135,978	3,023,850	4,272,567
ARPA Fund	220,687	9,264		-	-
Solid Waste Fund	(82,141)	31,238	(138,067)	2,913,167	(1,492,652)
Stormwater Fund	38,928	(16,742)	113,456	16,909	(275,440)
Cash vs. Accumulated Depreciation - Business-type activities					
Total Fixed Assets	11,434,386	7,083,470	6,518,572	6,412,116	6,317,622
Accumulated Depreciation	1,765,550	1,623,217	1,483,320	1,360,597	1,227,027
Cash	6,046,478	3,388,440	3,120,615	3,281,125	2,755,461
Cash vs. Fund Balance (Net Position)					
Cash - General	45,003,152	46,762,815	36,233,374	42,516,931	39,610,498
Cash - ARPA Fund	2,582,475	5,879,436		-	-
Cash - Solid Waste	5,544,444	2,926,530	2,651,503	2,924,886	2,449,335
Cash - Stormwater Fund	502,034	461,910	469,112	356,239	306,126
Cash - Other Governmental	8,856,852	9,453,536	6,476,733	8,666,277	35,624,109
Fund Balance - General	49,134,592	50,655,276	45,693,486	44,557,283	42,555,547
Net Position - ARPA Fund	229,951	9,264	-	-	-
Net Position - Solid Waste	4,855,344	(1,754,765)	254,766	392,833	(2,520,334)
Net Position - Stormwater Fund	495,602	456,674	473,416	215,996	199,087
Fund Balance - Other Governmental Funds	8,130,550	3,233,027	5,991,420	7,720,315	32,960,015
Property Tax Rates	0.840	0.840	0.840	0.840	0.840
Collection Percentages	98.99%	99.04%	98.73%	98.43%	98.35%
Collection Percentages (excluding Motor Vehicle)	98.84%	98.90%	98.56%	98.24%	98.16%
Total Property Valuation	5,444,486,848	5,258,309,405	5,122,105,714	4,965,349,694	4,855,654,607
Total Levy Amount	45,733,690	44,169,799	43,025,688	41,647,572	40,787,499
Breakdown of Debt (Excl Compensated Absences & OPEB)					
Governmental - General Obligation	43,804,274	49,904,953	56,119,632	55,719,311	59,983,941
Governmental - Financing Agreement	-	-	815,297	1,620,528	2,415,818
Governmental - Installment Purchases	25,705,555	27,509,698	29,393,310	31,288,431	33,162,000
Governmental - Certificate of Participation	5,215,000	5,215,000	5,215,000	11,575,000	12,070,000
Governmental - Lease Liabilities	1,327,491	1,691,893	-	-	-
	76,052,320	84,321,544	91,543,239	100,203,270	107,631,759

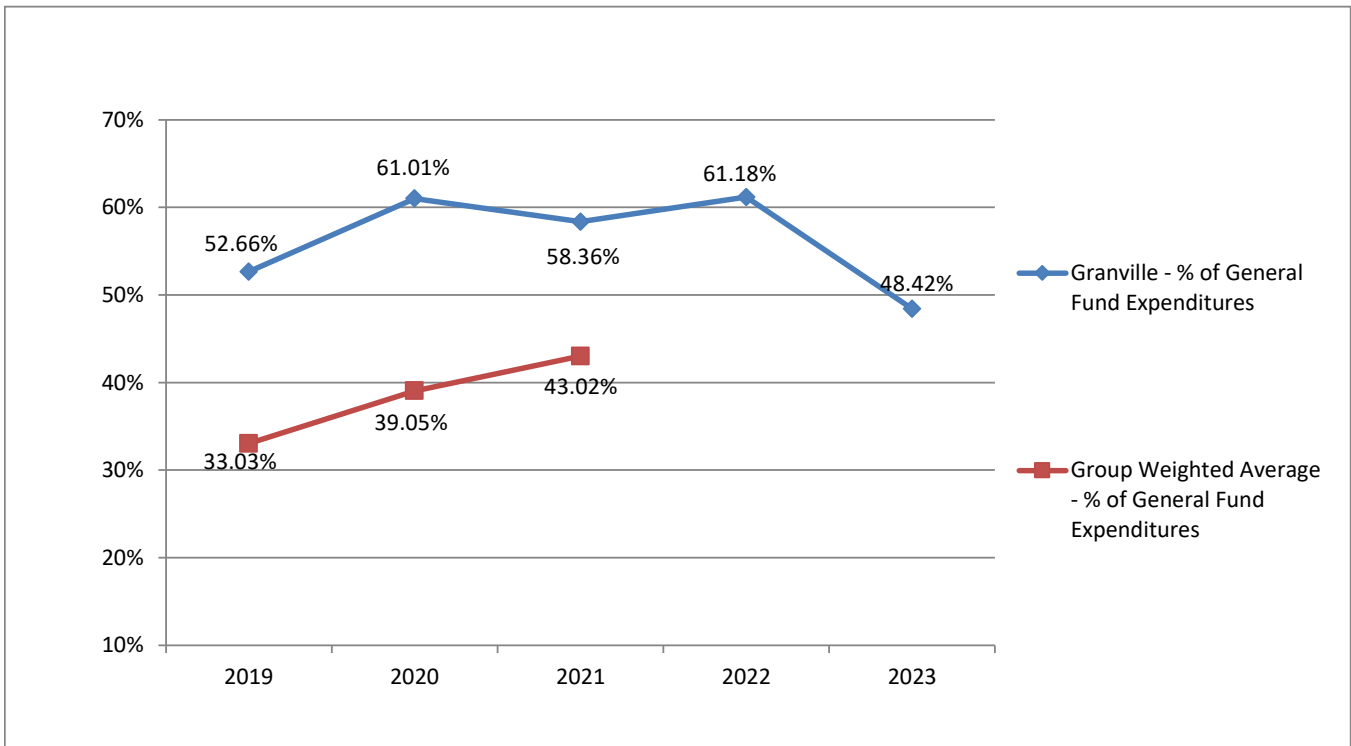
Granville County					
FINANCIAL INFORMATION FOR 5 YEARS					
	2023	2022	2021	2020	2019
Breakdown of General Fund Debt Service					
Governmental - General Obligation-Princ	5,802,000	5,916,000	5,361,000	3,934,000	
Governmental - General Obligation -Int	1,747,452	1,973,063	2,126,172	2,300,558	
Total Debt Svc	7,549,452	7,889,063	7,487,172	6,234,558	-
Governmental - Financing Agreement-Princ	-	815,297	805,231	795,290	
Governmental - Financing Agreement-Int	-	10,191	20,257	30,198	
Total Debt Svc	-	825,488	825,488	825,488	-
Governmental - Installment Purchases-Princ	1,804,152	1,883,612	1,895,111	1,873,569	
Governmental - Installment Purchases-Int	991,207	1,051,785	1,115,038	1,177,539	
Total Debt Svc	2,795,359	2,935,397	3,010,149	3,051,108	-
Governmental - Certificate of Participation-Princ	347,676	347,667	6,707,667	842,667	
Governmental - Certificate of Participation-Int	263,358	263,358	567,005	619,960	
Total Debt Svc	611,034	611,025	7,274,672	1,462,627	-
Total All Debt	10,955,845	12,260,973	18,597,481	11,573,781	-
Breakdown of General Fund Revenues					
Ad Valorem Taxes	45,670,615	44,058,604	43,258,583	41,440,264	40,736,763
Sales and other taxes	17,597,514	16,209,532	13,702,108	12,222,478	11,527,328
Licenses, fees and other revenues	2,225,792	2,453,418	2,573,203	2,625,668	2,609,031
Restricted intergovernmental revenues	10,000,294	11,591,211	10,237,976	9,743,286	9,408,302
Investment earnings	1,871,725	55,895	11,852	492,675	962,748
Miscellaneous	157,294	223,403	135,158	140,975	115,165
Total	77,523,234	74,592,063	69,918,880	66,665,346	65,359,337
Breakdown of General Fund Expenditures					
General Government	5,253,272	5,464,690	4,840,572	3,954,525	3,990,744
Public Safety	15,128,591	15,711,224	12,477,601	11,538,119	11,475,821
Community Services	5,490,383	5,741,714	4,896,040	3,851,299	4,229,428
Human Services	13,999,410	13,229,117	10,530,181	9,685,890	9,964,361
Non-departmental and special areas	4,919,928	3,138,261	3,507,473	4,547,433	3,288,306
Education	21,457,409	19,600,749	19,190,168	18,839,236	17,623,166
Debt Service	10,608,082	11,913,292	12,340,867	11,224,994	10,514,944
Total	76,857,075	74,799,047	67,782,902	63,641,496	61,086,770

Granville County Analysis of Fund Balance



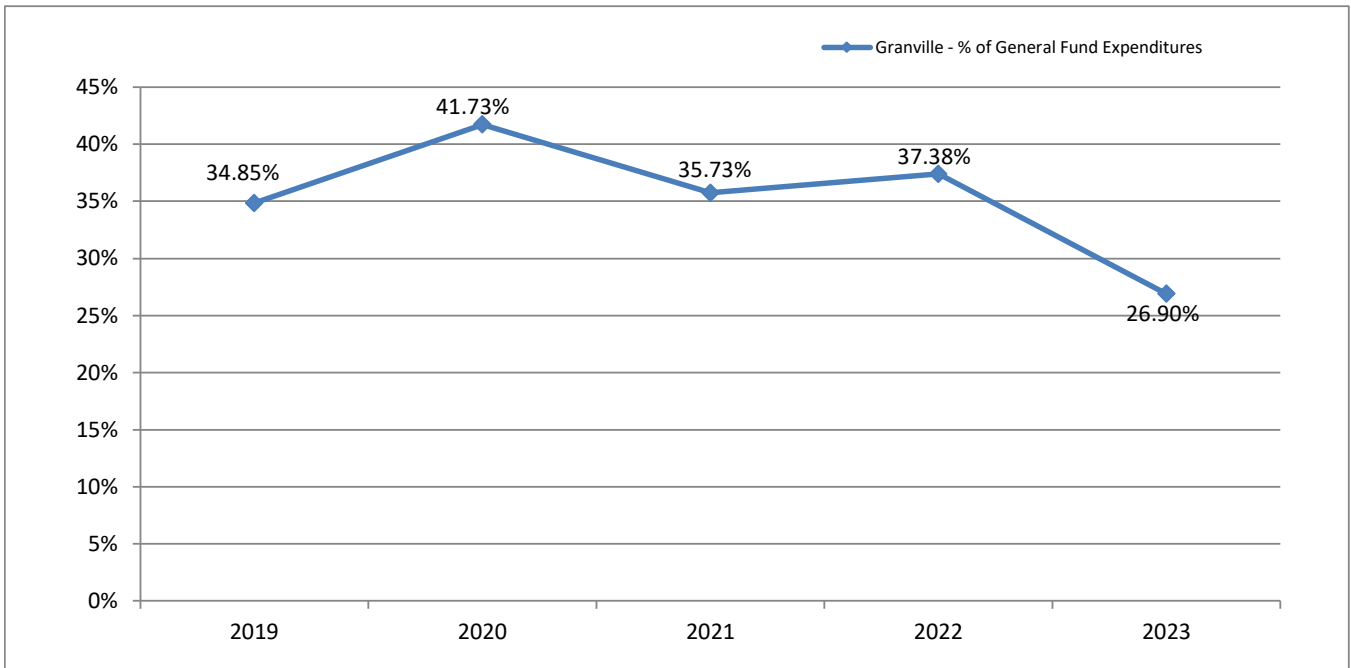
Granville County Analysis of Fund Balance Available

(Note - 2022 & 2023 Group Weighted Average Not Available at Date of Presentation)



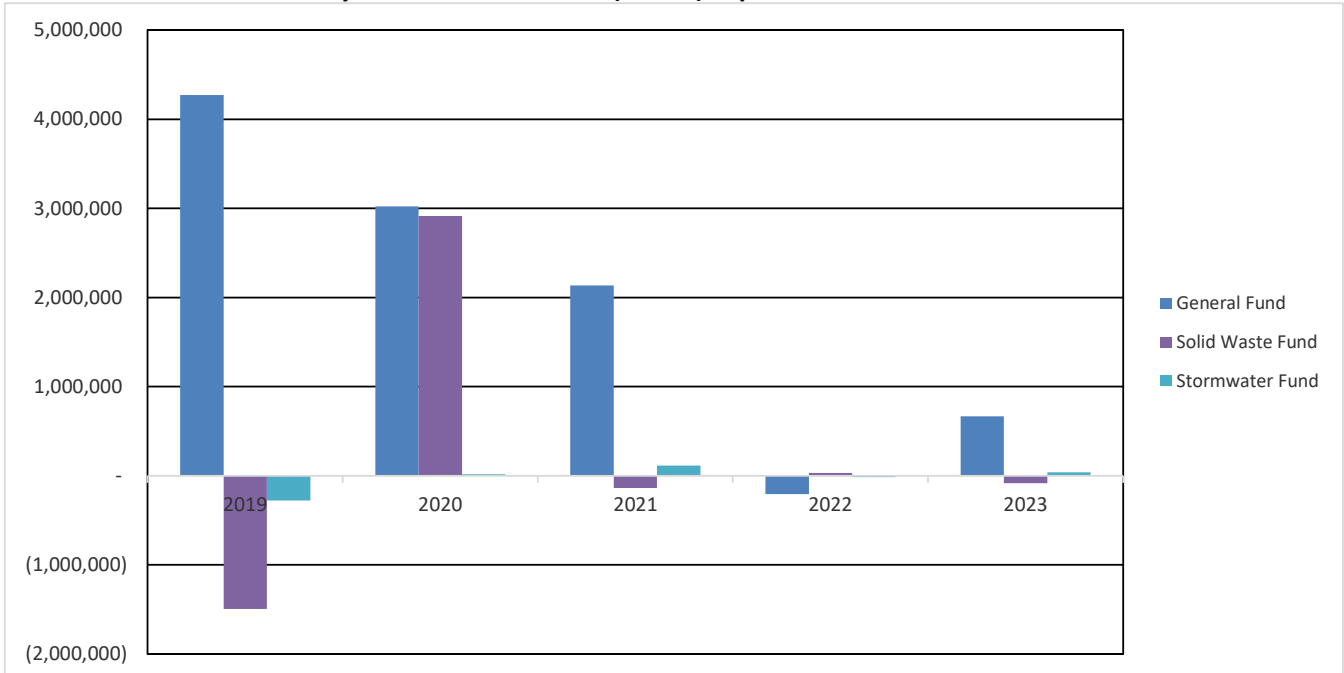
Granville County

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



Granville County

Analysis of Revenues Over (Under) Expenditures before Transfers

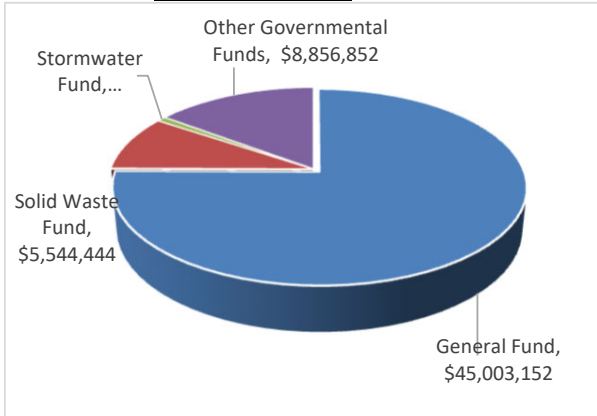


Granville County

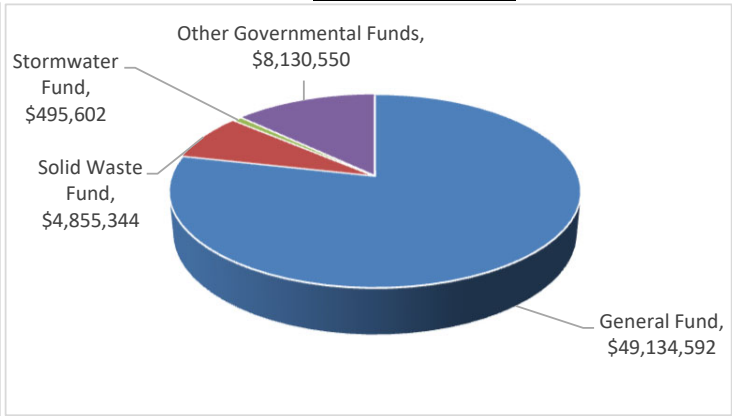
Analysis of Cash and Fund Balances

at June 30, 2023

CASH BALANCES



FUND BALANCES



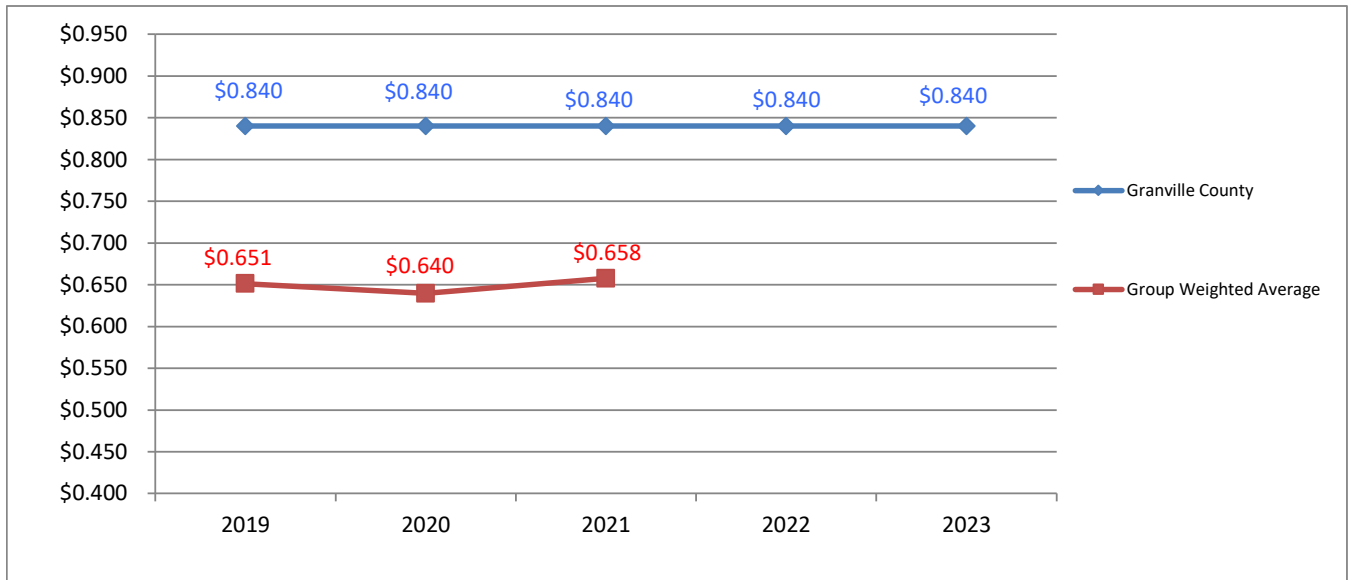
2023

	<u>Cash Balances</u>	<u>Fund Balances</u>
General Fund	\$ 45,003,152	\$ 49,134,592
Solid Waste Fund	5,544,444	4,855,344
Stormwater Fund	502,034	495,602
Other Governmental Funds	8,856,852	8,130,550
Total	<u>\$ 59,906,482</u>	<u>\$ 62,846,039</u>

Granville County

Property Tax Rates

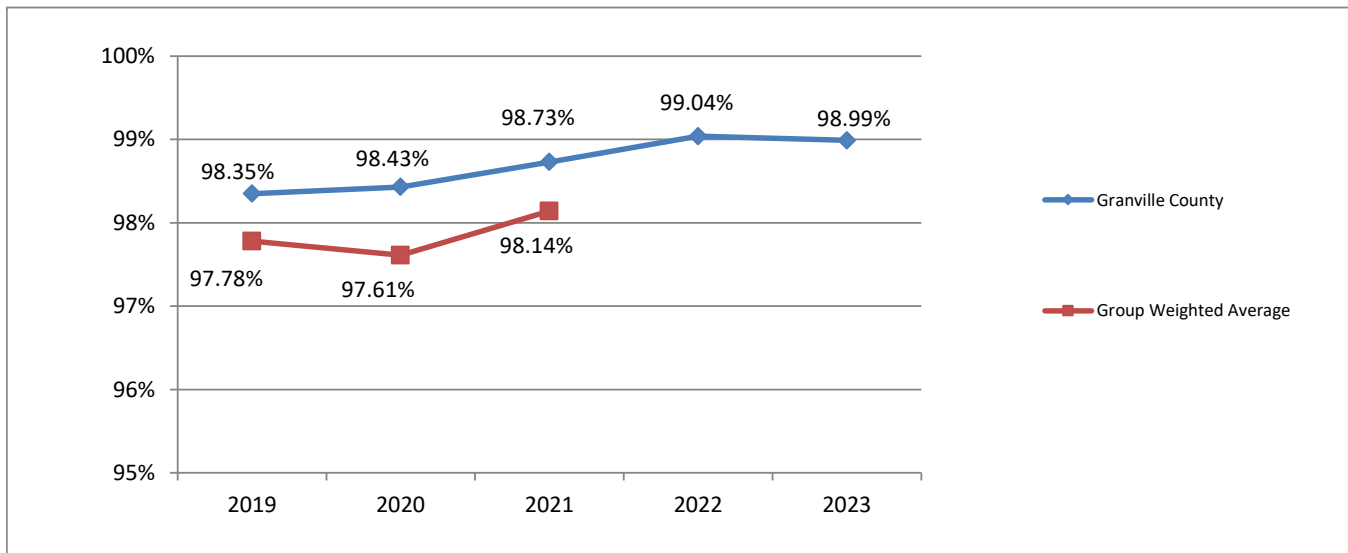
(Note - 2022 & 2023 Group Weighted Average Not Available at Date of Presentation)



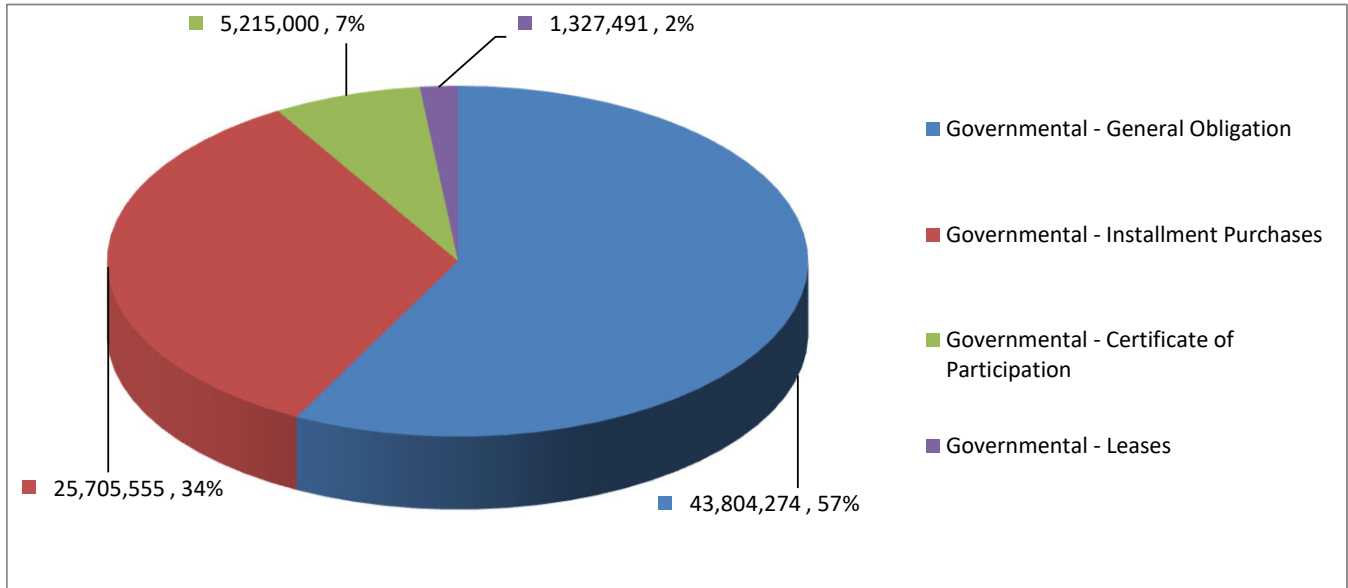
Granville County

Collection Percentages

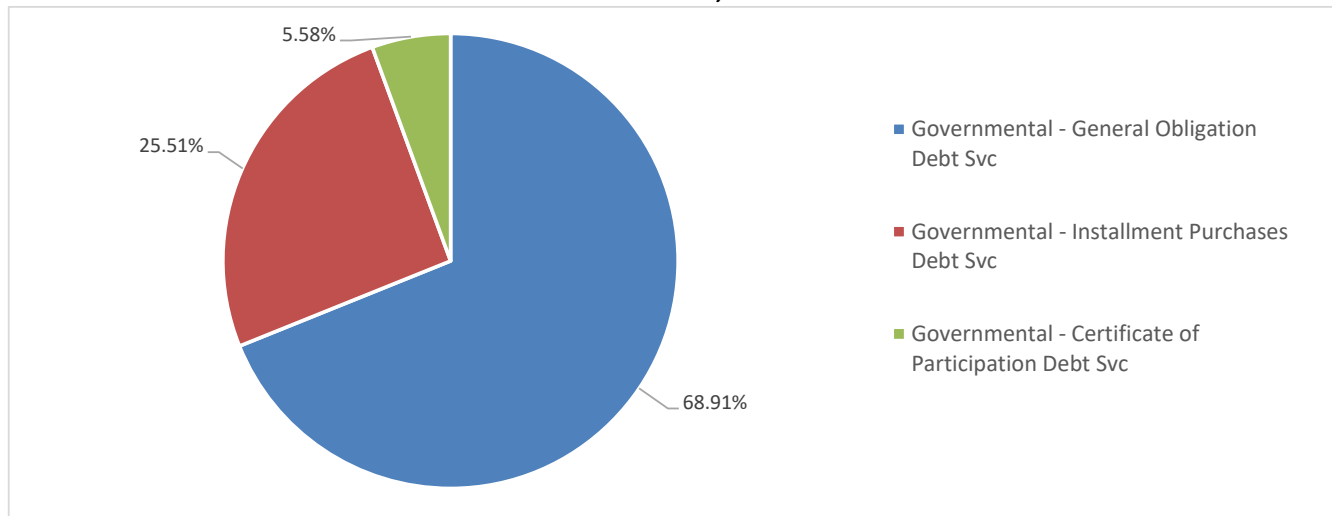
(Note - 2022 & 2023 Group Weighted Average Not Available at Date of Presentation)



Granville County
Debt Analysis (excluding Compensated Absences, Pension Liability & OPEB Liability)
FYE June 30, 2023



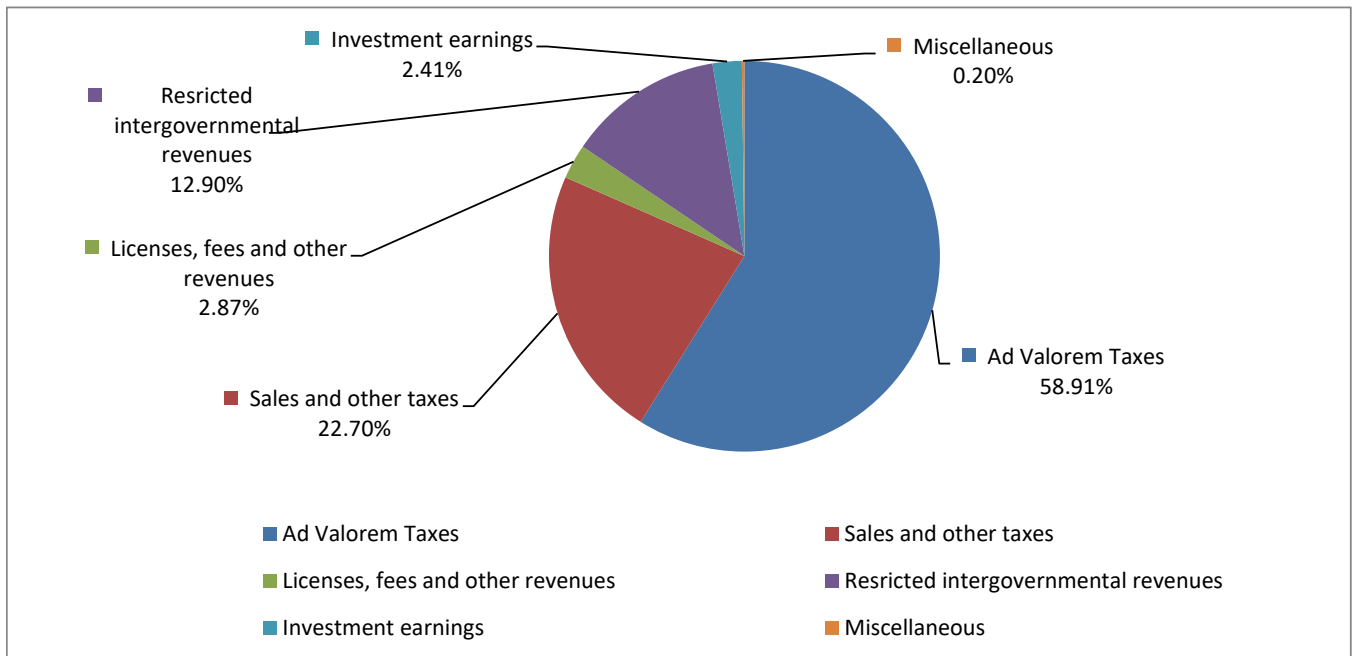
Granville County
General Fund Debt Service Analysis
FYE June 30, 2023



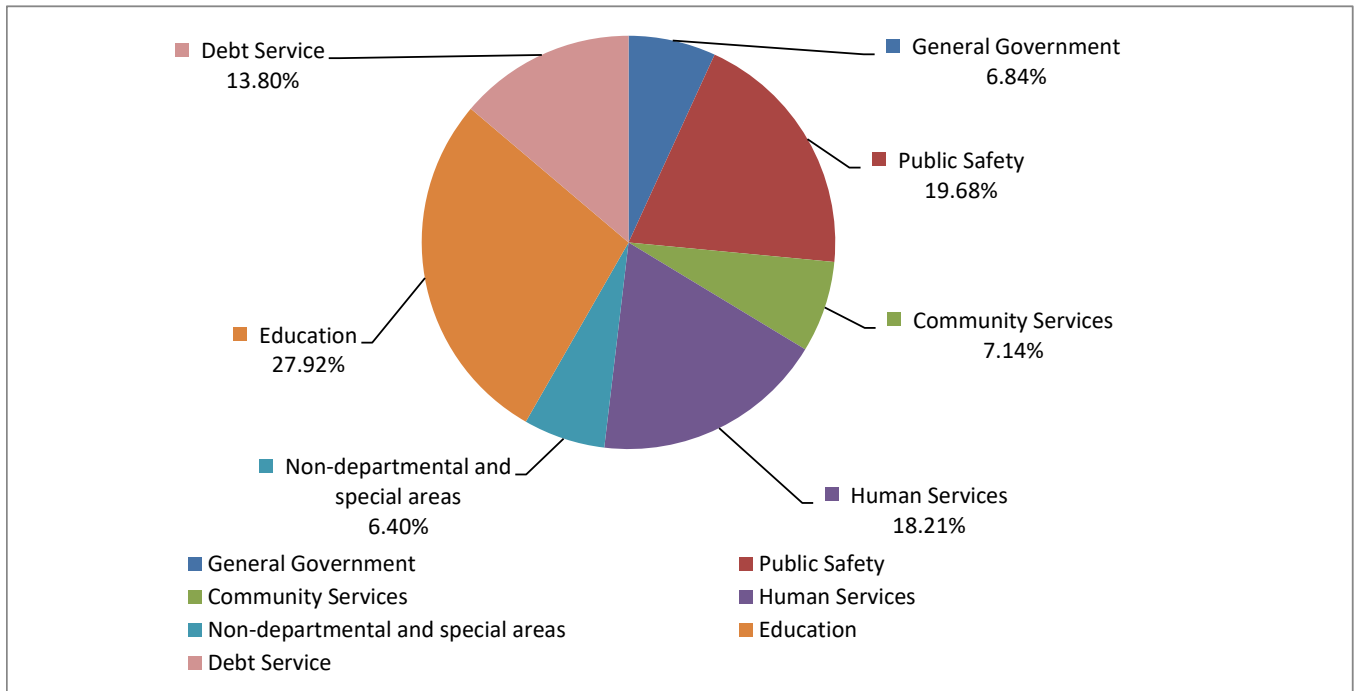
General Fund Debt Service Analysis

	<u>Princ</u>	<u>Int</u>	<u>Total</u>	<u>%</u>
Governmental - General Obligation Debt Svc	\$ 5,802,000	\$ 1,747,452	\$ 7,549,452	68.91%
Governmental - Financing Agreement Debt Svc	-	-	-	0.00%
Governmental - Installment Purchases Debt Svc	1,804,152	991,207	2,795,359	25.51%
Governmental - Certificate of Participation Debt Svc	347,676	263,358	611,034	5.58%
Total All Debt	<u>\$ 7,953,828</u>	<u>\$ 3,002,017</u>	<u>\$ 10,955,845</u>	<u>100.00%</u>

Granville County
Break Down of General Fund Revenue
FYE June 30, 2023



Granville County
Break Down of General Fund Expenditures
FYE June 30, 2023



ADDITIONAL REQUIRED COMMUNICATIONS

Changes to 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 items have to be addressed in your response to the LGC:

The following FPIC's were identified on the LGC's transmittal document that we are required to notify you about:

General Fund	Minimum Threshold	Unit Results	
There was appropriated fund balance for the General Fund in the 2023 budget AND your change in fund balance was negative. Please state if fund balance was used for operations or capital purposes in account 590 on the Unit Data from Audit Worksheet.	Positive Change in Fund Balance	Operations	If the General Fund has more expenditures than revenues because of operational issues and fund balance was appropriated to cover the loss, the continuation of this practice could result in deterioration of a unit's fund balance available.

General Performance Indicators	2023	Unit Results	
What date was the audit report submitted to the LGC? (Note audit reports are due four months after fiscal year end regardless of the contract submission date.)	1/19/2024	Late	As stewards of the public's resources, the governing body is responsible for ensuring that the audited financial statements are available to the public in a timely manner. External groups such as the North Carolina General Assembly, federal and State agencies that provide funding, and other public associations need current financial information about your local government as well.

Granville County

North Carolina

Annual Comprehensive Financial Report

For the Year Ended June 30, 2023



FINANCE DEPARTMENT
STEVE MCNALLY
FINANCE DIRECTOR

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GRANVILLE COUNTY, NORTH CAROLINA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 2023
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County Of Granville, North Carolina

Post Office Box 1286, Oxford, North Carolina 27565

County Administration
(919) 693-5240

January 16, 2024

**To the Board of County Commissioners and
To the Citizens of Granville County, North Carolina**

Maintaining the fiscal strength and stability of county government is perhaps the most important responsibility of the Board of County Commissioners. The Annual Comprehensive Financial Report (ACFR) of Granville County, North Carolina, for the fiscal year ended June 30, 2023, reflects the achievement of that goal. Each year this document is prepared to provide you with details about how the County receives, spends and accounts for its money, as well as key indicators of its financial strength.

The ACFR consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a system of internal controls designed to protect County assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with generally accepted accounting principles (GAAP), and to provide reasonable assurance that the financial statements will be free from material misstatement. Management does not expect that the County's internal controls will prevent or detect all errors and all fraud. A control system, no matter how well designed and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Thompson, Price, Scott, Adams & Co, P.A. The objective of the independent audit is to provide reasonable assurance that the financial statements of Granville County for the fiscal year ended June 30, 2023 are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2023 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Granville County was a part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements involving the administration of federal awards. Information related to the Single Audit, including a schedule of expenditures of federal and state awards, and a schedule of questioned costs is included in the compliance section of this report.

As required by GAAP, the Management Discussion and Analysis (MD&A) is presented in narrative form to introduce the basic financial statements and to provide an overview and analysis of the financial operations for the fiscal year ended June 30, 2021. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A is located immediately following the report of the independent auditor.

Financial Reporting Entity

The financial statements include all funds of Granville County, including all activities controlled by or dependent on the County. Control by, or dependence on the County was determined in accordance with the criteria established by the Governmental Accounting Standards Board (GASB) and included in the GASB's guidance in defining the governmental reporting entity.

The financial reporting entity includes all funds of Granville County, as well as its component units. Component units are legally separate entities for which Granville County is financially accountable.

Proprietary funds are used to account for a government's continuing business-type organizations and activities. The Granville County Board of Alcoholic Beverage Control, Granville Health System (Granville Medical Center), Granville County Tourism Development Authority and South Granville Memorial Gardens are component units of the County and are presented as proprietary funds. Most of the generally accepted accounting principles of proprietary funds are those applicable to similar private businesses.

Profile of Granville County

Granville County is a county nestled between the Virginia State line and the Raleigh-Durham-Chapel Hill metropolitan area. The local economy has shifted from traditional industries such as tobacco production and textiles to a more diverse industrial and service-based economy. This diversity has resulted in lower unemployment figures than some of the surrounding rural counties which have not transitioned as well. Granville County is proud to be home to globally competitive companies like Revlon, Bridgestone Commercial Solutions, N T Techno, Certainteed, Altec, Shalag, and many others. These companies provide unique and interesting employment opportunities and are important contributors to the County's tax base. As a result of the diversity of industries and the outstanding quality of life in our community, Granville County is poised to prosper.

Granville County is also home to numerous State and Federal facilities located in Butner, at the southwestern corner of the County. These facilities provide stable job opportunities and serve to meet State and Federal governmental needs such as mental health, correctional, and medical facilities. Many of the State and Federal employees reside in the County.

Outdoor recreational opportunities abound in Granville County due to the availability of large, sparsely populated areas that provide sportsmen (and sportswomen) excellent hunting, fishing, hiking, and other outdoor opportunities.

Granville County operates under the Commissioner/Manager form of government. Policy-making and legislative authority are vested in a seven-person governing Board of Commissioners (the "Board") elected by district to staggered four-year terms.

The Board is responsible for governing the County by adopting local ordinances, adopting an annual budget, and establishing annual property tax rates. The Board also hires the County Manager and appoints members to various Boards and Commissions. The Board may also call bond referendums, enter into contracts, and establish new programs.

The County Manager is the chief administrative officer of the County and serves at the pleasure of the Board. The major responsibilities of the Manager include the day-to-day supervision of the activities of the County departments, attendance at Board meetings, making recommendations on matters of business, and preparing and recommending the annual budget.

The County provides a full range of services including public safety, social services, health services, emergency medical services, cultural and recreational activities, general administration, and others. In addition to these general government functions, the County also provides solid waste management services. The Board of Commissioners extends financial support to various agencies and groups who are involved in serving our citizens. Among them are the Granville County Board of Education, volunteer fire departments, Vance-Granville Community College, the Kerr-Tar Council of Governments, Granville-Vance District Health Department, and Cardinal Innovations Healthcare Solutions – Five County Community Operations Center.

The annual budget provides the foundation for the County's financial planning and control. The budget is a legally adopted ordinance that is developed with input from citizens, county departments, and various agencies in the County. The Manager uses funding requests from all departments and agencies to develop a proposed budget that is presented to the Board for review.

Factors Affecting Economic Conditions

The unemployment rate has mirrored that of the State and has steadily improved since the recession of the late 2000's. However, the COVID-19 pandemic of 2020 resulted in limitations in business activity and an overall slowdown of the economy, which lead to increased unemployment throughout the State, as well as in Granville County. .However, the unemployment rate for the State, as well as Granville County, has rebounded in FY 2023. As of June, 2023, the County is experiencing an unemployment rate of 2.9%, lower than the state average of 3.3%, according to November 2023 NC Dept. of Commerce data.

The County is a member of the thirteen-county Research Triangle Regional Partnership (RTRP). The County works closely with the RTRP to market the County to business prospects. The marketing is done through articles in national and international trade magazines, newspapers, and special advertising campaigns. The RTRP members work at the trade shows in the United States and Europe. Both the North Carolina Department of Commerce and the RTRP bring prospective clients to the County. The County is marketed as being able to offer most of the amenities of the Research Triangle Park without the high costs, traffic congestion, and other drawbacks of the densely populated areas.

The Research Triangle Park (the Park) contains 6,900 acres of land which has been reserved for research and research- oriented manufacturing. The Park celebrated fifty years of progress in 2009 and it is now home to over 100 private and governmental companies.

The County, in partnership with three of its neighboring counties, is continuing to market the "Triangle North" industrial and business park project. The Granville County site, "Triangle North - Granville", is a 510-acre park focused on life science industries. This project is poised for significant potential growth due to its location relative to the Research Triangle Park.

Vance-Granville Community College is one of the finest industrial training institutions in the State. The public education in the County is strong and has students performing well. The local schools continue to leverage technology opportunities in order to keep students engaged. Students are better prepared for future educational and employment opportunities than ever before.

Short- and Long-Term Financial Planning

Many of the successes of the Board of County Commissioners can be attributed to the long-term planning efforts initiated by the Board. Examples include planning for both building capital and vehicle purchases. This has greatly reduced the dependency on short-term borrowing and has allowed positive fund balances to be carried into years where the needs exceed the annual appropriations. In fact, many mid-sized projects for Granville County have been funded on a pay-as-you go basis because the funds were set aside. The use of management's vehicle replacement schedule has eliminated the need for short term leasing of rolling stock.

Other financial planning efforts include the programming of school debt service and the available revenue streams over a 15-20-year planning horizon. The school planning efforts have served to promote more effective discussions between the Board of Education and the Board of County Commissioners in developing projects to meet the school system's needs.

The Board has further enhanced the overall long-range planning process by approving a five year County-wide strategic plan developed by the County manager and staff. This plan has been implemented and will be reviewed annually.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Granville County Government for its comprehensive annual financial report for the fiscal year ended June 30, 2022. This was the twenty fourth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

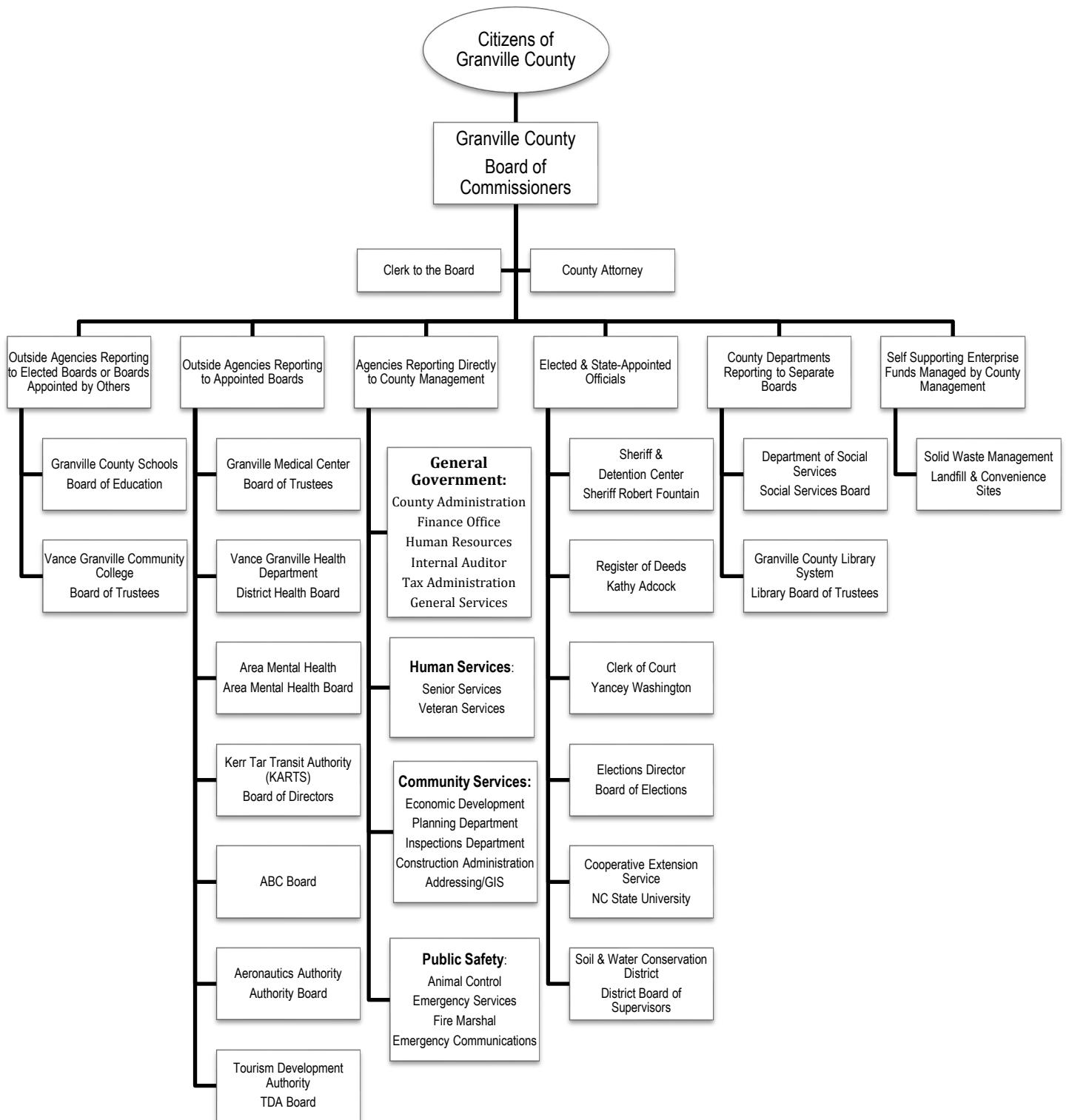
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

We appreciate the assistance and dedication of all employees in carrying out the services and programs approved by the Board of Commissioners. Preparation of this report would not have been possible without the dedicated efforts of the entire Finance Department staff and our independent auditors, Thompson, Price, Scott, Adams & Co, P.A. We also express our appreciation to the members of the Board of County Commissioners for their continued support, guidance, and advice in planning and conducting the financial activities of the County in a responsible and progressive manner. The County's excellent financial status is a tribute to their dedication and genuine concern about the quality of government in Granville County.

Respectfully submitted,

A handwritten signature in dark ink, reading "Steve McNally", is displayed on a light green rectangular background.

Steve McNally
Finance Director



GRANVILLE COUNTY, NORTH CAROLINA
LIST OF PRINCIPAL OFFICIALS
JUNE 30, 2023

**Board of County
Commissioners**

Russ May, Chairperson
Timothy Karan, Vice Chairperson
Zelodis Jay
Rob Williford
Sue Hinman
Tony Cozart
Jimmy Gooch

Debra A. Weary, Clerk to the Board

County Officials

Drew Cummings	County Manager
Korena Weichel	Assistant County Manager
Steve McNally	Finance Director
Jennifer Griffin	Tax Administrator
Kathy M. Taylor	Register of Deeds
Robert Fountain	Sheriff (interim)
M. Scott Phillips	Director of Development Services
Tonya C. Burnette	Elections Director
Jason A. Falls	Director of Environmental Programs
Dana Mustain-Lyles	Director of Social Services
AJ Spiess	Veterans Services Director
Kathy B. May	Director of Senior Services
Will Robinson	Director of Granville County Library System
Charissa Puryear	Director, Cooperative Extension
Angela Miles	Human Resources Director
Harry Mills	Economic Development Director
Raymond Allen	Parks/Grounds Director
Monique Heggie	Internal Auditor
Matt Katz	Animal Management Director
Trent Brummitt	Emergency Communications Director
Gary Bowen	Maintenance Director
Byron Currin	SCS District Administrator
Jason Reavis	Emergency Management Coordinator/Fire Marshal
Angela Allen	Director, Tourism Development Authority
Chris Brame	Network Administrator



Government Finance Officers Association

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**Granville County
North Carolina**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION

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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**

INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Granville County
Oxford, North Carolina

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business--type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Granville County, North Carolina, as of and for the year ended June 30, 2023, and the related notes to the financial statements which collectively comprise Granville County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Granville County, North Carolina as of June 30, 2023, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of both Granville Health System and Granville County ABC Board, which represent 98.997 percent, 97.795 percent, and 99.584 percent of the assets, net position, and revenues, respectively, of the aggregate discretely presented component units as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Granville Health System and Granville County ABC Board, is based solely on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Audit of the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

Members
American Institute of CPAs - N.C. Association of CPAs - AICPA Private Companies Practice Section

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

Auditors' Responsibility for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 12, the Local Government Employees' Retirement System schedules of the County's Proportionate Share of Total Pension Liability and County Contributions, pages 81 and 82, the Register of Deeds' Supplemental Pension Fund Schedule of the County's Proportionate Share of the Net Pension Asset and County Contributions, pages 83 and 84, the Law Enforcement Officers' Special Separation Allowance schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll, pages 85 and 86, and the Other Postemployment Benefits schedules of Changes in the Net OPEB Liability and Related Ratios, page 87, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated January 16, 2024 on our consideration of Granville County internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose the report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Granville 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
January 16, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Granville County, we offer readers of Granville County's financial statements this narrative overview and analysis of the financial activities of Granville County for the fiscal year ended June 30, 2023. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

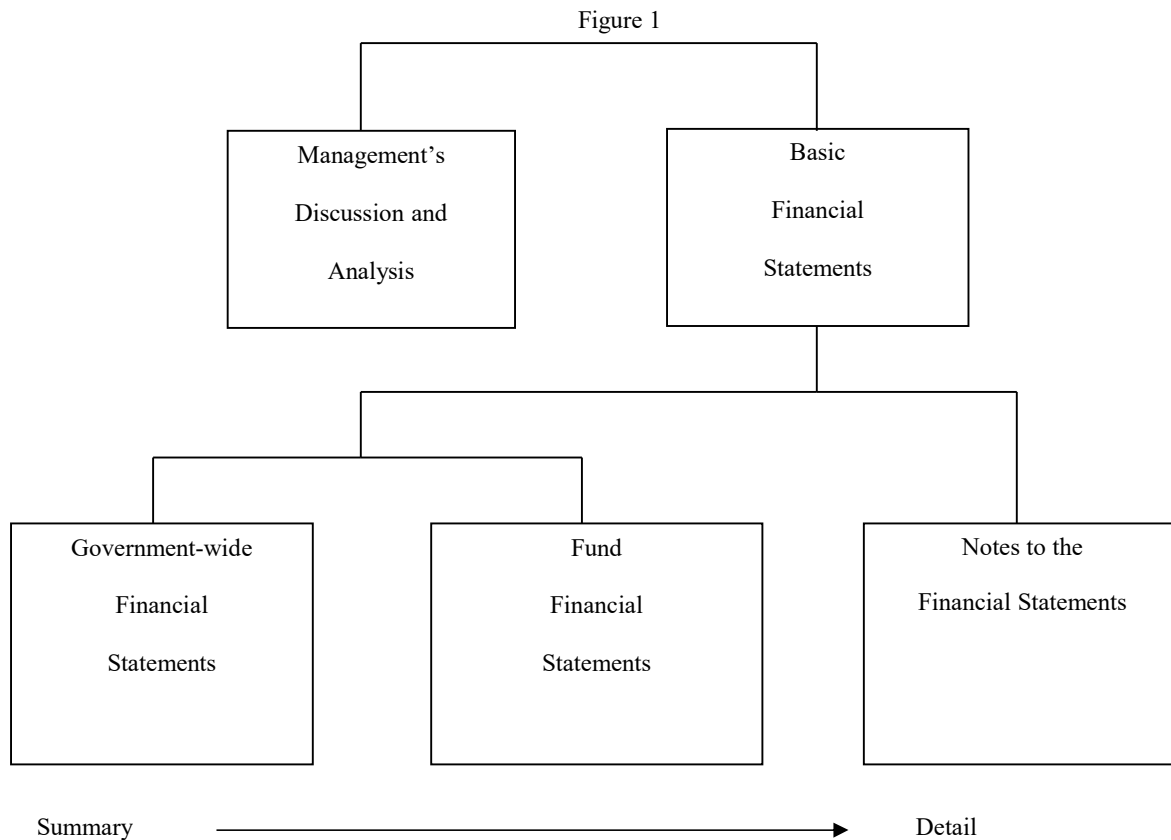
Financial Highlights

- The cash and cash equivalents (unrestricted) of the total primary government on the Statement of Net Position is \$64,002,218 which accounts for 39.69% of total primary government assets.
- The liabilities due in more than one year of \$110,361,082 account for 88.70% of total primary government liabilities.
- At the end of the current fiscal year, Granville County's governmental funds reported combined ending fund balances of \$58,881,595, after a net increase of \$4,993,292. Approximately thirty six percent (37.44%) of this total amount or \$22,043,325 is restricted or non-spendable.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$23,791,078, or 26.84 percent of total general fund expenditures for the fiscal year.
- Granville County's debt service for fiscal year 2023 accounts for 10.59% of the total governmental funds' expenditures for the year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Granville 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 Granville County.

Required Components of Annual Financial Report



Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (Exhibits 3 through 9) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's non-major governmental funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes can also be found in this part of the statements. Following the non-major governmental funds are the Enterprise Funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. After the Enterprise funds are the Custodial Funds. Custodial funds are used to account for assets held by the County as an agent for individuals and local governments. Following the Custodial funds are other schedules. These schedules contain additional information required on property taxes.

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 divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the County's and the discretely presented component units' basic services such as general government, public safety, transportation, economic and physical development, human services, cultural and education. Property taxes, sales taxes, and State and Federal grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide. These activities include water and sewer, and solid waste services offered by Granville County. The final category is the component units. Granville County owns Granville Health System. The County appoints the board of trustees for the Medical Center and has issued debt on its behalf. Although legally separate from the County, the ABC Board is important to the County. The County is financially accountable for the Board by appointing its members and because the Board is required to distribute its profits to the County. The Granville County Tourism Development Authority and South Granville Memorial Gardens are also component units of Granville County.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

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

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

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

Proprietary Funds – Granville County maintains two kinds of proprietary funds. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Granville County uses its enterprise fund to account for its solid waste management function. This fund is the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the functions of the County. Granville County uses Internal Service Funds to account for its County Health Plan. Because this operation benefits predominantly governmental rather than business-type functions, the internal service fund has been included within governmental activities in the government-wide financial statements.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Granville County’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Currently Granville County operates three fiduciary funds, all 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 are in the financial section of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Granville County’s progress in funding its obligation to provide pension and other postemployment benefits to its employees. This information can be found in the Required Supplementary Information section of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. The assets and deferred outflows of Granville County exceeded liabilities and deferred inflows by \$39,112,209 as of June 30, 2023. The County’s net position increased by \$17,489,140 for that same time period. The County also recorded a prior period adjustment which resulted in a net decrease in net position of \$13,188. \$21,986,910 represents resources that are subject to external restrictions how they may be used. These include such items as financing proceeds for school or medical facilities or unexpended grant funds held for current projects. \$56,577,427 reflects the County’s net investment in capital assets. Capital assets are used by the County to provide services to citizens; consequently, these assets are not available for future spending or debt service. Resources needed to repay the debt associated with Capital assets must be provided by other sources. The remaining deficit balance \$(39,452,128) is unrestricted. Because the County carries the debt associated with school facilities, yet does not include those facilities on its books, a negative unrestricted balance is not uncommon while the school related debt is outstanding.

Granville County's Net Position
Figure 2

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 66,485,967	\$ 66,428,541	\$ 7,167,953	\$ 4,599,068	\$ 73,653,920	\$ 71,027,609
Capital assets	77,955,767	77,521,458	9,676,024	5,460,253	87,631,791	82,981,711
Total assets	144,441,734	143,949,999	16,843,977	10,059,321	161,285,711	154,009,320
Total deferred outflows of	11,840,366	10,228,721	157,512	127,374	11,997,878	10,356,095
Long-term liabilities outstanding	108,907,967	114,780,899	10,059,049	9,475,414	118,967,016	124,256,313
Other liabilities	5,274,998	9,175,474	184,426	552,059	5,459,424	9,727,533
Total liabilities	114,182,965	123,956,373	10,243,475	10,027,473	124,426,440	133,983,846
Total deferred inflows of resources	8,338,591	7,289,508	1,406,349	1,455,804	9,744,940	8,745,312
Net position:						
Net investment in capital assets	46,907,740	43,120,085	9,669,687	5,460,693	56,577,427	48,580,778
Restricted	21,986,910	14,785,285	-	-	21,986,910	14,785,285
Unrestricted	(35,134,106)	(34,972,531)	(4,318,022)	(6,757,275)	(39,452,128)	(41,729,806)
Total net position	\$ 33,760,544	\$ 22,932,839	\$ 5,351,665	\$ (1,296,582)	\$ 39,112,209	\$ 21,636,257

Several particular aspects of the County's financial operations influenced the total unrestricted governmental net position:

- Property tax and other intergovernmental taxes increased \$5,184,049 over the previous year, indicative of an improving State economy.
- Repayment of debt obligations

Granville County's Changes in Net Position

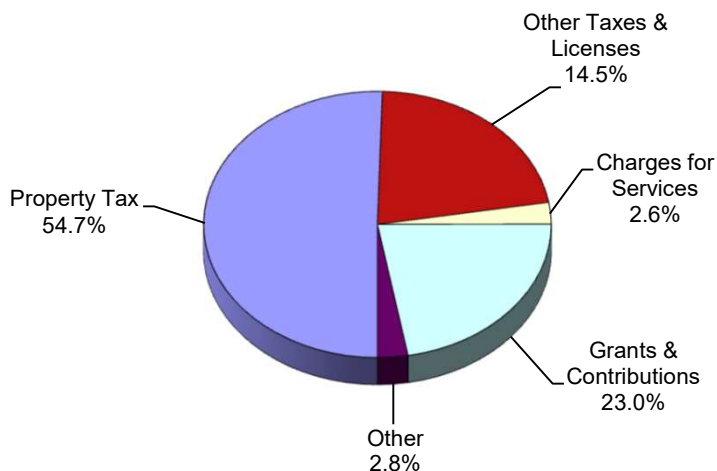
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 2,374,090	\$ 2,628,516	\$ 3,542,265	\$ 3,121,750	\$ 5,916,355	\$ 5,750,266
Operating grants and contributions	19,634,887	10,875,464	-	-	19,634,887	10,875,464
Capital grants and contributions	449,481	847,385	-	-	449,481	847,385
General revenues:						
Property taxes	45,621,457	43,896,725	-	-	45,621,457	43,896,725
Other taxes	19,783,642	16,324,325	-	-	19,783,642	16,324,325
Other	2,552,535	606,338	452,910	405,606	3,005,445	1,011,944
Total revenues	90,416,092	75,178,753	3,995,175	3,527,356	94,411,267	78,706,109
Expenses:						
General government	9,723,242	6,794,962	-	-	9,723,242	6,794,962
Public safety	17,735,126	17,797,042	-	-	17,735,126	17,797,042
Economic and physical development	484,299	490,477	-	-	484,299	490,477
Human services	14,582,269	11,179,594	-	-	14,582,269	11,179,594
Community services	6,123,309	6,670,544	-	-	6,123,309	6,670,544
Education	21,457,409	20,096,041	-	-	21,457,409	20,096,041
Interest on long-term debt	2,777,295	3,082,417	-	-	2,777,295	3,082,417
Landfill	-	-	3,706,773	3,152,584	3,706,773	3,152,584
Other	-	-	332,405	360,368	332,405	360,368
Total expenses	72,882,949	66,111,077	4,039,178	3,512,952	76,922,127	69,624,029
Increase in net position before transfers and special items	17,533,143	9,067,676	(44,003)	14,404	17,489,140	9,082,080
Transfers and special items	(6,692,250)	-	6,692,250	-	-	-
Change in net position	10,840,893	9,067,676	6,648,247	14,404	17,489,140	9,082,080
Net position, beginning	22,932,839	13,055,754	(1,296,582)	729,783	21,636,257	13,785,537
Prior Period Adjustment / Restatement	(13,188)	809,409	-	(2,040,769)	(13,188)	(1,231,360)
Net position, beginning, restated	22,919,651	13,865,163	(1,296,582)	(1,310,986)	21,623,069	12,554,177
Net position, ending	\$ 33,760,544	\$ 22,932,839	\$ 5,351,665	\$ (1,296,582)	\$ 39,112,209	\$ 21,636,257

Governmental activities. Governmental activities increased the County’s net position by \$10,840,893 over the prior year. Key elements of this increase are as follows:

- Sales tax increased \$1.3m from the previous year, indicative of an improving State economy.
- Property tax collections increased by \$1.7 million.
- The County had several ongoing construction projects that resulted in the capitalization (and resulting reduction) of expenses.

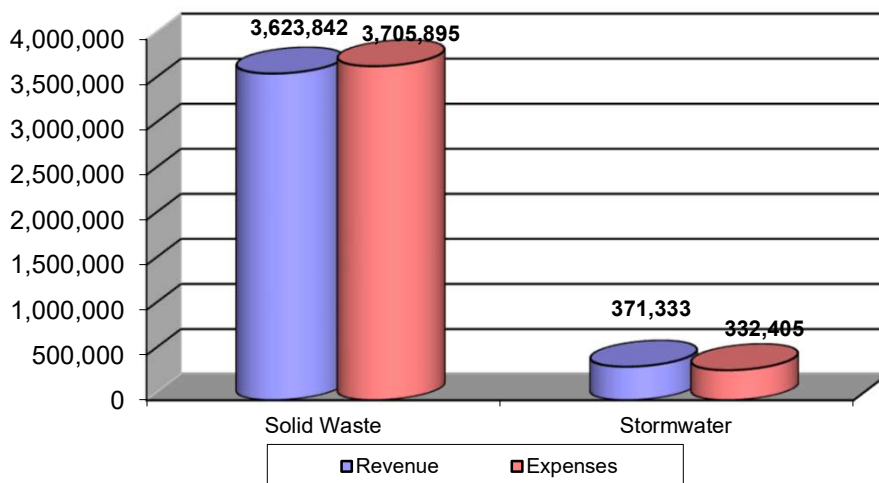
Governmental Activities Revenue Sources For Fiscal Year 2023



Business-type activities. Business-type activities increased Granville County’s net position by \$6,648,247 over the prior year. Key elements of this increase are as follows:

- Landfill operation costs decreased \$71,816 from the previous year.

Fiscal Year 2022-2023 Expenses and Program Revenues Business-type Activities



Financial Analysis of the County's Funds

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

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

The General Fund is the chief operating fund of Granville County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$23,791,078 while total fund balance reached \$49,134,592. The remainder of fund balance, \$25,343,514 is either nonspendable, restricted, committed, or assigned and is not available for general appropriation. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 26.84 percent of total General Fund expenditures, while total fund balance represents 55.43 percent of that same amount.

At June 30, 2023, the governmental funds of Granville County reported a combined fund balance of \$58,881,595 a 9.26 percent increase from last year. This increase is due primarily to the increases in the Non-Major Governmentals Funds.

General Fund Budgetary Highlights: During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments to the General Fund increased revenues and expenditures by \$17,562,140. Additional amendments were also necessary to cover unexpected circumstances that arose during the fiscal year to fund additional projects.

Economic conditions and State legislative changes effecting sales tax distributions in prior fiscal years continue to provide challenges to calculating accurate estimates for sales tax proceeds. The County again took a conservative approach when estimating all fiscal year revenues.

Revenue variances were positive. The most favorable category was Sales Tax and Other Tax revenues, which exceeded budget \$2,902,514, or 19.75%. The County had taken a conservative approach in budgeting Sales Tax as a result of COVID. The Property Tax revenues increased \$1,612,011 as a result of increased collection procedures and discoveries. Restricted Intergovernmental revenue was less than anticipated. In total, General Fund revenues came in higher than the budget by \$4,189,193 or 5.40%.

Proprietary Funds. Granville County's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Solid Waste Fund equaled (\$4,814,343). The total net position for all proprietary funds is a balance of \$5,350,946. The total change in net position for the proprietary funds was an increase of \$6,649,037.

In June 2012, Granville County established the County Health Plan Fund, an Internal Service Fund, to account for premium and claims associated with the County self-funded health insurance plan. Fiscal year 2022-2023 activity resulted in a decrease in net position of \$117,869.

Capital Asset and Debt Administration

Capital Assets. Granville County's capital assets for its governmental and business-type activities as of June 30, 2023 totals \$87,631,791 (net of accumulated depreciation & amortization). These assets include land, buildings, machinery and equipment, park facilities, system improvements, vehicles, and right to use assets.

Major capital asset transactions during the year include:

- Completion of the Stovall Center project
- Completion of the DSS Satellite Office Project

**Granville County's Capital Assets
(net of depreciation)**

Figure 4

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 8,469,559	\$ 8,291,666	\$ 1,020,695	\$ 1,020,695	\$ 9,490,254	\$ 9,312,361
Buildings	45,259,418	45,940,064	222,182	229,989	45,481,600	46,170,053
Improvements	14,406,379	14,808,249	8,341,396	3,592,284	22,747,775	18,400,533
Machinery and Equipment	1,567,317	1,370,557	-	-	1,567,317	1,370,557
Intangible Assets	5,496,000	5,667,750	-	-	5,496,000	5,667,750
Fixtures and Equipment	-	-	84,563	92,405	84,563	92,405
Construction in progress	1,149,903	1,443,172	-	-	1,149,903	1,443,172
Right to use assets, net	1,607,191	1,744,050	7,188	12,544	1,614,379	1,756,594
Total	<u>\$ 77,955,767</u>	<u>\$ 79,265,508</u>	<u>\$ 9,676,024</u>	<u>\$ 4,947,917</u>	<u>\$ 87,631,791</u>	<u>\$ 84,213,425</u>

Additional information on Granville County's capital assets can be found in the notes to the financial statements beginning on page 27 of this report.

Long-term Debt. At the end of fiscal year 2023, Granville County had total bonded debt outstanding of \$40,019,000, all of which is debt backed by the full faith and credit of the County.

Granville County's Outstanding Debt

Figure 5

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds	\$ 40,019,000	\$ 45,821,000	\$ -	\$ -	\$ 40,019,000	\$ 45,821,000
Plus: Premiums on issuance	3,785,274	4,083,953	-	-	3,785,274	4,083,953
Total General Obligation Bonds	43,804,274	49,904,953	-	-	43,804,274	49,904,953
Financing Agreements	-	-	-	-	-	-
Lease liabilities	1,327,491	1,691,893	6,337	12,104	1,333,828	1,703,997
Direct Placement Installment	25,705,555	27,509,698	-	-	25,705,555	27,509,698
Certificates of participation	5,215,000	5,215,000	-	-	5,215,000	5,215,000
Total Debt	<u>\$ 76,052,320</u>	<u>\$ 84,321,544</u>	<u>\$ 6,337</u>	<u>\$ 12,104</u>	<u>\$ 76,058,657</u>	<u>\$ 84,333,648</u>

Granville County's total general obligation debt decreased by \$5,802,000 (12.66 percent) during fiscal year 2022-2023 as a result of payments on the outstanding debt.

Moody's Investors Service, Inc., Standard and Poor's Credit Markets Services and the North Carolina Municipal Council assigned independent underlying ratings to Granville County of Aa2, AA-, and 84 respectively associated with general obligation debts issued in 2010 which upheld ratings issued previously. As a result of the County's FY 2018-2019 limited obligation bond financing, Standard and Poor upgraded the County's general obligation rating to AA.

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to eight percent (8%) of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for Granville County is \$359,506,628, which is significantly more than Granville County's outstanding general obligation debt.

Additional information on Granville County's long-term debt can be found in the notes to the financial statements beginning on page 27 of this report.

Economic Factors and Next Year's Budgets and Rates

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

- According to the June 2023 AccessNC report, the County is experiencing an unemployment rate of 2.9%, lower than the state average of 3.3%.
- Per Capita annual income in Granville County is approximately \$53,112.
- RiceWrap has received a \$312,500 Building Reuse Grant for plant expansion that will create 200 jobs.
- Altec has received a \$500,000 Building Reuse Grant for a plant expansion that will help create 72 jobs.
- Dill Air Control has received a \$287,500 Building Reuse grant for expansion.
- Nugget applied for a \$460,000 CDBG grant that will help create 60 jobs over three years.
- Meel Corp - has received a \$150,000 Building Reuse Grand and OneNC grant for \$50,000 for plant expansion which will create 24 jobs.
- D'Aragan - has received a \$100,000 Building Reuse Grant and OneNC grant for \$50,000 for plant expansion which will create 15 jobs.
- Carolina Coops has received a OneNC grant for expansion that will create 132 jobs

Additional information regarding economic factors is provided in the statistical section of the ACFR.

Budget Highlights for Fiscal Year Ending June 30, 2024

Governmental Activities

The tax base is projected to provide revenues of \$46,094,905 when calculated with the current collection percentage rate. The total projected assessed valuation for the County is \$5,499,510,178.

Budgeted expenditures for fiscal year 2023-2024 in the General Fund reflect an increase from the previous original fiscal year budget of 2.0%. Major drivers for the increase include increased pay (7% to 20%) for Sheriff and Detention employees, across-the-board COLA salary increases and 401 k contribution increases for all other employees, as well as the addition of nine new full time positions.

The fiscal year 2023-2024 budget appropriates \$3,601,376 of available fund balance to balance the General Fund budget. Total revenues, excluding appropriated fund balance, reflect a 1.9% increase from the previous year original budget. Budgeted revenue increases include property tax (up \$1.782 million), sales tax (up \$3.6 million) and increased restricted revenue (Up \$0.422 million).

Business Type Activities

The Storm Water Fund budget for FY 2024 increase \$20,000 (5.8%) due to higher operational costs.

The Solid Waste Fund budget decreased by \$3.2 million due to the absence of the previous year's \$4.0 million landfill cell construction funding, netted against a \$750,000 increase in operating expense in the Landfill fund. The Convenience Site fund budget decreased by \$65,000.

Requests for Information

This report is designed to provide an overview of Granville County's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director, Granville County, 141 Williamsboro Street, Oxford, North Carolina, 27565.

Stephen M. McNally

Stephen M. McNally
Finance Director

BASIC
FINANCIAL STATEMENTS

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Granville County, North Carolina
Statement of Net Position
June 30, 2023

	Primary Government			Discretely Presented Component Units					
	Governmental Activities	Business-type Activities	Total	Granville Health System	Granville County ABC Board	Granville County Tourism Development Authority	South Granville Memorial Gardens	Total Reporting Unit	
ASSETS									
Cash and cash equivalents	\$ 47,761,845	\$ 6,046,478	\$ 53,808,323	\$ 26,937,285	\$ 2,048,186	\$ 530,982	\$ 180,751	\$ 83,505,527	
Taxes receivable (net)	602,570	-	602,570	-	-	-	-	602,570	
Accrued interest receivable on taxes	59,792	-	59,792	-	-	-	-	59,792	
Accounts receivables (net)	5,516,167	255,179	5,771,346	10,831,978	-	-	31,686	16,635,010	
Lease receivable, current	67,354	17,644	84,998	231,675	-	-	-	316,673	
Due from primary governments	-	-	-	-	-	28,845	-	28,845	
Due from related party	-	-	-	927,335	-	-	-	927,335	
Inventories	-	-	-	2,092,252	945,025	-	1,635	3,038,912	
Prepaid items	6,200	-	6,200	674,642	9,769	-	-	690,611	
Internal balances	483,129	(483,129)	-	-	-	-	-	-	
Restricted assets:									
Cash and cash equivalents	10,193,895	-	10,193,895	-	-	-	100,000	10,293,895	
Lease receivable, noncurrent	1,734,465	1,331,781	3,066,246	300,023	-	-	-	3,366,269	
Assets whose use is limited	-	-	-	14,907,602	-	-	-	14,907,602	
Net pension asset	60,550	-	60,550	-	-	-	-	60,550	
Capital assets:									
Land, improvements, and construction in	9,619,462	1,020,695	10,640,157	2,297,907	338,774	-	39,534	13,316,372	
Other capital assets, net of depreciation	66,729,114	8,648,141	75,377,255	29,392,706	1,200,993	-	40,649	106,011,603	
Right to use leased assets, net	1,607,191	7,188	1,614,379	1,034,698	-	-	-	2,649,077	
Total capital assets	77,955,767	9,676,024	87,631,791	32,725,311	1,539,767	-	80,183	121,977,052	
Total assets	144,441,734	16,843,977	161,285,711	89,628,103	4,542,747	559,827	394,255	256,410,643	
DEFERRED OUTFLOWS OF RESOURCES	11,840,366	157,512	11,997,878	10,281,686	198,296	-	-	22,477,860	
LIABILITIES									
Accounts payable and accrued expenses	2,090,986	184,426	2,275,412	7,919,685	905,306	1,985	2,073	11,104,461	
Accrued interest payable	556,952	-	556,952	-	-	-	-	556,952	
Estimated third party payor settlements, Provider Relief Funds	-	-	-	2,113,187	-	-	-	2,113,187	
Due to component units	274,536	-	274,536	-	-	-	-	274,536	
Unearned grant revenues	2,352,524	-	2,352,524	9,994,139	-	-	-	12,346,663	
Long-term liabilities:									
Due within one year:									
Bonds payable	5,945,679	-	5,945,679	-	-	-	-	5,945,679	
Notes and COPS payable	-	-	-	832,962	-	-	-	832,962	
Lease Liabilities, SBITA, & Installment Purchases	2,263,430	5,811	2,269,241	341,367	-	-	-	2,610,608	
Compensated absences	383,299	7,715	391,014	-	-	-	-	391,014	
Due in more than one year:									
Bonds payable	37,858,595	-	37,858,595	-	-	-	-	37,858,595	
Notes and COPS payable	5,215,000	-	5,215,000	16,283,431	-	-	-	21,498,431	
Lease Liabilities, SBITA, & Installment Purchases	24,927,997	526	24,928,523	725,592	-	-	-	25,654,115	
Accrued landfill closure and postclosure costs	-	9,620,696	9,620,696	-	-	-	-	9,620,696	
Compensated absences payable	1,149,896	23,145	1,173,041	2,871,158	-	-	-	4,044,199	
Total OPEB Liability	17,219,960	230,344	17,450,304	-	-	-	-	17,450,304	
Total pension liability - LGERS	11,289,185	170,812	11,459,997	19,211,319	177,705	-	-	30,849,021	
Total pension liability - LEOSSA	2,654,926	-	2,654,926	-	455,851	-	-	3,110,777	
Total long-term liabilities	108,907,967	10,059,049	118,967,016	40,265,829	633,556	-	-	159,866,401	
Total liabilities	114,182,965	10,243,475	124,426,440	60,292,840	1,538,862	1,985	2,073	186,262,200	

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

Granville County, North Carolina
Statement of Net Position
June 30, 2023

	Primary Government			Discretely Presented Component Units				Total Reporting Unit
	Governmental Activities	Business-type Activities	Total	Granville Health System	Granville County ABC Board	Granville County Tourism Development Authority	South Granville Memorial Gardens	
DEFERRED INFLOWS OF RESOURCES	8,338,591	1,406,349	9,744,940	631,270	80,164	-	600	712,034
NET POSITION								
Net investment in capital assets	46,907,740	9,669,687	56,577,427	14,541,959	1,539,767	-	80,183	72,739,336
Restricted for:								
Stabilization by State Statute	6,210,550	-	6,210,550	-	-	28,845	31,686	6,271,081
General Government	5,300,775	-	5,300,775	-	-	-	-	5,300,775
Register of Deeds	112,665	-	112,665	-	-	-	-	112,665
Human Services	1,644,513	-	1,644,513	654,137	-	-	-	2,298,650
Education	6,238,225	-	6,238,225	-	-	-	-	6,238,225
Community Services	989,344	-	989,344	-	-	-	-	989,344
Public Safety	1,490,838	-	1,490,838	-	-	-	-	1,490,838
Working Capital	-	-	-	-	197,797	-	-	197,797
Cemetery Perpetual Care and Maintenance	-	-	-	-	-	-	100,000	100,000
Tourism Related Capital Development	-	-	-	-	-	341,031	-	341,031
Unrestricted (deficit)	(35,134,106)	(4,318,022)	(39,452,128)	23,789,583	1,384,453	187,966	179,713	(13,910,413)
Total net position	\$ 33,760,544	\$ 5,351,665	\$ 39,112,209	\$ 38,985,679	\$ 3,122,017	\$ 557,842	\$ 391,582	\$ 82,169,329

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

Granville County, North Carolina
Statement of Activities
For the Year Ended June 30, 2023

Program Revenues					Net (Expense) Revenue and Changes in Net Position							
					Primary Government		Component Units					
									Granville County Tourism Development Authority	South Granville Memorial Gardens		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Granville Health System	Granville County ABC Board	Granville County Tourism Development Authority	South Granville Memorial Gardens	Total Reporting Unit
Primary government:												
Governmental Activities:												
General government	\$ 9,723,242	\$ 487,211	\$ 9,387,820	\$ -	\$ 151,789	\$ -	\$ 151,789	\$ -	\$ -	\$ -	\$ -	\$ 151,789
Public safety	17,735,126	1,297,289	1,846,292	-	(14,591,545)	-	(14,591,545)	-	-	-	-	(14,591,545)
Economic and physical development	484,299	10,703	23,232	-	(450,364)	-	(450,364)	-	-	-	-	(450,364)
Human services	14,582,269	19,265	7,545,133	-	(7,017,871)	-	(7,017,871)	-	-	-	-	(7,017,871)
Community services	6,123,309	559,622	703,722	-	(4,859,965)	-	(4,859,965)	-	-	-	-	(4,859,965)
Education	21,457,409	-	128,688	449,481	(20,879,240)	-	(20,879,240)	-	-	-	-	(20,879,240)
Interest on long-term debt	2,777,295	-	-	-	(2,777,295)	-	(2,777,295)	-	-	-	-	(2,777,295)
Total governmental activities	72,882,949	2,374,090	19,634,887	449,481	(50,424,491)	-	(50,424,491)	-	-	-	-	(50,424,491)
Business-type activities:												
Solid Waste	3,706,773	3,268,651	-	-	-	(438,122)	(438,122)	-	-	-	-	(438,122)
Stormwater	332,405	273,614	-	-	-	(58,791)	(58,791)	-	-	-	-	(58,791)
Total business-type activities	4,039,178	3,542,265	-	-	-	(496,913)	(496,913)	-	-	-	-	(496,913)
Total primary government	\$ 76,922,127	\$ 5,916,355	\$ 19,634,887	\$ 449,481	(50,424,491)	(496,913)	(50,921,404)	-	-	-	-	(50,921,404)
Component Units:												
Granville Health System	\$ 88,919,609	\$ 87,643,552	\$ 3,417,585	\$ -	-	-	-	2,141,528	-	-	-	2,141,528
Granville County ABC Board	6,325,799	6,656,251	-	-	-	-	-	-	330,452	-	-	330,452
Granville County Tourism Development Authority	270,438	-	-	-	-	-	-	-	-	(270,438)	-	(270,438)
South Granville Memorial Gardens	66,045	80,519	-	-	-	-	-	-	-	-	14,474	14,474
Total component units	\$ 95,581,891	\$ 94,380,322	\$ 3,417,585	\$ -	-	-	-	2,141,528	330,452	(270,438)	14,474	2,216,016
General revenues:												
Taxes:												
Property taxes, levied for general purpose					45,621,457	-	45,621,457	-	-	-	-	45,621,457
Local option sales tax					12,860,966	-	12,860,966	-	-	-	-	12,860,966
Other taxes												
Medicaid hold harmless					3,816,655	-	3,816,655	-	-	-	-	3,816,655
Fire Protection and Rescue Services Tax					2,084,791	-	2,084,791	-	-	-	-	2,084,791
Various other taxes					1,021,230	-	1,021,230	-	-	320,983	-	1,342,213
Investment earnings, unrestricted					2,150,136	32,295	2,182,431	65,662	23,817	-	3,938	2,275,848
Gain on Disposal of assets					-	-	-	-	-	2,809	-	2,809
Miscellaneous, unrestricted					402,399	420,615	823,014	-	-	-	-	823,014
Transfers					(6,692,250)	6,692,250	-	-	-	-	-	-
Total general revenues, special items, and transfers					61,265,384	7,145,160	68,410,544	65,662	23,817	323,792	3,938	68,827,753
Change in net position					10,840,893	6,648,247	17,489,140	2,207,190	354,269	53,354	18,412	20,122,365
Net position-beginning					22,932,839	(1,296,582)	21,636,257	36,778,489	2,767,748	504,488	373,170	62,060,152
Prior Period Adjustment (see Note IX)					(13,188)	-	(13,188)	-	-	-	-	(13,188)
Net position-beginning, restated					22,919,651	(1,296,582)	21,623,069	36,778,489	2,767,748	504,488	373,170	62,046,964
Net position-ending					\$ 33,760,544	\$ 5,351,665	\$ 39,112,209	\$ 38,985,679	\$ 3,122,017	\$ 557,842	\$ 391,582	\$ 82,169,329

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

Granville County, North Carolina
Balance Sheet
Governmental Funds
June 30, 2023

	Major		Non-Major	
	General Fund	ARPA Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 37,884,428	\$ -	\$ 9,192,477	\$ 47,076,905
Restricted cash	7,118,724	2,582,475	492,696	10,193,895
Taxes Receivable - net	602,570	-	-	602,570
Accounts Receivable - net	5,438,275	-	77,892	5,516,167
Lease Receivable	1,801,819	-	-	1,801,819
Due from other funds	713,535	-	-	713,535
Prepaid items	6,200	-	-	6,200
Total assets	<u>\$ 53,565,551</u>	<u>\$ 2,582,475</u>	<u>\$ 9,763,065</u>	<u>\$ 65,911,091</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND				
Liabilities:				
Accounts payable and accrued liabilities	\$ 1,695,010	\$ -	\$ 16,326	\$ 1,711,336
Due to other funds	-	-	229,687	229,687
Due to component unit	274,536	-	-	274,536
Unearned grant revenues	-	2,352,524	-	2,352,524
Total liabilities	<u>1,969,546</u>	<u>2,352,524</u>	<u>246,013</u>	<u>4,568,083</u>
Deferred inflows of resources	<u>2,461,413</u>	<u>-</u>	<u>-</u>	<u>2,461,413</u>
Fund balances:				
Non-Spendable:				
Prepaid assets	6,200	-	-	6,200
Leases	50,215	-	-	50,215
Restricted:				
Stabilization by State statute	6,151,810	-	58,740	6,210,550
General Government	-	-	5,300,775	5,300,775
Register of Deeds	112,665	-	-	112,665
Human Services	1,564,676	-	79,837	1,644,513
Education	4,410,356	-	1,827,869	6,238,225
Community Services	-	229,951	759,393	989,344
Public Safety	-	-	1,490,838	1,490,838
Committed:				
Tax Revaluation	620,272	-	-	620,272
Public Safety	410,755	-	-	410,755
Assigned:				
Subsequent year's expenditures	3,601,376	-	-	3,601,376
Public Safety	1,500,000	-	-	1,500,000
Human Services	3,115,189	-	-	3,115,189
Community Services	2,200,000	-	-	2,200,000
Economic and Physical Development	1,600,000	-	-	1,600,000
Unassigned:	<u>23,791,078</u>	<u>-</u>	<u>(400)</u>	<u>23,790,678</u>
Total fund balances	<u>49,134,592</u>	<u>229,951</u>	<u>9,517,052</u>	<u>58,881,595</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 53,565,551</u>	<u>\$ 2,582,475</u>	<u>\$ 9,763,065</u>	<u>\$ 65,911,091</u>

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

Granville County, North Carolina
Reconciliation of the Governmental Funds Balance Sheet To
The Statement of Net Position
Governmental Fund
June 30, 2023

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

Total Fund Balance - Governmental Funds	\$ 58,881,595
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds (total capital assets on government-wide statement in governmental activities column)	76,348,576
Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds (total right to use leased assets on government-wide statement in governmental activities column)	1,607,191
Net pension asset	60,550
Contributions to pension and OPEB plans and benefit payments and administration costs in the current fiscal year are deferred outflows of resources on the Statement of Net Position	2,640,164
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds	59,792
Deferred charges related to advance refunding bond issued – included on government-wide statement of net position but are not current financial resources.	387,132
Deferred inflows of resources for taxes and special assessments receivable	602,570
Internal service fund is used by management to charge insurance costs to individual funds; the assets and liabilities of the internal service fund are included in governmental activities in the statement of net position	305,290
Consolidation adjustment for internal balances between the internal service fund and the governmental funds	(719)
Pension and OPEB related deferrals	2,333,322
Long-term liabilities, including bonds payable, accrued interest, pension and other post employment benefits, and compensated absences are not due and payable in the current period and therefore are not reported in the fund statements.	(109,464,919)
Net position of governmental activities	<u>\$ 33,760,544</u>

Granville County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2023

	Major		Non-Major	Total
	General Fund	ARPA Fund	Other Governmental Funds	Governmental Funds
REVENUES				
Ad valorem taxes	\$ 45,670,615	\$ -	\$ -	\$ 45,670,615
Sales and other taxes	17,597,514	-	91,770	17,689,284
Licenses, fees and other revenues	2,225,792	-	10,703	2,236,495
Restricted intergovernmental revenues	10,000,294	9,387,820	3,178,314	22,566,428
Investment earnings	1,871,725	220,687	57,724	2,150,136
Miscellaneous	157,294	-	3,484	160,778
Total revenues	<u>77,523,234</u>	<u>9,608,507</u>	<u>3,341,995</u>	<u>90,473,736</u>
EXPENDITURES				
Current:				
General government	5,253,272	-	819	5,254,091
Public safety	15,128,591	-	1,529,015	16,657,606
Community Services	5,490,383	-	25,010	5,515,393
Human Services	13,999,410	-	177,343	14,176,753
Non-Departmental & Special Areas	4,919,928	-	-	4,919,928
Capital Outlay	-	-	-	-
Intergovernmental:				
Education	21,457,409	-	416,519	21,873,928
Debt service:				
Principal	7,606,143	-	-	7,606,143
Interest	3,001,939	-	-	3,001,939
Total expenditures	<u>76,857,075</u>	<u>-</u>	<u>2,148,706</u>	<u>79,005,781</u>
Revenues over expenditures	<u>666,159</u>	<u>9,608,507</u>	<u>1,193,289</u>	<u>11,467,955</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	9,387,820	-	5,100,000	14,487,820
Transfers to other funds	(11,792,250)	(9,387,820)	-	(21,180,070)
Subscription based IT liabilities issued	217,587	-	-	217,587
Total other financing sources and uses	<u>(2,186,843)</u>	<u>(9,387,820)</u>	<u>5,100,000</u>	<u>(6,474,663)</u>
Net change in fund balance	(1,520,684)	220,687	6,293,289	4,993,292
Fund balances, beginning, as previously reported	50,668,464	9,264	3,223,763	53,901,491
Prior period adjustment (see Note IX)	(13,188)	-	-	(13,188)
Fund balances, beginning, as restated	<u>50,655,276</u>	<u>9,264</u>	<u>3,223,763</u>	<u>53,888,303</u>
Fund balances, ending	<u>\$ 49,134,592</u>	<u>\$ 229,951</u>	<u>\$ 9,517,052</u>	<u>\$ 58,881,595</u>

Granville County, North Carolina
Reconciliation of the Statement of Revenues, Expenditures,
And Changes In Fund Balance of Governmental Funds
To The Statement of Activities
For the Year Ended June 30, 2023

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

Net changes in fund balances - total governmental funds	\$ 4,993,292
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(1,172,882)
Governmental funds report right to use leased assets as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated lease term and reported as amortization expense. This is the amount by which right to use leased assets exceeded amortization in the current period.	(123,296)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	(49,158)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	8,167,771
Contributions to pension and OPEB plans and benefit payments and administration costs in the current fiscal year are deferred outflows of resources on the Statement of Net Position	2,640,164
Internal service funds are used by management to charge the costs of health insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities	(117,079)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(3,497,919)
Total changes in net position of governmental activities	<u>\$ 10,840,893</u>

Granville County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended June 30, 2023

	General Fund			Variance With Final Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Ad valorem taxes	\$ 44,313,280	\$ 44,313,280	\$ 45,670,615	\$ 1,357,335
Sales and other taxes	14,695,000	14,695,000	17,597,514	2,902,514
Licenses, fees and other revenues	2,343,705	2,602,557	2,225,792	(376,765)
Restricted intergovernmental revenues	11,750,253	11,548,204	10,000,294	(1,547,910)
Investment earnings	30,000	30,000	1,871,725	1,841,725
Miscellaneous	145,000	145,000	157,294	12,294
Total revenues	<u>73,277,238</u>	<u>73,334,041</u>	<u>77,523,234</u>	<u>4,189,193</u>
Expenditures				
Current:				
General government	5,563,935	5,808,714	5,253,272	555,442
Public safety	15,848,431	16,770,955	15,128,591	1,642,364
Community services	6,104,336	7,483,865	5,490,383	1,993,482
Human services	16,699,861	16,961,948	13,999,410	2,962,538
Non-departmental and special areas	5,048,320	5,734,354	4,919,928	814,426
Education	20,967,783	21,547,783	21,457,409	90,374
Contingency	540,000	233,637	-	233,637
Debt Service	10,955,848	10,955,848	10,608,082	347,766
Total expenditures	<u>81,728,514</u>	<u>85,497,104</u>	<u>76,857,075</u>	<u>8,640,029</u>
Revenues over (under) expenditures	<u>(8,451,276)</u>	<u>(12,163,063)</u>	<u>666,159</u>	<u>12,829,222</u>
Other financing sources (uses):				
Transfers from other funds	5,000,000	10,000,000	9,387,820	(612,180)
Transfers to other funds	(15,000)	(13,808,550)	(11,792,250)	2,016,300
Subscription based IT liabilities issued	-	251,729	217,587	(34,142)
Appropriated Fund Balance	3,466,276	15,719,884	-	(15,719,884)
Total other financing sources (uses)	<u>8,451,276</u>	<u>12,163,063</u>	<u>(2,186,843)</u>	<u>(14,349,906)</u>
Revenues and Other Financing Sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>(1,520,684)</u>	<u>\$ (1,520,684)</u>
Fund balances:				
Beginning of year, July 1			50,668,464	
Prior Period Adjustment (see Note IX)			<u>(13,188)</u>	
End of year, June 30			<u>\$ 49,134,592</u>	

Granville County, North Carolina
Statement of Net Position
Proprietary Funds
June 30, 2023

	Enterprise Funds			Internal Service Fund
	Major	Non-Major		Non-Major Fund
	Solid Waste Management	Stormwater Fund	Total	County Health Plan Funds
ASSETS				
Current assets:				
Cash and investments	\$ 5,544,444	\$ 502,034	\$ 6,046,478	\$ 684,940
Accounts receivable (net)	235,173	20,006	255,179	-
Lease receivable, current	17,644	-	17,644	-
Total current assets	5,797,261	522,040	6,319,301	684,940
Noncurrent assets:				
Lease receivable	1,331,781	-	1,331,781	-
Capital assets:				
Land, improvements and construction in progress	1,020,695	-	1,020,695	-
Other capital assets, net of depreciation	8,648,141	-	8,648,141	-
Right to use assets, net of amortization	7,188	-	7,188	-
Total capital assets	9,676,024	-	9,676,024	-
Total noncurrent assets	11,007,805	-	11,007,805	-
Total assets	16,805,066	522,040	17,327,106	684,940
DEFERRED OUTFLOWS OF RESOURCES	157,512	-	157,512	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION				
Current liabilities:				
Accounts Payable	153,672	26,438	180,110	379,650
Accrued Salaries and Benefits	4,316	-	4,316	-
Due to Other Funds	483,848	-	483,848	-
Compensated absences payable	7,715	-	7,715	-
Current portion of long-term debt	5,811	-	5,811	-
Total current liabilities	655,362	26,438	681,800	379,650
Noncurrent liabilities:				
Long-term debt	526	-	526	-
Total pension liability	170,812	-	170,812	-
Accrued landfill closure and postclosure care costs	7,180,695	-	7,180,695	-
Accrued landfill closure and postclosure care costs - Corrective Action	2,440,001	-	2,440,001	-
Total OPEB Liability	230,344	-	230,344	-
Compensated absences payable	23,145	-	23,145	-
Total noncurrent liabilities	10,045,523	-	10,045,523	-
Total liabilities	10,700,885	26,438	10,727,323	379,650
DEFERRED INFLOWS OF RESOURCES	1,406,349	-	1,406,349	-
NET POSITION				
Net investment in capital assets	9,669,687	-	9,669,687	-
Unrestricted	(4,814,343)	495,602	(4,318,741)	305,290
Total net position	\$ 4,855,344	\$ 495,602	5,350,946	\$ 305,290
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			719	
Net position of business-type activities			\$ 5,351,665	

Granville County, North Carolina
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2023

	Enterprise Funds			Internal Service
	Major	Non-Major		Non-major Fund
	Solid			County
	Waste	Stormwater		Health Plan
	Management	Fund	Total	Fund
Operating Revenues:				
Restricted intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Charge for services	3,268,651	273,614	3,542,265	3,567,032
Miscellaneous	322,896	97,719	420,615	-
Total operating revenues	<u>3,591,547</u>	<u>371,333</u>	<u>3,962,880</u>	<u>3,567,032</u>
Operating Expenses:				
Landfill closure and postclosure	600,485	-	600,485	-
Solid waste operations	(4,113,376)	-	(4,113,376)	-
Landfill operations	7,071,097	-	7,071,097	-
Stormwater operations	-	332,405	332,405	-
Depreciation and Amortization	147,689	-	147,689	-
Health insurance administration	-	-	-	3,684,901
Total operating expenses	<u>3,705,895</u>	<u>332,405</u>	<u>4,038,300</u>	<u>3,684,901</u>
Operating income (loss)	<u>(114,348)</u>	<u>38,928</u>	<u>(75,420)</u>	<u>(117,869)</u>
Nonoperating Revenues (Expenses)				
Interest and fees	(88)	-	(88)	-
Interest earned on investments	32,295	-	32,295	-
Total Nonoperating Revenues(Expenses)	<u>32,207</u>	<u>-</u>	<u>32,207</u>	<u>-</u>
Income (loss) before contributions and transfers	(82,141)	38,928	(43,213)	(117,869)
Capital contributions	-	-	-	-
Transfers from other funds	<u>6,692,250</u>	<u>-</u>	<u>6,692,250</u>	<u>-</u>
Change in net position	6,610,109	38,928	6,649,037	(117,869)
Net Position, beginning	<u>(1,754,765)</u>	<u>456,674</u>	<u>(1,298,091)</u>	<u>423,159</u>
Prior Period Adjustment (see Note IX)	-	-	-	-
Net position, beginning, as restated	<u>(1,754,765)</u>	<u>456,674</u>	<u>(1,298,091)</u>	<u>423,159</u>
Net Position, ending	<u>\$ 4,855,344</u>	<u>\$ 495,602</u>	<u>5,350,946</u>	<u>\$ 305,290</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			<u>(790)</u>	
Change in net position of business-type activities			<u>\$ 6,648,247</u>	

Granville County, North Carolina
Statement of Cash Flows
Proprietary Funds
For The Year Ended June 30, 2023

	Major Fund Enterprise Fund	Non-Major Fund Enterprise Fund	Totals June 30, 2023	Non-Major Fund Internal Service Fund County Health Plan Fund
	Solid Waste Management	Stormwater Fund		
Cash flows from operating activities:				
Cash received from customers	\$ 3,626,227	\$ 371,423	\$ 3,997,649	\$ 3,567,032
Cash paid for goods and services	(3,035,082)	(331,298)	(3,366,380)	(3,668,639)
Cash paid to employees for services	(341,006)	-	(341,006)	-
Net cash provided (used) by operating activities	250,139	40,125	290,264	(101,607)
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets	(4,350,916)	-	(4,350,916)	-
Payments on leases	(5,767)	-	(5,767)	-
Interest paid	(88)	-	(88)	-
Net cash provided by capital and related financing activities	(4,356,771)	-	(4,356,771)	-
Cash flows from noncapital financing activities				
Transfer-in	6,692,250	-	6,692,250	-
Net cash provided (used) by noncapital financial activities	6,692,250	-	6,692,250	-
Cash flows from investing activities:				
Interest on investments	32,296	-	32,296	-
Net cash flows from investing activities	32,296	-	32,296	-
Net increase (decrease) in cash and cash equivalents	2,617,914	40,125	2,658,039	(101,607)
Cash and cash equivalents, July 1	2,926,530	461,909	3,388,439	786,547
Cash and cash equivalents, June 30	\$ 5,544,444	\$ 502,034	\$ 6,046,478	\$ 684,940

Granville County, North Carolina
Statement of Cash Flows
Proprietary Funds
For The Year Ended June 30, 2023

	Major Fund	Non-Major Fund		Non-Major Fund
	Enterprise	Enterprise		Internal
	Fund	Fund		Service Fund
	Solid		Totals	County
	Waste	Stormwater	June 30,	Health Plan
	Management	Fund	2023	Fund
Operating income (loss)	\$ (114,348)	\$ 38,928	\$ (75,420)	\$ (117,869)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization	147,689	-	147,689	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	58,530	90	58,619	-
(Increase) decrease in lease receivable	17,200	-	17,200	-
(Increase) Decrease in deferred inflows of resources - pensions	(44,315)	-	(44,315)	-
(Increase) Decrease in deferred inflows of resources - OPEB	14,177	-	14,177	-
Increase (decrease) in accounts payable and accrued liabilities	(362,530)	1,107	(361,423)	16,262
Increase (decrease) in accrued salaries	(6,211)	-	(6,211)	-
Increase (decrease) in deferred outflows of resources-pensions	(61,047)	-	(61,047)	-
Increase (decrease) in deferred outflows of resources-OPEB	52,642	-	52,642	-
Increase (decrease) in deferred outflows - leases	(41,050)	-	(41,050)	-
Increase (decrease) in total OPEB liability	(77,988)	-	(77,988)	-
Increase (decrease) in total pension liability	127,578	-	127,578	-
Increase (decrease) in compensated absences payable	3,705	-	3,705	-
Increase (decrease) in landfill closure and postclosure costs	536,107	-	536,107	-
Total adjustments	364,487	1,197	365,683	16,262
Net cash provided (used) by operating activities	\$ 250,139	\$ 40,125	\$ 290,263	\$ (101,607)

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

Granville County, North Carolina
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2023

	Custodial Funds
ASSETS	
Cash and investments	\$ 133,717
Taxes receivable for other governments, net	73,323
Total Assets	<u>\$ 207,040</u>
LIABILITIES	
Accounts payable	\$ -
Due to other governments	-
Total liabilities	<u>-</u>
NET POSITION	
Restricted for:	207,040
Individuals, organizations, and other governments	<u>\$ 207,040</u>
Total fiduciary net position	

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

Granville County, North Carolina
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2023

	Custodial Funds
ADDITIONS	
Ad valorem taxes for other governments	\$ 10,574,165
Collections on behalf of inmates	232,226
Execution receipts	117,342
Total additions	<u>10,923,733</u>
DEDUCTIONS	
Tax distributions to other governments	10,708,012
Payments on behalf of inmates	235,537
Execution Disbursements	115,000
Total deductions	<u>11,058,549</u>
Net increase (decrease) in fiduciary net position	(134,816)
Net position, beginning	<u>341,856</u>
Net position, ending	<u><u>\$ 207,040</u></u>

**GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE I: Summary of Significant Accounting Policies

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

A. Reporting Entity

The County, which is governed by a seven-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. Two component units of the County have no financial transactions or account balances; therefore, it is not presented in the basic financial statements. The other four discretely presented component units presented below are reported in a separate column in the County's government-wide financial statements in order to emphasize that they are legally separate from the County.

Discretely Presented Component Units

The County's four discretely presented component units described below are reported in separate combining government-wide financial statements.

- **Granville Health System**

Granville Health System (the "System") is a public System. The County appoints the board of trustees for the System. The County has also issued general obligation bonds for improvement of the System's facilities and makes periodic appropriations to the System to defray the costs of indigent care. The System, which has a September 30 year-end, is presented as if it were a proprietary fund.

- **Granville County ABC Board**

The members of the ABC Board's governing board are appointed by the County. The ABC Board is required by State statute to distribute its surpluses to the General Fund of the County. The ABC Board, which has a June 30 year-end, is presented as if it were a proprietary fund.

- **Granville County Tourism Development Authority**

The Granville County Tourism Development Authority (the "Tourism Development Authority") was established on September 18, 2000 by the Granville County Board of Commissioners. The Tourism Development Authority was formed to promote the use and development of Granville County recreational, historic, and tourism resources. Under the authority of HB 2218, and by resolution of the Granville County Board of Commissioners, Granville County shall on a quarterly basis, remit the net proceeds of the 6% occupancy tax to the Granville County Tourism Development Authority. The Tourism Development Authority is governed by a seven-member Board of Directors, four of whom are appointed by the Granville County Board of Commissioners, one selected by the Oxford City Council, one selected by the Butner City Council, and one selected by the Creedmoor City Council. The Granville County Tourism Development Authority, which has a June 30 year-end, is presented as if it were a governmental fund.

**GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

- South Granville Memorial Gardens

The South Granville Memorial Gardens (the “Memorial Gardens”) was established on June 3, 1996 by the Granville County Board of Commissioners. This association accounts for the activities of the South Granville Memorial Gardens Cemetery and provides perpetual care for the historical cemeteries located in the Butner reservation. South Granville Memorial Gardens is governed by a seven-member Board of Trustees, all of whom are appointed by the Granville County Board of Commissioners. Granville County appoints the voting majority of the Board and is able to impose its will on the Organization. The South Granville Memorial Gardens, which has a June 30 year-end, is presented as if it were a governmental fund.

- Granville County Industrial Facility and Pollution Control Financing Authority

Granville 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 is governed by a seven-member board of commissioners, all of whom are appointed by the County Commissioners. The County can remove any commissioner of the Authority with or without cause. The Authority has no financial transactions or account balances; therefore, it is not presented in the combined financial statements. The Authority does not issue separate financial statements.

- Granville County Public Facilities Company

Granville County Public Facilities Company (the “Company”) exists to assist the County in the financing of capital projects. The Company is governed by a three to nine-member board of commissioners, all of whom are appointed by the County Commissioners. The County can remove any commissioner of the Company with or without cause. The Company has no financial transactions or account balances; therefore, it is not presented in the combined financial statements. The Company does not issue separate financial statements.

Complete financial statements for each of the individual component units may be obtained at the administrative offices of those entities.

Granville Health System
1010 College Street
Oxford, North Carolina 27565

Granville County ABC Board
111 New College Street
Oxford, North Carolina 27565

Granville County Tourism Development Authority
Post Office Box 1286
Oxford, North Carolina 27565

South Granville Memorial Gardens
Post Office Box 1286
Oxford, North Carolina 27565

**GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

B. Basis of Presentation – Basis of Accounting

Basis of Presentation, Measurement Focus - Basis of Accounting

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government net position (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the *governmental* and *business-type* activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

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

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

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. 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:

General Fund - This 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 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.

ARPA Fund - This fund is used to account for Coronavirus State and Local Fiscal Recovery Funds to support response to and recovery from the COVID-19 public health emergency.

Enterprise Funds - The County reports the following major enterprise fund:

Solid Waste Management Fund - This fund accounts for the operation, maintenance, and development of various landfills and disposal sites.

Internal Service Funds - The County reports the following internal service fund:

County Health Plan Fund - This fund is used to account for the accumulation and allocation of costs associated with the County's self-insured group health insured program.

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

Fiduciary Funds - include the following fund type:

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; 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; and the Sheriff Evidence and Execution account which holds special Sheriff Funds.

Non-Major Funds - The County maintains fourteen legally budgeted non-major funds. The Emergency Telephone System Fund, the R. H. Thornton Library Memorial Fund, Coronavirus Relief, CARES/HAVA Election Grant, Sheriff Special Account, Representative Payee Funds, Opioid Settlement Fund, and Fire Protection and Rescue Service District Fund are reported as non-major special revenue funds. The Granville Greenway Project Fund, the Triangle North Fund, the Falls Meadow/Montgomery Place Project Fund, the GAP Phase III Project Fund, the School Repair Project Fund, Law Enforcement Center Fund, and the LATCF Fund are reported as capital projects funds. The Stormwater Fund is the only enterprise fund that is a non-major fund.

C. Measurement Focus, Basis of Accounting

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

Government-wide, Proprietary, and Fiduciary Fund Financial Statements. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary 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 is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. 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.

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

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

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

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

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

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

D. 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, Emergency Telephone System Fund, R. H. Thornton Library Fund, Coronavirus Relief Fund, CARES/HAVA Election Grant Fund, Sheriff Special Account, Representative Payee Fund, Fire Protection and Rescue Service Tax District Fund, County Health Plan Fund and all Enterprise Funds. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for the Granville Greenway Project Fund, the Triangle North Fund, the Law Enforcement Center Fund, the Falls Meadow/Montgomery Place Project Fund, the GAP Phase III Project Fund, the LATCF Fund, and the School Repair Project Fund.

**GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the departmental level for the general fund and at the functional level for the special revenue funds, enterprise funds, and capital projects funds. The County Manager is authorized by the budget ordinance to transfer appropriations between departments (or function levels, as applicable) within a fund up to \$1,000 temporarily subject to subsequent Board approval; however, any revisions that alter the total expenditures of any fund or that change functional appropriations by any amount must be approved by the governing board. During the year, several immaterial amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

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

1. Deposits and Investments

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

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

The majority of the County, the System, the ABC Board, the Tourism Development Authority, and the Memorial Garden's investments with a maturity of more than one year at acquisition and nonmoney market investments are carried at fair value. Non-participating interest earning contracts are accounted for at cost. The NCCMT is authorized by G.S. 159-30(c)(8). The Government Portfolio, is a 2a7 fund which invests in treasuries and government agencies and is rated AAAM by S&P and AAmf by Moody Investor Services. The Government Portfolio is reported at fair value.

2. Cash and Cash Equivalents

The County pools money from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. Granville Health System, the ABC Board, the Tourism Development Authority, and the Memorial Gardens consider demand deposits and investments purchased with an original maturity of three months or less, which are not limited as to use, to be cash and cash equivalents.

3. Restricted Assets

The unexpended debt proceeds are classified as restricted assets in the capital projects funds because their use is completely restricted to the purpose for which the debt was originally issued. Money in the Tax Revaluation Fund is classified as restricted assets because its use is restricted per North Carolina General Statute 153A-150.

**GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

Governmental Activities

General Fund	Tax Revaluation	\$ 620,272
General Fund	Register of Deeds	112,665
General Fund	Proceeds from hospital loan	922,244
General Fund	Reserve for hospital USDA loan	642,432
General Fund	Sinking fund set aside for debt payment	4,410,356
General Fund	Public Safety forfeiture funds	410,755
Opioid Settlement Fund	Unexpended Settlement	492,696
American Rescue Plan Fund	Unspent Grant Proceeds	2,582,475
Total Governmental Activities		<u>\$ 10,193,895</u>

4. Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the County levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, penalties and interest do not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2022. As allowed by State law, the County has established a schedule of discounts that apply to taxes that paid prior to the due date. In the County's General Fund, ad valorem tax revenues are reported net of such discounts.

5. Lease Receivable

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. There are no variable components under the lease agreement. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

6. Allowance for Doubtful Accounts

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

7. Inventory and Prepaid Items

The inventories of the System, the ABC Board, and the Memorial Gardens are valued at cost (first-in, first-out), which approximates market. The inventory of the System, the ABC Board, and the Memorial Gardens consist of materials and supplies held for consumption or resale. The cost of the inventory carried in the System, the ABC Board, and the Memorial Gardens is recorded as an expense as it is consumed or sold.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used in accordance with the consumption method.

8. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets received after July 1, 2015 and capital assets received in a service concession are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. Minimum capitalization costs are as follows: land, \$5,000; Buildings, improvements, substations, lines, and other plant and distribution systems, \$5,000; infrastructure, \$5,000; equipment and furniture, \$5,000; vehicles and motorized equipment, \$5,000. 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.

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

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

	<u>Useful Life</u>
Buildings	40 Years
Improvements	25 Years
Furniture and Equipment	10 Years
Vehicles	5 Years
Computer equipment	5 Years
Software	5 Years

The County's capital assets also include certain right to use assets. These right to use assets arise in association with agreements where the County reports a lease (only applies when the County is the lessee) or agreements where the County reports an Information Technology (IT) Subscription in accordance with the requirements of GASB 87 and GASB 96, respectively.

The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made at or prior to the start of the lease term, less lease incentives received from the lessor at or prior to the start of the lease term, and plus ancillary charges necessary to place the lease asset into service. The right to use lease assets are amortized on a straight-line basis over the life of the related lease.

The right to use IT subscription assets are initially measured at an amount equal to the initial measurement of the subscription liability plus any subscription payments made at the start of the subscription term, if applicable, plus capitalizable initial implementation costs at the start of the subscription term, less any incentives received from the IT subscription vendor at the start of the subscription term. Subscription payments, as well as payments for capitalizable implementation costs made before the start of the subscription term should be reported as a prepayment (asset). Such prepayments should be reduced by any incentives received from the same vendor before the start of the subscription term if a right of offset exists. The net amount of the prepayments and incentives should be reported as an asset or liability, as appropriate, before the start of the subscription term at which time the amount should be included in the initial measurement of the subscription asset. The right to use subscription assets should be amortized on a straight-line basis over the subscription term.

Property, plant, and equipment in the proprietary funds of the County and those of the System and the ABC Board are recorded at original cost at the time of acquisition. Property, plant, and equipment donated to these proprietary fund type operations are recorded at the estimated fair market value at the date of donation. Any interest incurred during the construction phase of proprietary fund type capital assets is reflected in the capitalized value of the asset constructed.

Proprietary fund assets of the County are depreciated on a class life basis as follows:

	<u>Useful Life</u>
Water and sewer distribution assets	20-40 Years
Furniture and office equipment	5 Years
Maintenance and construction equipr	7 Years
Land improvements	15 Years

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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Capital assets of the ABC Board are depreciated over their useful lives on a straight-line basis as follows:

	<u>Useful Life</u>
Buildings	20 Years
Furniture and Equipment	5-10 Years
Vehicles	6 Years
Computer, etc.	3 Years
Land Improvements	15 Years

For the System, depreciation is computed by the straight-line method over the estimated useful lives of each class of depreciable assets. Equipment under capital leases is amortized on the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Such amortization is included in depreciation and amortization in the financial statements.

9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net assets that applies to a future periods and so will not be recognized as an expense or expenditure until then. The County has several items that meet this criterion – a charge on refunding, pension related deferrals, and OPEB related deferrals. In addition to liabilities, the statement of financial position can also report a separate section for deferred inflows or resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future periods and so will be recognized as revenue until then. The County has several items that meets the criterion for this category – prepaid taxes, other pension related deferrals, other OPEB related deferrals, unavailable revenues (reported only on the Balance Sheet of the Governmental Funds) and lease receivables.

10. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discount. Bond issuance costs, except for prepaid insurance costs, are expensed in the reporting period in which they are incurred. Prepaid insurance costs are expensed over the life of the debt.

In fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether withheld from the actual debt proceeds received or not, are reported as debt service expenditures.

11. Compensated Absences

The vacation policies of the County, the System, and the ABC Board 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 leave is earned in the County's government-wide and proprietary fund, and System statements. The County's liability for accumulated earned vacation and the salary-related payments as of June 30, 2023 is recorded in the government-wide and proprietary fund financial statements on a LIFO basis. Employees typically take leave as it is earned and the current portion is estimated.

**GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

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

12. Opioid Settlement Funds

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion-dollar nationwide settlement related to multiple opioid lawsuits. These funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The majority of these funds are intended for opioid abatement and the distribution of the funds will be front loaded.

North Carolina's Memorandum of Agreement (MOA) between the state and local governments for the settlement funds allocates the funds as follows:

- 15% directly to the State ("State Abatement Fund")
- 80% to abatement funds established by Local Governments ("Local Abatement Funds")
- 5% to a County Incentive Fund.

The County received \$346,688 as part of this settlement in Fiscal Year 2023. Per the terms of the MOA, the County created a special revenue fund, the Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities. Funds are restricted until expended. No funds have been expended as of June 30th, 2023. The MOA offered the County two options of expending the funds. The County opted for Option A, which allows the County to fund one or more high-impact strategies from a list of evidence-based strategies to combat the opioid epidemic.

13. Reimbursements for Pandemic-related

In FY 2020/21, the American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds to support urgent COVID-19 response efforts and replace lost revenue for eligible state, local, territorial, and tribal governments. The County was allocated \$11,740,344 of fiscal recovery funds to be paid in two equal installments. The first installment of \$5,870,172 was received in August 2021. The second installment will be received in July 2023. County staff and the Board of Commissioners have elected to use \$1,740,344 of the ARPA funds on broadband/fiber optic enhancements and possible capital improvements. The County used the rest of the funds for revenue replacement in the General Fund in Fiscal Year 2023.

14. Net Position/Fund Balances

Net Position

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

State law [G.S. 159-13(b)(16)] restricts the appropriation of fund balance to an amount not to exceed the sum of cash and investments minus the sum of liabilities, encumbrances and deferred revenues arising from cash receipts as those amounts stand at the close of the fiscal year preceding the budget year.

The governmental fund types classify fund balances as follows:

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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Nonspendable Fund Balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Prepaid items - portion of fund balance that is not an available resource because it represents the year-end balance of prepaids, which are not spendable resources.

Leases - portion of fund balance that is not an available resource because it represents the year-end balance of the lease receivable in excess of the deferred inflow of resources for the lease receivable, which is not a spendable resource.

Restricted Fund Balance - This classification includes revenue sources that are restricted to specific purposes externally imposed by creditors 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 Register of Deeds - portion of fund balance that is restricted by revenue source to pay for the computer equipment and imaging technology for the Register of Deeds office.

Restricted for Public Safety - portion of fund balance that is restricted for Emergency Telephone System purposes and for the construction of a Law Enforcement Center.

Restricted for Education - portion of fund balance that is restricted by debt proceeds obtained to pay for school capital outlay.

Restricted for Community Services - portion of fund balance that is restricted for use for recreational and library purposes.

Restricted for Human Services - portion of fund balance that is restricted for use for human services.

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

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

Committed for Public Safety - portion of fund balance that can only be used for Public Safety purposes.

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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Assigned Fund Balance - portion of fund balance that the County's Board of Commissioners has assigned.

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

Assigned for Public Safety-portion of fund balance that has been budgeted by the board for NCDOT Match Funds for New Commerce Drive Extension and Fire Service Facility Needs.

Assigned for Human Services-portion of fund balance that has been budgeted by the board for human services purposes of upgrading the Senior Services Center.

Assigned for Community Service -portion of fund balance that has been budgeted by the board for community service needs (recreation).

Assigned for Economic and Physical Development-portion of fund balance that has been budgeted by the board for the economic development incentives for various businesses.

Unassigned Fund Balance - Portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. The General Fund is the only governmental fund that reports a positive unassigned fund balance. Other governmental funds will only report an unassigned fund balance if their expenditures exceed the amounts that are restricted, committed or assigned for specific purposes which will cause a negative unassigned fund balance. Granville 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 County will strive to maintain Unassigned General Fund Balance, as defined by the Governmental Accounting Standards Board, at the close of each fiscal year equal to 35% of General Fund Expenditures. At no time shall the County's Unassigned Fund Balance fall below 30% of General Fund Expenditures. Unassigned Fund Balance in excess of the targeted 35% of General Fund Expenditures may be appropriated from time to time for pay-as-you-go capital and other one-time uses.

The County Board may, from time-to-time, utilize fund balances that will reduce Unassigned Fund Balance below the 30% policy floor for the purposes of a declared fiscal emergency or other such global purpose as to protect or enhance the long-term fiscal security of Granville County. In such circumstances, the Board will adopt a plan to restore the Unassigned Fund Balance to the policy level within 36 months. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.

**GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

15. Defined Benefit Cost-Sharing Plans

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

E. Reconciliation of Government-Wide and Fund Financial Statements

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

The governmental fund balance sheet includes reconciliation between fund balance-total governmental funds and net position for governmental activities as reported in the government-wide statement of net position. The net adjustment of (\$25,121,051) consists of the following:

<u>Description</u>	<u>Amount</u>
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds (total capital assets on government-wide statement in governmental activities column)	
\$	105,075,444
Less accumulated depreciation	(28,726,868)
Net capital assets	<u>76,348,576</u>
Right to use assets used in governmental activities are not financial resources and , therefore, are not reported in the funds	2,496,696
Less accumulated amortization	(889,505)
Net right to use assets	<u>1,607,191</u>
Net pension asset	60,550
Contributions to the pension plan in the current fiscal year	1,974,516
Benefit payments and pension administration costs for LEOSSA	71,696
Contributions to OPEB plan in the current fiscal year	593,952
Accrued interest receivable less the amount claimed as unearned revenue in the government-wide statements as these funds are unavailable in the fund statements.	59,792
Deferred charges related to advance refunding bond issued – included on government-wide statement of net position but are not current financial resources.	387,132

**GRANVILLE COUNTY, NORTH CAROLINA
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Internal service fund is used by management to charge insurance costs to individual funds; the assets and liabilities of the internal service fund is included in governmental activities in the statement of net position

305,290

Internal receivable representing cost in excess of charges to business-type activities-current year

(719)

Deferred inflows of resources for taxes and special assessments

602,570

Pension related deferrals

5,880,477

OPEB related deferrals

(3,547,155)

Liabilities that, because they are not due and payable in the current period, do not require current resources to pay and are therefore not recorded in the fund statements:

Bonds, financing agreements, COPS, installments, SBITA, and leases

(72,425,427)

Compensated absences

(1,533,195)

Total OPEB Liability

(17,219,960)

Total pension liability-LGERS

(11,289,185)

Total pension liability-LEOSSA

(2,654,926)

Premium on bonds

(3,785,274)

Accrued interest payable

(556,952)

Total adjustment

\$ (25,121,051)

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

The government fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances for the governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. The total adjustment of \$5,847,601 is comprised of the following:

<u>Description</u>	<u>Amount</u>
Capital outlay expenditures recorded in the fund statements but capitalized as assets in the statement of activities	\$ 1,492,268
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	(2,656,664)
Capital outlay expenditures associated with leases are recorded in the fund statements but capitalized as right to use assets in the statement of activities.	384,397
Amortization expense, the allocation of those assets over their useful lives, that is recorded on the statement of activities but not in the fund statements	(507,693)

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

Lease liabilities and SBITA recorded during the year are recorded as a source of funds on the fund statements; it has no effect on the statement of activities – it affects only the government-wide statement of net position	(217,587)
Principal payments on lease liabilities and SBITA 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.	480,536
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	7,606,143
Amortization on deferred premium payments on debt that is recorded in the statement of activities but not in the fund statements	298,679
Internal service funds are used by management to charge the costs of health insurance to individual funds. The net revenue of certain activities of internal service fund is reported with governmental activities	
Change in net position of the internal service funds	(117,869)
Less: Profit from charges to business-type activities	790
Net adjustment	(117,079)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities	1,974,516
Benefit payments and administration costs for LEOSSA are deferred outflows of resources on the Statement of Net Position	71,696
Contributions to the OPEB plan are deferred outflows of resources on the Statement of Net Position	593,952
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.	
-Amortization on deferred charges-refunding costs that is recorded in the statement of activities but not in the fund statements	(140,788)
-Difference in interest expense between fund statements (modified accrual) and government-wide statements (full accrual)	66,753
-Compensated absences are accrued in the government-wide statements but not in the fund statements because they do not use current resources	44,677
-OPEB expense	241,012
-County's portion of collective pension expense	(3,709,573)
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 inflows of resources-taxes receivable-at end of year	(40,206)
-Increase (decrease) in accrued taxes receivable at end of year	(8,952)
Total adjustment	\$ 5,847,601

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE II: Stewardship, Compliance and Accountability

Excess of Expenditures over Appropriations

The County adopts their budget for the County Health Plan Fund by department, with detail broken out by line item. Expenditures for the Health Insurance Administration services exceeded their budgeted amounts by \$106,985. The fund as a whole, however, had excess budget available of \$4,209. Therefore, it does not constitute a material budget violation, and has not been noted as a financial statement finding.

Timeliness of Audit Submission

The audit report was issued 4 months after the required due date of October 31, 2022. Additional time was required for the implementation of GASB 96 and for the receipt of the Other Post-Employment Benefits actuarial report.

NOTE III: Detail Notes on All Funds

A. Assets

1. Deposits

All of the County's, the System's, the ABC Board's, the Tourism Development Authority's, and the Memorial Gardens' 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, the System's, the ABC Board's, the Tourism Development Authority's, or the Memorial Gardens' 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 System, the ABC Board, the Tourism Development Authority, and the Memorial Gardens, these deposits are considered to be held by their agents in the entities' names. The amount of the pledged collateral is based on an approved averaging method for non-interest-bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County, the System, the ABC Board, the Tourism Development Authority, or the Memorial Gardens, or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County, the System, the ABC Board, the Tourism Development Authority, or the Memorial Gardens under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

The County, the System, the ABC Board, the Tourism Development Authority and the Memorial Gardens have no formal policies regarding custodial credit risk for deposits.

At June 30, 2023, the County's deposits had a carrying amount of \$12,722,077 and a bank balance of \$13,035,609. Of the bank balance, \$750,000 was covered by federal depository insurance, and \$12,285,609 in interest bearing deposits was covered by collateral held under the Pooling Method.

At June 30, 2023, Granville County had \$2,400 cash on hand.

At June 30, 2023, the carrying amount of deposits for Granville County ABC Board was \$2,043,286 and the bank balance was \$1,989,397. Of the bank balance, \$250,000 was covered by federal depository insurance, and \$1,739,397 was covered by collateral held by authorized escrow agents in the name of the State Treasurer. The ABC Board had \$4,900 cash on hand.

**GRANVILLE COUNTY, NORTH CAROLINA
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At September 30, 2022, the System's deposits had a carrying amount of approximately \$41,332,000 and a bank balance of approximately \$42,974,000. Of the bank balance, approximately \$508,000 was covered by federal depository insurance and approximately \$42,466,000 was covered by collateral held under the Pooling method. At September 30, 2022, there were no deposits collateralized using the Dedicated method. The System also had cash on hand at September 30, 2022, in the amount of approximately \$2,500. No funds were held by the County at September 30, 2022.

At June 30, 2023, the Tourism Development Authority had a carrying amount of \$530,982 and a bank balance of \$530,022. Since the Authority's deposits are pooled with those of Granville County, all of the bank balance was covered by collateral held under the pooling method.

At June 30, 2023, the Memorial Gardens had a carrying amount of \$169,632 and a bank balance of \$167,882. All of the bank balance was covered by federal depository insurance.

2. Investments

At June 30, 2023, the County had the following investments and maturities:

Investment	Valuation					
Type	Measurement	Fair Value	Less Than	6-12	Greater	%
	Method		6 Months	Months	Than	Concentration
					One Year	
NC Capital Management Trust- Government Portfolio	Fair Value- Level 1	\$ 51,411,533	\$ 51,411,533	\$ -	\$ -	100%
Total		\$ 51,411,533	\$ 51,411,533	\$ -	\$ -	100%

At June 30, 2023, South Granville Memorial Gardens had the following investments and maturities:

Investment	Valuation	Book Value		
Type	Measurement	6/30/2023	Maturity	Rating
	Method			
NC Capital Management Trust-Govt Portfolio*	Fair Value- Level 1	\$ 111,119	.15 years	Unrated

Because the NCCMT Government Portfolio has a weighted average maturity of less than 90 days, they are presented as an investment with a maturity of less than 6 months. The NCCMT Government Portfolio has an AAAM rating from S&P and AAA-mf vy Moody's Investor Services.

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

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

Interest Rate Risk - This it's the risk that changes in interest rates will adversely affect the fair value of an investment. The County's policy limits its exposure to fair value losses from rising interest rates by limiting its investment portfolio to no less than 20% maintained in liquid investments at any point in time.

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Credit Risk - State law limits investments in commercial paper to the top rating issued by nationally recognized statistical rating organizations (NRSROs). The County policy allows investments in the NC Capital Management Trust Government Portfolio, US Treasury Securities, US Agency Securities specifically authorized in NCGS 159 and rated no lower than AAA, and commercial paper meeting the requirements of NCGS 159. The County's investments in the NC Capital Management Trust Government Portfolio carried a credit rating of AAAM by Standard & Poor's as of June 30, 2023.

Concentration of Credit Risk - The County limits amounts invested in US Treasury of Agencies to no more than 20% of total investments and commercial paper to no more than 10% per investment. A minimum of 20% of available investments must be liquid. At June 30, 2023, investments in U.S. government agencies and commercial paper representing greater than 5% of the County's total investments were: NCCMT - Government Portfolio at 100%.

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

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

Year				
Levied	Tax	Interest	Total	
2020	\$ 3,351,049	\$ 795,874	\$ 4,146,923	
2021	3,341,896	492,930	3,834,826	
2022	3,325,027	191,190	3,516,217	
2023	3,284,045	-	3,284,045	
Total	<u>\$ 13,302,017</u>	<u>\$ 1,479,994</u>	<u>\$ 14,782,011</u>	

4. Receivables

Receivables at the government-wide level at June 30, 2023, were as follows:

	Accounts	Taxes and Related Accrued Interest	Due from other governments	Total
Governmental Activities:				
General Fund	\$ 1,840,803	\$ 886,362	\$ 3,597,472	\$ 6,324,637
Other Governmental Funds	77,892	-	-	77,892
Total Receivables	1,918,695	886,362	3,597,472	6,402,529
Allowance for Doubtful Accts.	-	(224,000)	-	(224,000)
Total Gov't Activities	<u>\$ 1,918,695</u>	<u>\$ 662,362</u>	<u>\$ 3,597,472</u>	<u>\$ 6,178,529</u>
Business-type Activities:				
Soild Waste Management	\$ 238,715	\$ -	\$ 39,608	\$ 278,323
Stormwater Fund	20,006	-	-	20,006
Total Receivables	258,721	-	39,608	298,329
Allowance for Doubtful Accts.	(43,150)	-	-	(43,150)
Total Business-type	<u>\$ 215,571</u>	<u>\$ -</u>	<u>\$ 39,608</u>	<u>\$ 255,179</u>

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

Local option sales tax	\$ 3,276,704
Franchise tax	14,487
Sales tax refund receivable	306,281
Scrap tire disposal tax	29,383
Solid waste tax distribution	10,225
Total	<u>\$ 3,637,080</u>

Leases Receivable

On 07/01/2021, Granville County, NC entered into a 216 month lease as Lessor for the use of Communication Site - 8362 Charlie Stovall road. An initial lease receivable was recorded in the amount of \$871,085. As of 06/30/2023, the value of the lease receivable is \$798,817. The lessee is required to make annual fixed payments of \$39,886. The lease has an interest rate of 0.7270%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$774,298, and Granville County, NC recognized lease revenue of \$48,394 during the fiscal year. The lessee has 3 extension option(s), each for 60 months.

On 07/01/2021, Granville County, NC entered into a 277 month lease as Lessor for the use of 8362 Charlie Stovall Road. An initial lease receivable was recorded in the amount of \$1,067,178. As of 06/30/2023, the value of the lease receivable is \$1,003,002. The lessee is required to make annual fixed payments of \$35,949. The lease has an interest rate of 0.7270%. The Buildings estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$974,926, and Granville County, NC recognized lease revenue of \$46,126 during the fiscal year. The lessee has 4 extension option(s), each for 60 months.

On 07/01/2021, Granville County, NC entered into a 411 month lease as Lessor for the use of Solar Energy Site. An initial lease receivable was recorded in the amount of \$1,408,112. As of 06/30/2023, the value of the lease receivable is \$1,349,425. The lessee is required to make annual fixed payments of \$52,500. The lease has an interest rate of 2.5830%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$1,326,013, and Granville County, NC recognized lease revenue of \$41,050 during the fiscal year.

On 07/01/2021, Granville County, NC entered into a 26 month lease as Lessor for the use of 2555 Hwy 96. An initial lease receivable was recorded in the amount of \$30,480. As of 06/30/2023, the value of the lease receivable is \$0. The lessee is required to make annual fixed payments of \$15,067. The lease has an interest rate of 0.5140%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$2,381, and Granville County, NC recognized lease revenue of \$14,050 during the fiscal year. The lessee has 3 extension option(s), each for 60 months.

GRANVILLE COUNTY, NORTH CAROLINA
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Year Ending June 30	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 67,354	\$ 13,099	\$ 17,644	\$ 34,856
2025	70,257	12,610	18,100	34,400
2026	73,254	12,099	22,068	33,932
2027	76,347	11,566	22,638	33,362
2028	79,539	11,011	23,222	32,778
2029-2033	449,275	45,892	136,199	154,301
2034-2038	545,833	28,200	173,149	134,851
2039-2043	371,576	9,805	215,125	110,375
2044-2048	68,384	497	262,808	80,192
2049-2053			316,977	43,523
2054-2058			141,495	5,506
Total	\$ 1,801,819	\$ 144,780	\$ 1,349,425	\$ 698,075

5. Capital Assets

Primary Government

Capital asset activity for the year ended June 30, 2023, was as follows:

Governmental Activities:

	Restated Beginning Balances	Increases	Retirements	Restated Ending Balances
Capital assets not being depreciated:				
Land	\$ 8,291,666	\$ 177,893	\$ -	\$ 8,469,559
Construction in Progress	1,443,172	416,519	(709,788)	1,149,903
Total capital assets not being depreciated	9,734,838	594,412	(709,788)	9,619,462
Capital assets being depreciated:				
Buildings	59,247,379	861,432	-	60,108,811
Improvements other than building	19,939,972	109,449	-	20,049,421
Machinery and Equipment	7,878,534	636,763	(87,547)	8,427,750
Intangible assets	6,870,000	-	-	6,870,000
Total capital assets being depreciated:	93,935,885	1,607,644	(87,547)	95,455,982
Less accumulated depreciation for:				
Buildings	13,307,315	1,542,078	-	14,849,393
Improvements other than building	5,131,723	511,319	-	5,643,042
Machinery and Equipment	6,507,977	431,517	(79,061)	6,860,433
Intangible assets	1,202,250	171,750	-	1,374,000
Total accumulated depreciation:	26,149,265	\$ 2,656,664	\$ (79,061)	28,726,868
Total capital assets being depreciated, net	67,786,620	(1,049,020)	(8,486)	66,729,114

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Capital assets being amortized:

Right to use assets

Leased land	14,266	-	(14,266)	-
Leased buildings	1,876,677	-	-	1,876,677
Leased equipment	146,952	-	(3,635)	143,317
Leased easements	34,012	-	-	34,012
IT Subscriptions	58,293	384,397	-	442,690
Total right to use assets	2,130,200	384,397	(17,901)	2,496,696

Less accumulated amortization for:

Leased land	4,338	-	(4,338)	-
Leased buildings	332,980	332,980	-	665,960
Leased equipment	42,141	41,102	-	83,243
Leased easements	6,691	6,691	-	13,382
IT Subscriptions	-	126,920	-	126,920
Total accumulated amortization	386,150	507,693	(4,338)	889,505
Governmental activity capital assets, net	\$ 79,265,508	\$ (577,904)	\$ (731,837)	\$ 77,955,767

Depreciation and amortization expenses are charged to functions/ program of the governmental activity capital assets as follows:

General Government	\$ 545,149
Public Safety	1,474,431
Human Services	463,979
Community Services	504,496
Economic Development	176,302
Total Depreciation Expense	<u>\$ 3,164,357</u>

Business-type activities:

	Beginning Balances	Increases	Retirements	Ending Balances
Capital assets not being depreciated:				
Land	\$ 1,020,695	\$ -	\$ -	\$ 1,020,695
Construction in progress	524,880	-	(524,880)	-
Total capital assets not being depreciated:	1,545,575	-	(524,880)	1,020,695
Capital assets being depreciated:				
Buildings	272,874	-	-	272,874
Improvements other than buildings	4,784,710	4,875,796	-	9,660,506
Fixtures & Equipment	149,072	-	-	149,072
Machinery and equipment	331,239	-	-	331,239
Total capital assets being depreciated :	5,537,895	4,875,796	-	10,413,691
Less accumulated depreciation for:				
Buildings	42,885	7,807	-	50,692
Improvements other than buildings	1,192,426	126,684	-	1,319,110
Fixtures & Equipments	56,667	7,842	-	64,509
Machinery and equipment	331,239	-	-	331,239
Total accumulated depreciation:	1,623,217	142,333	-	1,765,550
Total capital assets being depreciated, net	3,914,678	4,733,463	-	8,648,141
Capital assets being amortized:				

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	Beginning Balances	Increases	Retirements	Ending Balances
Right to use assets				
Leased land	14,266	-	-	14,266
Leased equipment	3,635	-	-	3,635
IT Subscriptions	-	-	-	-
Total right to use assets	17,901	-	-	17,901
Less accumulated amortization for:				
Leased land	4,338	4,338	-	8,676
Leased equipment	1,019	1,019	-	2,038
IT Subscriptions	-	-	-	-
Total accumulated amortization	5,357	5,357	-	10,714
Business-type activity capital assets, net	<u>\$ 5,472,797</u>	<u>\$ 4,728,106</u>	<u>\$ (524,880)</u>	<u>\$ 9,676,023</u>

Depreciation and amortization expense is charged as follows

Landfill	\$ 126,835
Convenience sites	20,854
Total capital assets not being depreciated:	<u>\$ 147,689</u>

Activity for the ABC Board for the year ended June 30, 2023, was as follows:

	Beginning Balances	Increases	Retirements	Ending Balances
Capital assets not being depreciated:				
Land	\$ 338,774	\$ -	\$ -	\$ 338,774
Total capital assets not being depreciated:	338,774	-	-	338,774
Capital assets being depreciated:				
Buildings	1,035,347	305,580	-	1,340,927
Furniture and equipment	146,424	20,602	-	167,026
Vehicles	23,208	-	-	23,208
Computers & Software	31,879	-	-	31,879
Total capital assets being depreciated:	1,236,858	326,182	-	1,563,040
Less accumulated depreciation for:				
Buildings	169,274	24,490	-	193,764
Furniture and equipment	98,559	19,938	-	118,497
Vehicles	23,208	-	-	23,208
Computers & Software	24,212	2,366	-	26,578
Total accumulated depreciation	315,253	\$ 46,794	\$ -	362,047
Total capital assets being depreciated, net	921,605			1,200,993
ABC Board capital assets net	<u>\$ 1,260,379</u>			<u>\$ 1,539,767</u>

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Activity for Granville Health System for the year ended September 30, 2022, was as follows:

	Beginning Balances	Increases	Retirements / Transfers	Ending Balances
Capital assets not being depreciated:				
Land	\$ 1,790,207	\$ -	\$ -	\$ 1,790,207
Construction in Progress	-	507,700	-	507,700
Total capital assets not being depreciated:	1,790,207	507,700	-	2,297,907
Capital assets being depreciated:				
Buildings	34,755,732	135,394	-	34,891,126
Capitalized interest	619,714	1,452,527	(200,000)	1,872,241
Land Improvements	1,913,257	2,922,621	(804,474)	4,031,404
Equipment and fixtures	38,171,501	-	-	38,171,501
Total capital assets being depreciated:	75,460,204	4,510,542	(1,004,474)	78,966,272
Less accumulated depreciation for:				
Buildings	18,002,093	70,239	-	18,072,332
Land Improvements	1,413,536	943,376	(108,380)	2,248,532
Equipment and fixtures	27,884,909	2,150,751	(782,958)	29,252,702
Total accumulated depreciation	47,300,538	\$ 3,164,366	\$ (891,338)	49,573,566
Total capital assets being depreciated, net	28,159,666			29,392,706
Granville Health System capital assets net	\$ 29,949,873			\$ 31,690,613

B. Liabilities

1. Payables

Payables at the government-wide level at June 30, 2023, were as follows:

	Vendors	Accrued Salaries	Accrued Interest	Total
Governmental Activities:				
General Fund	\$ 1,288,503	\$ 406,507	\$ 556,952	\$ 2,251,962
School Repair Project Fund	-	-	-	-
Law Enforcement Center Fund	-	-	-	-
Other Governmental Funds	16,326	-	-	16,326
County Health Plan Fund	379,650	-	-	379,650
Total Governmental Activities	\$ 1,684,479	\$ 406,507	\$ 556,952	\$ 2,647,938
Business-type Activities:				
Solid Waste Management	\$ 147,317	\$ 6,355	\$ -	\$ 153,672
Stormwater Fund	26,438	-	-	26,438
Total Business-type Activities	\$ 173,755	\$ 6,355	\$ -	\$ 180,110

GRANVILLE COUNTY, NORTH CAROLINA
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2. Pension Plan and Other Postemployment Obligations

a. Local Governmental Employees' Retirement System

Plan Description. The County, Granville Health System, and the ABC Board are participating employers 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.

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 post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

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

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Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The County's contractually required contribution rate for the year ended June 30, 2023, was 13.04% of compensation for law enforcement officers and 12.15% 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. The ABC Board's rate was 12.15%. Contributions to the pension plan from the County were \$2,000,312 for the year ended June 30, 2023. Contributions to the pension plan from the Health System were approximately \$3,065,000 for the year ended September 30, 2022. Contributions to the pension plan from the ABC Board were \$52,048.

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.

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

County

At June 30, 2023, the County reported a liability of \$11,459,997 for its proportionate share of the total pension liability. The total pension liability was measured as of June 30, 2022. The total pension liability used to calculate the total pension liability was determined by an actuarial valuation as of December 31, 2021. The total pension liability was then rolled forward to the measurement date of June 30, 2022 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2023, the County's proportion was 0.203% (measured as of June 30, 2022), which was an increase of .014% from its proportion as of June 30, 2022 (measured as of June 30, 2021).

For the year ended June 30, 2023, the County recognized pension expense of \$3,490,690. At June 30, 2023, 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	\$ 493,801	\$ 48,414
Changes in assumptions	1,143,451	-
Net difference between projected and actual earnings on pension plan investments	3,787,649	-
Changes in proportion and differences between County contributions and proportionate share of contributions	451,465	-
County contributions subsequent to the measurement date	2,000,312	-
Total	<u>\$ 7,876,678</u>	<u>\$ 48,414</u>

GRANVILLE COUNTY, NORTH CAROLINA
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\$2,000,312 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 total pension liability in the year ended June 30, 2023. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended

2024	\$ 1,913,087
2025	1,600,836
2026	509,521
2027	1,804,508
	<u>\$ 5,827,952</u>

Health System

At September 30, 2022, the System reported a liability of approximately \$19,211,319 for its proportionate share of the total pension liability. The total pension liability as of September 30, 2022 was measured as of June 30, 2022. The total pension liability used to calculate the total pension liability was determined by an actuarial valuation as of December 31, 2021. The total pension liability was then rolled forward to the measurement date of June 30, 2022 utilizing update procedures incorporating the actuarial assumptions. The System's proportion of the total pension liability was based on a projection of the System'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 September 30, 2022, the System's proportion was 0.34054%, which was an increase of 0.01040% from its proportion measured as of September 30, 2021.

For the year ended September 30, 2022, the System recognized pension expense of approximately \$5,535,732. At September 30, 2022, the System 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	\$ 827,798	\$ 81,161
Changes in assumptions	1,916,859	-
Net difference between projected and actual earnings on pension plan investments	6,349,542	-
Changes in proportion and differences between County contributions and proportionate share of contributions	287,856	38,706
System contributions subsequent to the measurement date	899,631	-
Total	<u>\$ 10,281,686</u>	<u>\$ 119,867</u>

\$899,631 reported as deferred outflows related to pensions resulting from System contributions subsequent to the measurement date but before the end of the government's fiscal year will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. Other amounts reported as deferred inflows related to pensions will be recognized in pension expense as follows:

Year Ended

2023	\$ 2,932,337
2024	2,561,857
2025	742,953
2026	3,025,041
	<u>\$ 9,262,188</u>

**GRANVILLE COUNTY, NORTH CAROLINA
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Actuarial Assumptions. The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary Increases	3.25% to 8.25%, which includes a 3.25% inflation and productivity factor
Investment Rate of Return	6.5 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, 2021 valuations were based on the results of an actuarial experience review for LGERS for the period January 1, 2015 through December 31, 2019.

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 returns 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, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	29.0%	1.4%
Global Equity	42.0%	5.3%
Real Estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation Protection	6.0%	4.0%
Total	<u>100.0%</u>	

The information above is based on 30 year expectations developed with the consulting actuary for the 2022 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.50%. All rates of return and inflation are annualized.

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

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

	<u>1% Decrease (5.50%)</u>	<u>Discount Rate (6.50%)</u>	<u>1% Increase (7.50%)</u>
County's proportionate share of the total pension liability (asset)	\$ 20,683,818	\$ 11,459,997	\$ 3,859,032
System's proportionate share of the total pension liability (asset)	\$ 34,673,956	\$ 19,211,319	\$ 6,469,208
ABC Board's proportionate share of the net pension liability (asset)	\$ 320,735	\$ 177,705	\$ 59,840

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

Granville County administers a public employee retirement system (the Separation Allowance), a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time County law enforcement officers are covered by the Separation Allowance. At December 31, 2021, the Separation Allowance's membership consisted of:

Retirees receiving benefits	8
Terminated plan members entitled to but not yet receiving benefits.	-
Active plan members	62
Total	<u>70</u>

**GRANVILLE COUNTY, NORTH CAROLINA
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Summary of Significant Accounting Policies :

Basis of Accounting

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

The Separation Allowance has no assets accumulated in a trust that meets the following criteria which are outlined in GASB Statement 73:

Actuarial Assumptions

The entry age actuarial cost method was used in the December 31, 2021 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	4.31 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, 2021 valuation were based on 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.

Mortality rates

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.

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.

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.

Contributions

The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions by employees. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. The County paid \$121 073 as benefits came due for the reporting period.

GRANVILLE COUNTY, NORTH CAROLINA
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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the County reported a total pension liability of \$2,654,926. The total pension liability was measured as of December 31, 2022 based on a December 31, 2021 actuarial valuation. The total pension liability was rolled forward to the measurement date of June 30, 2022, utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2023, the County recognized pension expense of \$260,548.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 215,154	\$ 5,352
Changes of assumptions	375,238	473,814
County benefit payments and plan administrative expense made subsequent to the measurement date	71,696	-
Total	<u>\$ 662,088</u>	<u>\$ 479,166</u>

The County paid \$71,696 in benefit payments and \$0 in admin expenditures subsequent to the measurement date that are reported as deferred outflows of resources related to pensions which will be recognized as a decrease of the total pension liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended

2024	\$ 91,492
2025	100,196
2026	37,103
2027	(57,848)
2028	(59,717)

Sensitivity of the County's pension liability to changes in the discount rate. The following presents the County's total pension liability calculated using the discount rate of 4.31 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 (3.31 percent) or 1-percentage-point higher (5.31 percent) than the current rate:

	1% Decrease (3.31%)	Discount Rate (4.31%)	1% Increase (5.31%)
County's proportionate share of the total pension liability (asset)	\$ 2,882,952	\$ 2,654,926	\$ 2,448,591

GRANVILLE COUNTY, NORTH CAROLINA
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Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance

	2023
Beginning balance	\$ 2,973,895
Service Cost	147,540
Interest on the total pension liability	65,551
Changes of benefit terms	-
Differences between expected and actual experience in the measurement of the total pension liability	84,397
Changes of assumptions or other inputs	(495,384)
Benefit payments	(121,073)
Other changes	-
Ending balance of the total pension liability	<u>\$ 2,654,926</u>

Changes of assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 2.25 percent at June 30, 2022 (measurement date) to 4.31 percent at June 30, 2023 (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 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, 2021 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, 2020.

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 (ACFR) for the State of North Carolina. The State's Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of 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. Also, the law enforcement officers may make voluntary contributions to the plan. Contributions for the year ended June 30, 2023, were \$205,321, which consisted of \$158,659 from the County and \$46,662 from the law enforcement officers.

GRANVILLE COUNTY, NORTH CAROLINA
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d. Registers of Deeds' Supplemental Pension Fund

Plan Description. Granville County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a noncontributory, cost-sharing, multiple-employer, defined benefit pension 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.

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 \$4,019 for the year ended June 30, 2023.

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

At June 30, 2023, the County reported an asset of \$60,550 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2022. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2021. The total pension liability was then rolled forward to the measurement date of June 30, 2022 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, 2022, the County's proportion was .4573%, which was a decrease of .0005% from its proportion measured as of June 30, 2021.

GRANVILLE COUNTY, NORTH CAROLINA
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For the year ended June 30, 2023, the County recognized pension expense of \$10,740. At June 30, 2023, 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	\$ 466	\$ 1,098
Changes of assumptions	3,206	-
Net difference between projected and actual earnings on pension plan investments	25,167	-
Changes in proportion and differences between County contributions and proportionate share of contributions	455	62
County contributions subsequent to the measurement date	4,019	-
Total	<u>\$ 33,313</u>	<u>\$ 1,160</u>

\$4,019 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended

2024	\$ 7,883
2025	5,544
2026	8,378
2027	6,329
	<u>\$ 28,134</u>

Actuarial Assumptions. The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	3.25% - 8.25%
Investment Rate of Return	3.00%, 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, 2021 valuations were based on the results of an actuarial experience review for LGERS for the period January 1, 2015 through December 31, 2019.

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

**GRANVILLE COUNTY, NORTH CAROLINA
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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 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, 2023 is 0.78%.

The information above is based on 30 year expectations developed with the consulting actuary for the 2022 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.50%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 3.00%. The projection of cash flows used to determine the discount rate assumed that 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 3.00 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 (2.00 percent) or 1-percentage-point higher (4.00 percent) than the current rate:

	1% Decrease (2.00%)	Discount Rate (3.00%)	1% Increase (4.00%)
County's proportionate share of the total pension liability (asset)	\$ (69,793)	\$ 60,550	\$ (103,055)

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

The total pension liability (asset) for LGERS and ROD was measured as of June 30, 2022, and the total pension liability used to calculate the total pension liability (asset) was determined by an actuarial valuation as of December 31, 2021. The total pension liability for LEOSSA was measured as of June 30, 2022, with an actuarial valuation date of December 31, 2021. The County's proportion of the total pension liability was based on the County's share of contributions to the pension plan relative to the contribution of all participating entities. Following is information related to the proportionate share and pension expense:

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	LGERS	ROD	LEOSSA	Total
Proportionate Share of Total Pension Liability (Asset)	\$ 11,459,997	\$ (60,550)	\$ -	\$ 11,399,447
Proportionate of the Total Pension Liability (Asset)	0.203%	0.457%	n/a	n/a
Total Pension Liability	\$ -	\$ -	\$ 2,654,926	\$ 2,654,926
Pension Expense	\$ 3,490,690	\$ 10,740	\$ 260,548	\$ 3,761,978

At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	LGERS	ROD	LEOSSA	Total
<u>Deferred Outflows of Resources</u>				
Differences between expected and actual experience	\$ 493,801	\$ 466	\$ 215,154	\$ 709,421
Changes of assumptions	1,143,451	3,206	375,238	1,521,895
Net difference between projected and actual earnings on pension plan investment	3,787,649	25,167	-	3,812,816
Changes in proportion and differences between County contributions and proportionate share of contributions	451,465	455	-	451,920
County contributions (LGERS, ROD)/benefit payments and administration costs (LEOSSA) subsequent to the measurement date	2,000,312	4,019	71,696	2,076,027
<u>Deferred Inflows of Resources</u>				
Differences between expected and actual experience	\$ 48,414	\$ 1,098	\$ 5,352	\$ 54,864
Changes of assumptions	-	-	473,814	473,814
Net difference between projected and actual earnings on pension plan investment	-	-	-	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	62	-	62

GRANVILLE COUNTY, NORTH CAROLINA
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f. Other Postemployment Benefits

Plan Description. Under a County resolution, Granville County administers the Healthcare Benefits Plan (HCB Plan), single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for all employees hired prior to July 1, 2014 and who retire under the provisions of the North Carolina Local Governmental Employees' Retirement System (System) and were employed with the County at retirement are eligible to participate in the HCB Plan if they meet one of the following retirement conditions:

- Age 65 or older and have been previously employed by the County on a regular full-time basis for at least twenty years.
- Age 62 or older and have been previously employed by the County on a regular full-time basis for at least twenty-two years.
- Age 55 or older and have been previously employed by the County on a regular full time basis for at least twenty-five years.
- Have been previously employed by the County on a regular full-time basis for at least thirty years regardless of age.
- County Commissioners having served three complete terms. County Commissioners having served two complete terms may continue coverage by assuming financial responsibility for the payment of the entire premium.

The plan, which has a June 30, 2023 year end, does not issue a stand-alone report.

Benefits provided: The HCB Plan provides healthcare benefits for retirees. The County will subsidize a portion of the HCB Plan premium for eligible retirees in an amount equal to a single active employee's coverage. Retirees qualifying for County subsidized health premiums will receive at no cost a County subsidized Medicare Supplement policy and Medicare Part D coverage upon becoming Medicare eligible. Health care and prescription drug coverage are provided in the County's HCB Plan.

Contributions. The Board of Commissioners established the contribution requirements of plan members which may be amended by the Board. The Board establishes rates based on an actuarially determined rate. For the year ended June 30, 2023, the non-Medicare monthly premium was \$869 per month. If the employees and retirees qualified for the Wellness Option, they contributed \$45 or the Non-Wellness Option contributed \$120 per month. For those that are on Medicare, the County provides a Medicare Supplement and Prescription Plan that ranges from \$96 per month to \$333 per month depending on the age of the beneficiary. The Board of Commissioners may amend the benefit provisions.

For the current year, the County contributed \$576,380.

Plan membership. Membership of the HCB Plan consisted of the following at June 30, 2020, the date of the latest actuarial valuation:

Inactive plan members or beneficiaries	76
Inactive plan members entitled to but not yet	-
Active	112
Total	<u>188</u>

The County's total OPEB liability of \$17,450,304 was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2021.

GRANVILLE COUNTY, NORTH CAROLINA
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Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Real wage growth	0.75 percent
Wage inflation	3.25 percent
Salary increase, including wage inflation	
General Employees	3.25 to 8.41 percent
Law Enforcement Officers	3.25 to 8.15 percent
Municipal Bond Index Rate:	
Prior Measurement Date	2.16 percent
Measurement Date	3.54 percent
Healthcare cost trend rates:	
Pre-Medicare	7.00% for 2022 decreasing to an ultimate rate of 4.50% by 2032
Medicare	5.125% for 2022 decreasing to an ultimate rate of 4.50% by 2025

The County selected a Municipal Bond Index Rate equal to the Bond Buyer 20-year General Obligation Bond Index published at the last Thursday of June by The Bond Buyer, and the Municipal Bond Index Rate as of the measurement date as the discount rate used to measure the TOL.

Mortality rates were based on the Pub-2010 mortality tables, with adjustments for LGERS experience and generational mortality improvements using scale MP-2019.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period January 1, 2015 through December 31, 2019, adopted by the LGERS Board.

Sensitivity of the net OPEB liability to changes in the discount rate.

The following presents the net OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54 percent) and 1-percentage-point higher (4.54 percent) than the current discount rate:

	1% Decrease (2.54 percent)	Discount Rate (3.54 Percent)	1% Increase (4.54 percent)
Total OPEB liability (asset)	\$ 20,700,133	\$ 17,450,304	\$ 14,901,525

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculate using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current	1% Increase
Total OPEB liability (asset)	\$ 14,787,166	\$ 17,450,304	\$ 20,863,930

Changes in Total OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. At June 30, 2023, the County reported a total OPEB liability of \$17,450,304. The total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as of December 31, 2021. The total pension liability was then rolled forward to the measurement date of June 30, 2022 utilizing update procedures incorporating the actuarial assumptions.

GRANVILLE COUNTY, NORTH CAROLINA
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At June 30, 2023, the components of the total OPEB liability of the County, measured as of June 30, 2022, were as follows:

	Total OPEB Liability
Balances at June 30, 2022	\$ 23,358,511
Changes in	
Service Cost	541,492
Interest	510,048
Differences between Expected and	(1,953,724)
Changes of assumptions or other inputs	(4,429,643)
Benefit payments	(576,380)
Net Changes	(5,908,207)
Balances at June 30, 2023	\$ 17,450,304

Changes of assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 2.16 percent to 3.54 percent.

For the year ended June 30, 2023, the County recognized OPEB revenue of \$244,236. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 2,212,847
Changes of assumptions	2,436,740	3,818,497
Benefit payments and administrative costs made subsequent to the measurement date	601,927	-
Total	\$ 3,038,667	\$ 6,031,344

\$601,927 reported as deferred outflows of resources related to OPEB resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease in the total OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30	
2023	\$ (1,247,909)
2024	(699,734)
2025	(1,328,550)
2026	(318,411)
2027	-
Thereafter	-

GRANVILLE COUNTY, NORTH CAROLINA
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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 month's salary in a row during the 24 months prior to the employee's death, but the benefit will be a minimum of \$25,000 and will not exceed \$50,000. Because all death benefit payments are made from the Death Benefit Plan and not by the County, the County does not determine the number of eligible participants. The County has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers.

3. Closure and Post-Closure Costs

State and federal laws and regulations require the County to place a final cover on its landfill facility when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Granville County currently has closed two landfills – the Butner MSW site and the Oxford C&D site. The Butner site has 7 years remaining under the post closure requirements and the Oxford C&D site, which was capped and closed in 2019, will be monitored another 30 years. The County opened an MSW landfill on May 1, 2013 at the Oxford site, which is expected to have a 70-100-year capacity. It is currently at 20% of total capacity. The \$9,620,696 reported as landfill closure and postclosure care liability at June 30, 2023, represents the latest estimate for the remaining years of post closure maintenance and monitoring required for the two closed landfills (Butner and Oxford) and the open site in Oxford.

The County has met the requirements of a local government financial test that is one option under State and Federal laws and regulations that helps determine if a unit is financially able to meet closure and postclosure care requirements. However, the County has also elected to establish a reserve fund to accumulate resources for the payment of closure and postclosure care costs. The County expects that future inflation costs will be paid from the interest earnings on annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or by future tax revenues.

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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4 Deferred Outflows and Inflows of Resources

Deferred outflows of resources at year-end is comprised of the following:

	<u>Deferred Outflows of Resources</u>
Charge on refunding of debt	\$ 387,132
Difference between expected and actual experience	
LGERS	493,801
Register of Deeds	466
LEOSSA	215,154
OPEB	-
Changes of assumptions	
LGERS	1,143,451
Register of Deeds	3,206
LEOSSA	375,238
OPEB	2,436,740
Pensions - difference between projected and actual investment	
LGERS	3,787,649
Register of Deeds	25,167
LEOSSA	-
OPEB	-
Pensions - change in proportion and difference between employer contributions and proportionate share of contributions	
LGERS	451,465
Register of Deeds	455
LEOSSA	-
Contributions, benefits and admin costs paid subsequent to	
LGERS	2,000,312
Register of Deeds	4,019
LEOSSA	71,696
Benefit payments for the OPEB plan paid subsequent to measurement date	601,927
Total	<u>\$ 11,997,878</u>

**GRANVILLE COUNTY, NORTH CAROLINA
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Deferred inflows of resources at year-end is comprised of the following:

	Statement of <u>Net Position</u>	Governmental Funds <u>Balance Sheet</u>
Difference between expected and actual experience		
LGERS	\$ 48,414	\$ -
Register of Deeds	1,098	-
LEOSSA	5,352	-
OPEB	2,212,847	-
Changes of assumptions		
LEOSSA	473,814	-
OPEB	3,818,497	-
Pensions - difference between projected and actual investment		
LGERS	-	-
Register of Deeds	-	-
Pensions - change in proportion and difference		
Register of Deeds	62	-
Leases	3,077,617	1,751,604
Prepaid taxes not yet earned (General Fund)	90,580	90,580
Subdivision deposit	16,659	16,659
Taxes receivable, net (General)	-	602,570
Total	<u>\$ 9,744,940</u>	<u>\$ 2,461,413</u>

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 Joint Risk Management Agency. Through these pools, the County obtains property coverage equal to replacement cost values of owned property subject to total insured values, with sublimits on coverage for specified perils; general, auto, professional, employment practices, and law enforcement liability coverage of \$2 million per occurrence; auto physical damage coverage for owned autos at actual cash value; crime coverage of \$250,000 per occurrence; and workers' compensation coverage up to the statutory limits. All property coverage and some liability coverage is subject to per occurrence deductibles, as selected by the County. The pools are audited annually by certified public accountants, and the audited financial statements are available to the County upon request. Both of these pools are reinsured through a multi-state public entity captive for single occurrence losses in excess of \$500,000, up to a \$2 million limit for liability coverage, and single occurrence losses in excess of \$750,000 for workers' compensation. Through the captive, the Liability and Property Pool is reinsure for \$2,000,000 of annual aggregate losses in excess of \$250,000 per occurrence for property, auto physical damage and crime coverage, with additional limits of \$498 million purchased through a group of commercial carriers through the multi-state public entity captive. The County provides employee health and dental benefits through a self-insured plan provided by Blue Cross Blue Shield (BCBS). Claims are administered and paid directly from the plan by BCBS. Specific stop-loss is set at \$80,000 per individual health insurance claim with an unlimited lifetime maximum. Aggregate stop-loss is set at the level of 125% with a minimum aggregate attachment point of \$2,508,360 and a contract period maximum of \$1,000,000.

In accordance with G. S. 159-29, the County's employees that have access to \$100 or more of the County's funds at any given time are performance bonded through a commercial crime coverage with a \$250,000 occurrence limit. Individuals holding positions requiring statutory bonds are covered elsewhere. The tax collector are is individually bonded for \$250,000 each. Due to USDA financing requirements, the Finance Director is bonded for \$1,000,000. The Sheriff and Register of Deeds are each individually bonded for \$25,000 each. The remaining employees that have access to funds are bonded under a blanket bond for

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

Granville County ABC Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The ABC Board has property, general liability, auto liability, workers' compensation, and employee health coverage. The Board also has liquor legal liability. There have been no significant reductions in insurance coverage from the prior year and settled claims have not exceeded coverage in any of the past three fiscal years.

Granville Health System is involved in litigation in the ordinary course of business related to professional liability claims. Management believes all claims will be settled within the limits of insurance coverage. Other claims may be asserted arising from past services provided through September 30, 2021. Management believes these claims, if asserted, would be settled within the limits of insurance coverage. The System's medical malpractice coverage is on an occurrence basis with insurance limits of \$1,000,000 per claim and \$3,000,000 in the aggregate. The System also has an occurrence based umbrella policy of \$10,000,000.

6 Contingent Liabilities

At June 30, 2023, the County was a defendant to various lawsuits. In the opinion of the County's management and the County attorney, the ultimate effect of these legal matters will not have a material adverse effect on the County's financial position.

7 Long-Term Obligations

a. Subscriptions payable

For the year ended 6/30/2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

On 07/15/2022, Granville County, NC entered into a 36 month subscription for the use of DebtBook Services. An initial subscription liability was recorded in the amount of \$22,023. As of 06/30/2023, the value of the subscription liability is \$14,523. Granville County, NC is required to make annual fixed payments of \$7,500. The subscription has an interest rate of 2.1840%. The value of the right to use asset as of 06/30/2023 of \$22,023 with accumulated amortization of \$7,055 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Granville County, NC entered into a 22 month subscription for the use of KnowBe4 Subscription. An initial subscription liability was recorded in the amount of \$2,476. As of 06/30/2023, the value of the subscription liability is \$0. Granville County, NC is required to make annual fixed payments of \$7,071. The subscription has an interest rate of 202.4000%. The value of the right to use asset as of 06/30/2023 of \$2,476 with accumulated amortization of \$1,351 is included with Software on the Subscription Class activities table found below.

GRANVILLE COUNTY, NORTH CAROLINA
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On 07/01/2022, Granville County, NC entered into a 14 month subscription for the use of Indexing System. An initial subscription liability was recorded in the amount of \$20,462. As of 06/30/2023, the value of the subscription liability is \$0. Granville County, NC is required to make annual fixed payments of \$20,520. The subscription has an interest rate of 1.7100%. The value of the right to use asset as of 06/30/2023 of \$20,462 with accumulated amortization of \$17,539 is included with Software on the Subscription Class activities table found below. Granville County, NC had a termination period of 3 months as of the subscription commencement.

On 07/01/2022, Granville County, NC entered into a 21 month subscription for the use of CivicRec. An initial subscription liability was recorded in the amount of \$4,700. As of 06/30/2023, the value of the subscription liability is \$0. Granville County, NC is required to make annual fixed payments of \$4,774. The subscription has an interest rate of 2.0240%. The value of the right to use asset as of 06/30/2023 of \$6,065 with accumulated amortization of \$3,401 is included with Software on the Subscription Class activities table found below.

On 10/18/2022, Granville County, NC entered into a 36 month subscription for the use of Tyler - Software Services. An initial subscription liability was recorded in the amount of \$171,495. As of 06/30/2023, the value of the subscription liability is \$112,499. Granville County, NC is required to make annual fixed payments of \$59,297. The subscription has an interest rate of 3.2380%. The value of the right to use asset as of 06/30/2023 of \$338,305 with accumulated amortization of \$79,251 is included with Software on the Subscription Class activities table found below.

On 10/15/2022, Granville County, NC entered into a 24 month subscription for the use of Record Management System . An initial subscription liability was recorded in the amount of \$9,841. As of 06/30/2023, the value of the subscription liability is \$4,843. Granville County, NC is required to make annual fixed payments of \$4,998. The subscription has an interest rate of 3.2070%. The value of the right to use asset as of 06/30/2023 of \$9,841 with accumulated amortization of \$3,499 is included with Software on the Subscription Class activities table found below.

On 10/15/2022, Granville County, NC entered into a 24 month subscription for the use of JMS Software. An initial subscription liability was recorded in the amount of \$12,947. As of 06/30/2023, the value of the subscription liability is \$6,568. Granville County, NC is required to make annual fixed payments of \$6,379. The subscription has an interest rate of 3.2070%. The value of the right to use asset as of 06/30/2023 of \$12,947 with accumulated amortization of \$4,604 is included with Software on the Subscription Class activities table found below.

On 10/14/2022, Granville County, NC entered into a 24 month subscription for the use of Biometric Scanning. An initial subscription liability was recorded in the amount of \$1,282. As of 06/30/2023, the value of the subscription liability is \$634. Granville County, NC is required to make annual fixed payments of \$648. The subscription has an interest rate of 3.2070%. The value of the right to use asset as of 06/30/2023 of \$1,282 with accumulated amortization of \$457 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Granville County, NC entered into a 36 month subscription for the use of RMS Software. An initial subscription liability was recorded in the amount of \$29,290. As of 06/30/2023, the value of the subscription liability is \$19,315. Granville County, NC is required to make annual fixed payments of \$9,975. The subscription has an interest rate of 2.1840%. The value of the right to use asset as of 06/30/2023 of \$29,290 with accumulated amortization of \$9,763 is included with Software on the Subscription Class activities table found below.

GRANVILLE COUNTY, NORTH CAROLINA
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Amount of Subscription Assets by Major Classes of Underlying Asset

<u>Asset Class</u>	<u>Asset Value</u>	<u>Amortization</u>
Software	\$ 442,690	\$ 126,920
Total Subscriptions	\$ 442,690	\$ 126,920

The future minimum subscription obligations and the net present value of these minimum lease payments as of June 30, 2023, were as follows:

Year Ending June 30	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 84,134	\$ 4,768	\$ -	\$ -
2025	74,247	2,224	-	-
Total	\$ 158,381	\$ 6,992	\$ -	\$ -

a. Lease Liabilities

The County has entered into agreements to lease certain equipment and property. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

On 07/01/2021, Granville County, NC entered into a 120 month lease as Lessee for the use of 104 Belle Street. An initial lease liability was recorded in the amount of \$454,387. As of 06/30/2023, the value of the lease liability is \$376,260. Granville County, NC is required to make monthly fixed payments of \$3,750. The lease has an interest rate of 1.6040%. The Buildings estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$454,387 with accumulated amortization of \$90,877 is included with Buildings on the Lease Class activities table found below.

On 07/01/2021, Granville County, NC entered into a 61 month lease as Lessee for the use of Water Rights. An initial lease liability was recorded in the amount of \$34,012. As of 06/30/2023, the value of the lease liability is \$23,348. Granville County, NC is required to make annual fixed payments of \$5,402. The lease has an interest rate of 1.0590%. The Easements estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$34,012 with accumulated amortization of \$13,382 is included with Easements on the Lease Class activities table found below.

On 07/01/2021, Granville County, NC entered into a 36 month lease as Lessee for the use of Health Department Office. An initial lease liability was recorded in the amount of \$622,480. As of 06/30/2023, the value of the lease liability is \$208,877. Granville County, NC is required to make monthly fixed payments of \$17,475. The lease has an interest rate of 0.7270%. The Buildings estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$622,480 with accumulated amortization of \$414,987 is included with Buildings on the Lease Class activities table found below. Granville County, NC has 3 extension option(s), each for 12 months.

On 07/01/2021, Granville County, NC entered into a 119 month lease as Lessee for the use of 2531 E. Lyon Station Road. An initial lease liability was recorded in the amount of \$799,810. As of 06/30/2023, the value of the lease liability is \$659,030. Granville County, NC is required to make monthly fixed payments of \$6,800. The lease has an interest rate of 1.6040%. The Buildings estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$799,810 with accumulated amortization of \$160,095 is included with Buildings on the Lease Class activities table found below. Granville County, NC has 2 extension option(s), each for 60 months.

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

On 07/01/2021, Granville County, NC entered into a 39 month lease as Lessee for the use of U.S. Hwy 15 N. An initial lease liability was recorded in the amount of \$14,266. As of 06/30/2023, the value of the lease liability is \$4,765. Granville County, NC is required to make annual fixed payments of \$4,800. The lease has an interest rate of 0.7270%. The Land estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$14,266 with accumulated amortization of \$8,675 is included with Land on the Lease Class activities table found below. Granville County, NC has 1 extension option(s), each for 120 months.

On 07/01/2021, Granville County, NC entered into a 35 month lease as Lessee for the use of Xerox Copier - Savin IM C6500. An initial lease liability was recorded in the amount of \$17,139. As of 06/30/2023, the value of the lease liability is \$5,425. Granville County, NC is required to make monthly fixed payments of \$495. The lease has an interest rate of 0.7270%. The Equipment estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$17,140 with accumulated amortization of \$11,490 is included with Equipment on the Lease Class activities table found below.

On 07/01/2021, Granville County, NC entered into a 42 month lease as Lessee for the use of Xerox Copiers - Savin. An initial lease liability was recorded in the amount of \$129,812. As of 06/30/2023, the value of the lease liability is \$56,122. Granville County, NC is required to make monthly fixed payments of \$3,140. The lease has an interest rate of 0.8930%. The Equipment estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$129,812 with accumulated amortization of \$72,792 is included with Equipment on the Lease Class activities table found below.

Amount of Lease Assets by Major Classes of Underlying Asset

<u>Asset Class</u>	<u>Asset Value</u>	<u>Accumulated Amortization</u>
Land	\$ 14,266	\$ 8,675
Buildings	1,876,677	665,959
Equipment	146,952	84,282
Easements	34,012	13,382
	<u>\$ 2,071,907</u>	<u>\$ 772,299</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2023, were as follows:

Year Ending June 30	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 371,224	\$ 17,191	\$ 5,811	\$ 44
2025	141,935	14,131	526	1
2026	129,290	12,092	-	-
2027	132,510	10,028	-	-
2028	131,966	7,895	-	-
2029-2033	420,565	10,558	-	-
Total	<u>\$ 1,327,491</u>	<u>\$ 71,895</u>	<u>\$ 6,337</u>	<u>\$ 46</u>

**GRANVILLE COUNTY, NORTH CAROLINA
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FOR THE YEAR ENDED JUNE 30, 2023**

Operating Lease

The System has entered into an operating lease agreement lease space in a medical office building adjacent to the System. Under the agreement, the System is obligated to pay 180 monthly payments of \$18,666. Each year the rate is increased three percent. There are two renewal options of five years each under the agreement. Currently this space is subleased to several tenants. Rental terms include maturity dates from three to five years with each lease having renewal options to extend the original terms. Rental income under these subleases amounted to approximately \$41,000 as of September 30, 2022.

Total rental expense charged to operations amounted to approximately \$597,370 for the year ended September 30, 2022. Approximate future minimum rentals for the year ending September 30 are as follows:

2023	\$ 598,055
2024	598,740
2025	599,425
2026	600,110
2027	600,795
Total	<u>\$ 2,997,125</u>

b. Installment Purchase

As authorized by State law [G.S. 160A-20 and 153A-158.1], the County financed various property acquisitions through installment financing. The County's installment purchases at June 30, 2023, are comprised of the following individual issues:

In September 2012, the County entered into a direct placement \$8,950,000 installment \$ 3,199,000 financing agreement for the reimbursement of the Triangle North-Granville purchase (\$5,350,000), renovations to the County's Orange street facility (\$2,100,000), renovations to the County's Lanier street facility (\$1,100,000), and renovations to the County's Courthouse (\$400,000). Payments of interest are due on February 1 and August 1 with principal payments ranging from \$639,000-\$640,000. The interest rate on the loan is 2.22%.

In July 2012, the County entered into a direct placement \$1,810,000 installment financing 651,652 agreement for the purchase and upfit of an existing Medical Office Building located near the Granville Health System to be used by the Medical Center for physician office space. Interest and principal payments are due on January 17 and July 17. Interest is at a rate of 3.73%.

In August 2014, the County entered into a \$9,000,000 direct placement installment financing 7,347,812 agreement to finalize funding for the Granville Health System Emergency Room renovations. The funding was obtained through the USDA. Payments for this agreement are made monthly for 30 years with a 4.0% interest rate.

In August 2014, the County entered into a \$5,000,000 direct placement installment financing 4,082,091 agreement to finalize funding for the Granville Health System Emergency Room renovations. The funding was obtained through the USDA. Payments for this agreement are made monthly for 30 years with a 4.0% interest rate.

In April 2018, the County entered into a \$8,105,000 direct placement installment financing 6,075,000 agreement to fund school repairs. Payments are due on April 1 and October 1 for the next 20 years. Interest will be paid at a rate of 3.58%.

GRANVILLE COUNTY, NORTH CAROLINA
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In May 2018, the County entered into a \$5,800,000 direct placement installment financing agreement to fund a hospital building. Payments are due on annually on May 9 for the next 20 years. Interest will be paid at a rate of 4.22% 4,350,000

Total \$ 25,705,555

For Granville County, the future minimum payments as of June 30, 2023, including \$8,849,785 of interest are:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2024	\$ 1,821,862	\$ 931,536
2025	1,842,318	871,167
2026	1,862,550	809,990
2027	1,883,592	740,898
2028	1,826,152	692,278
2029-2033	5,808,112	2,715,321
2034-2038	6,323,721	1,531,287
2039-2043	3,478,271	536,929
2044-2048	858,977	20,379
Total	<u>\$ 25,705,555</u>	<u>\$ 8,849,785</u>

c. **Certificates of Participation**

\$5,215,000 Series 2010B Limited Obligation Certificates of Participation, Qualified School Construction Bonds, issued August 2010, with interest semiannually on March 1 and September 1 and principal due annually on September 1 through 2025, interest at 5.05%. Annual payments are required to be made into a sinking fund held by US Bank. The deposits and the interest earned on those deposits will be used to make the principal payment in September 2025. These bonds are eligible for federal interest subsidy payments equal to 100% of the true interest cost of the bonds as provided in the American Recovery and Reinvestment Act (ARRA) and the Hiring Incentives to Restore Employment (HIRE) Act. \$ 5,215,000

Total \$ 5,215,000

Year Ending June 30	Governmental Activities	
	Principal	Interest
2024	\$ -	\$ 263,358
2025	-	263,358
2026	5,215,000	131,679
2027	-	-
2028	-	-
Total	<u>\$ 5,215,000</u>	<u>\$ 658,395</u>

d. **General Obligation Indebtedness**

All general obligation bonds serviced by the County's General Fund are collateralized by the full faith, credit, and taxing power of the County. Principal and interest requirements are appropriated when due.

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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General Obligation Bonds

\$16,095,000 Refunding Bonds 2013 due on June 1 and December 1; interest at 2.5-4.0%	\$ 3,150,000
\$5,485,000 Refunding Bonds 2015 due on May 1 and November 1; interest at 2.27%	1,884,000
\$5,044,000 Refunding Bonds 2017 due on June 1 and December 1; interest at 2.39%	2,905,000
\$34,665,000 Limited Obligation 2018 due on April 1 and October 1; interest at 3.75-5%	27,120,000
\$6,060,000 Limited Obligation, Series 2021 due on March 1 and September 1; interest at 1.32%	4,960,000
Total	<u><u>\$ 40,019,000</u></u>

*Granville County Schools holds title to some of the assets completed through these bond funds.

Annual debt service requirements to maturity for the County's general obligation bonds are as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2024	\$ 5,647,000	\$ 1,548,029
2025	5,146,000	1,352,928
2026	3,632,000	1,163,678
2027	3,116,000	1,027,839
2028	3,104,000	903,497
2029-2033	11,034,000	2,895,223
2034-2038	6,950,000	1,051,188
2039-2043	1,390,000	26,063
Total	<u><u>\$ 40,019,000</u></u>	<u><u>\$ 9,968,445</u></u>

At June 30, 2023, Granville County had a legal debt margin of \$357,450,342.

The System's notes payable at September 30, 2022, are comprised of the following:

Note payable monthly at 3.73% interest; principal and interest payable semi-annually of \$79,324 through July 2027; collateralized by real estate	\$ 717,593
Note payable at 4.22%, principal due annually of \$290,000 plus interest through May 2038; collateralized by building and guaranteed by County	4,640,000
Note payable monthly at 4.00% interest, principal and interest payable monthly of \$66,920 through December 2043; collateralized by real estate: guaranteed by Granville County	11,685,024
Note payable monthly at 4.38% interest, principal and interest monthly of \$5,965 through September 2023	73,776
Total	<u><u>\$ 17,116,393</u></u>

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
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The future principal and interest payments on long-term debt for years ending September 30, follows:

<u>Year Ending Sept 30</u>	<u>Amount</u>
2023	\$ 832,965
2024	789,724
2025	792,800
2026	824,101
2027	845,403
Thereafter	13,031,403
Total	<u>\$ 17,116,396</u>

e. **Refunding & Advance Refundings**

On February 12, 2013, the County issued \$16,095,000 of general obligation current and advance refunding bonds to provide resources to purchase U.S. Government securities that were placed in an irrevocable trust for the purpose of general resources for all future debt service payments of \$16,890,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. The net carrying amount of the old debt exceeded the reacquisition price of the old debt by \$795,000. This amount is being netted against the new debt and amortized over the life of the refunded debt. This advance refunding was undertaken to reduce total debt service payments over the next 10 years and resulted in an economic gain of \$1,526,661.

On July 29, 2015, the County issued \$5,485,000 of general obligation refunding bonds to provide resources to pay off 2006 school bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. The net carrying amount of the old debt exceeded the reacquisition price of the old debt by \$157,552. This amount is being netted against the new debt and amortized over the life of the refunded debt. This advance refunding was undertaken to reduce total debt service payments over the next 11 years and resulted in an economic gain of \$278,696.

On November 29, 2017, the County issued \$5,044,000 of general obligation refunding bonds to provide resources to pay off 2009 bonds. As a result, the refunded bonds are considered to be defeased and liability has been removed from the governmental activities column of the statement of net position. The net carrying amount of the old debt exceeded the reacquisition price of the old debt by \$244,000. This amount is being netted against the new debt and amortized over the life of the refunded debt. This advance refunding was undertaken to reduce total debt service payments over the next 10 years and resulted in an economic gain of \$298,337.

On November 6, 2018, the County issued \$34,665,000 of limited obligation bonds. Of this total, \$8,270,000 was issued to provide resources to pay off 2007 and 2014 bonds. As a result, the refunded bonds are considered defeased and liability has been removed from the governmental activities column of the statement of net position. The net carrying amount of the old debt exceeded the reacquisition price of the old debt by \$728,231. This amount is being netted against the new debt and amortized over the life of the refunded debt. This advance refunding was undertaken to reduce total debt service payments over the next 10 years and resulted in an economic gain of \$119,212.

On January 20, 2021, the County issued \$6,060,000 of limited obligation bonds, which was used to refund the COPS, Series 2010A RZEDB agreement. As a result, the refunded debt is considered defeased and the liability has been removed from the governmental activities column of the statement of net position. The net carrying amount of the new debt exceeded the reacquisition price of the old debt by \$195,000. This amount is being netted against the interest expense, as it was for bond refunding costs. This advance refunding was undertaken to reduce total debt service payments over the next 10 years and resulted in an economic gain of \$505,280.

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023:

	Beginning Balance July 1, 2022	Increases	Decreases	Ending Balance June 30, 2023	Current Portion of Balance
Governmental Activities:					
General obligation bonds	\$ 45,821,000	\$ -	\$ 5,802,000	\$ 40,019,000	\$ 5,647,000
Plus: Premiums on issuance	4,083,953	-	298,679	3,785,274	298,679
Total General Obligation Bonds	49,904,953	-	6,100,679	43,804,274	5,945,679
Direct Placement Installment Purchases	27,509,698	-	1,804,143	25,705,555	1,808,072
Certificates of participation	5,215,000	-	-	5,215,000	-
Lease liabilities	1,691,893	-	364,402	1,327,491	371,224
Subscriptions payable	56,928	217,587	116,134	158,381	84,134
Compensated Absences	1,577,872	1,078,521	1,123,198	1,533,195	383,299
Total pension liability (LGERS)	2,857,409	8,431,776	-	11,289,185	-
Total OPEB Liability	23,050,179	-	5,830,219	17,219,960	-
Total pension liability (LEOSSA)	2,973,895	-	318,969	2,654,926	-
Total governmental activities	\$ 114,837,827	\$ 9,727,884	\$ 15,657,744	\$ 108,907,967	\$ 8,592,408
Business-type Activities:					
Lease liabilities	\$ 12,104	\$ -	\$ 5,767	\$ 6,337	\$ 5,811
Accrued landfill closure and post-closure costs	9,032,089	588,607	-	9,620,696	-
Compensated absences	27,155	16,640	12,935	30,860	7,715
Total pension liability (LGERS)	43,234	127,578	-	170,812	-
Total OPEB liability	308,332	-	77,988	230,344	-
Total Business-type activities	\$ 9,410,810	\$ 732,825	\$ 90,923	\$ 10,052,712	\$ 7,715

Total pension liability (LGERS), total pension liability (LEOSSA), and total other postemployment liability for governmental activities are all typically liquidated in the General Fund. Compensated absences for governmental activities typically have been liquidated in the General Fund and accounted for on a LIFO basis, assuming that employees are taking leave time as it is earned. Net pension liability and total OPEB liability for business-type activities are generally liquidated by the Solid Waste Management Fund.

The following is a summary of changes in the System's long-term obligations for the fiscal year ended September 30, 2022:

	Beginning Balance Sept 30, 2021	Increases	Decreases	Ending Balance Sept 30, 2022	Current Portion of Balance
Governmental Activities:					
Installment Purchases	\$ 17,993,860	\$ -	\$ 877,467	\$ 17,116,393	\$ 832,962
Compensated absences	2,077,418	793,740	-	2,871,158	-
Total pension liability (LGERS)	5,063,014	14,148,305	-	19,211,319	-
Total governmental activities	\$ 25,134,292	\$ 14,942,045	\$ 877,467	\$ 39,198,870	\$ 832,962

**GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

C. Interfund Balances and Activity

Transfers to/from other funds at June 30, 2023 consist of the following:

From ARPA Fund to General Fund for revenue replacement.	\$ 9,387,820
From General Fund to Triangle North Fund to support project expenditures.	5,100,000
From General Fund to Solid Waste Management Fund to support operations and capital outlay purchases.	6,692,250
Total	<u>\$ 21,180,070</u>

Balances due to/from other funds as of June 30, 2022, consist of the following:

From Coronavirus Relief Fund to General Fund for expenditures covered by the General Fund.	\$ 400
From Falls Meadow/Montgomery Place Project Fund to General Fund to fund street improvements that are to be reimbursed via assessments	229,287
From Solid Waste Fund to General Fund for expenditures covered by the General Fund.	483,848
	<u>\$ 713,535</u>

D. Net Investment in Capital Assets

The total net investment in capital assets at June 30, 2023 is composed of the following elements:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Capital assets (Net of depreciation)	\$ 77,955,767	\$ 9,668,835
Right to use leased assets (net of amortization)	1,607,191	7,189
Capital debt calculation:		
Total debt, gross	76,052,320	6,337
Less:		
School debt for assets to which the county does not hold title	(29,514,402)	-
System debt for assets which the county does not hold title	(16,431,555)	-
Unamortized assets related to capital debt (excluding school related)	(119,056)	-
Add:		
Unamortized liabilities related to capital debt (excluding school related)	2,667,911	-
Total capital debt	<u>32,655,218</u>	<u>6,337</u>
Net investment in capital assets	<u>\$ 46,907,740</u>	<u>\$ 9,669,687</u>

**GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

E. Fund Balance

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

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

Total Fund Balance - General Fund	\$ 49,134,592
Less:	
Prepaid Assets	6,200
Leases	50,215
Stabilization by State Statute	6,151,810
Appropriated fund balance in 2024 budget	3,601,376
Education	4,410,356
Register of Deeds	112,665
Tax Revaluation	620,272
Public Safety	1,910,755
Human Services	4,679,865
Economic and Physical Development	1,600,000
Community Service	2,200,000
Working Capital / Fund Balance Policy	23,057,123
Remaining Fund Balance	733,956

The County has adopted a minimum fund balance policy for the General Fund which instructs management to conduct business of the County in such a manner that available fund balance is at least equal to or greater than 30% of General Fund expenditures.

NOTE IV: Joint Ventures

Vance-Granville Community College

The County, in conjunction with Vance County, Warren County, Franklin County, the State of North Carolina, and the Boards of Education of Vance, Granville, Warren and Franklin Counties, participates in a joint venture to operate Vance-Granville Community College. Each participant appoints members of the thirteen-member board of trustees of the community college. No participant appoints a majority. The president of the community college's student government serves as an ex-officio nonvoting member of the community college's board of trustees. The community college is included as a component unit of the State. The County has the basic responsibility for providing funding for facilities of the community college and also provides some financial support for the community college's operations. The County has an ongoing financial responsibility for the community college because of the statutory responsibilities to provide funding for the community college's facilities. The County contributed \$780,778 and \$452,681 to the community college for operating and capital purposes, respectively, during the fiscal year ended June 30, 2023. The participating governments do not have any equity interest in the joint venture; therefore, no equity interest has been reflected in the County's financial statements at June 30, 2023. Complete financial statements for the community college may be obtained from the community college's administrative offices, at P.O. Box 918, Henderson, N.C. 27536.

**GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

Granville-Vance Health District

Granville County and Vance County participate in a multi-county health district joint venture. Granville County places one member on the Health District Board. Granville County has an ongoing financial responsibility to the Health District since it is legally required to provide health services either directly or jointly with other counties. The County does not retain an equity interest in the Health District. Complete financial statements for the Health District can be obtained at 115 Charles D. Rollins Road, Henderson, N.C. 27536.

Area Mental Health

Granville County participates with Alamance, Cabarrus, Caswell, Chatham, Davidson, Franklin, Halifax, Orange, Person, Rowan, Stanly, Union, Vance, and Warren counties in an Area Authority and Managed Care Organization operated by Vaya Healthcare Solutions. Each participating government appoints representation on the Five-County Oversight Board and has representation on the Board of Directors of Cardinal Innovations. The County does not retain an equity interest in the program. Financial statements can be requested at 1032 College Street, Oxford, NC 27565.

Kerr Area Transit Authority

The County also participates in a joint venture to operate Kerr Area Transit Authority. The County appoints six members to the twenty-one-member board. None of the participating governments have any equity interest in the Authority, so no equity interest has been reflected in the financial statements at June 30, 2023. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$131,588 to the Authority to supplement its activities. Complete financial statements for the Authority may be obtained at 943 West Andrews Avenue, Henderson, N.C. 27536.

Aeronautics Authority of the City of Henderson, City of Oxford, County of Granville and County of Vance

The County also participates in a joint venture to operate the Aeronautics Authority of the City of Henderson, City of Oxford, County of Granville and County of Vance. The County appoints one member to the four-member board. None of the participating governments have any equity interest in the Authority, so no equity interest has been reflected in the financial statements at June 30, 2023. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$33,750 to the Authority to supplement its activities. Complete financial statements for the Authority may be obtained from P.O. Box 368, Henderson, N.C. 27536.

NOTE V: Joint Governed Organization

Kerr-Tar Regional Council

The County, in conjunction with four other counties and fifteen municipalities, established Kerr-Tar Regional Council of Governments (Council) to coordinate various funding received from federal and State agencies. Each participating government appoints members to the Council's governing board. The County paid membership fees of \$24,204 to the Council during the fiscal year ended June 30, 2023. Complete financial statements for the Council may be obtained from the Council's administrative offices at 510 Dabney Drive, Henderson, N.C. 27536.

GRANVILLE COUNTY, NORTH CAROLINA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE VI: Summary Disclosure of Significant Commitments and Contingencies

Federal and State Assisted

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

NOTE VII: Significant Effects of Subsequent Events

The County has evaluated events and transactions that occurred between June 30, 2023 and January 15, 2023, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements. There were no events that occurred during this time that were deemed to be significant enough to be disclosed.

NOTE IX: Prior Period Adjustments

Prior period adjustments were made to the General Fund that decreased fund balance by \$13,188. These adjustment were to record a correction to forfeiture funds that were received which had been deposited into the Forfeiture - Treasury checking account, which should have been deposited into the Forfeiture - Department of Justice account.

REQUIRED SUPPLEMENTAL FINANCIAL DATA

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

- 1 ~ Schedule of County's Proportionate Share of Total Pension Liability (Asset) for (LGERS)
- 2 ~ Schedule of County Contributions (LGERS)
- 3 ~ Schedule of County's Proportionate Share of Total Pension Asset Register of Deeds'
Supplemental Pension Fund
- 4 ~ Schedule of County Contributions Register of Deeds' Supplemental Pension Fund
- 5 ~ Schedule of Changes in Total Pension Liability for the Law Enforcement Officers' Special
Separation Allowance.
- 6 ~ Schedule of Liability as a Percentage of Covered Payroll for the Law Enforcement Officers'
Special Separation Allowance.
- 7 ~ Schedule of Changes in the Total OPEB Liability and Related Ratios

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Granville County, North Carolina
Schedule of County's Proportionate Share of Total Pension Liability (Asset)
Local Government Employees' Retirement System
Last Ten Fiscal Years*

Local Government Employees' Retirement System					
	2023	2022	2021	2020	2019
County's proportion of the total pension liability (asset) (%)	0.203%	0.189%	0.182%	0.179%	0.177%
County's proportion of the total pension liability (asset) (\$)	\$ 11,459,997	\$ 2,900,643	\$ 6,507,209	\$ 4,884,254	\$ 4,203,316
County's covered payroll	\$ 15,657,137	\$ 14,665,956	\$ 13,758,827	\$ 13,461,599	\$ 12,597,654
County's proportionate share of the total pension liability (asset) as a percentage of its covered payroll	73.19%	19.78%	47.29%	36.28%	33.37%
Plan fiduciary net position as a percentage of the total pension liability**	84.14%	95.51%	88.61%	90.86%	92.00%
	2018	2017	2016	2015	2014
County's proportion of the total pension liability (asset) (%)	0.180%	0.181%	0.180%	0.182%	0.186%
County's proportion of the total pension liability (asset) (\$)	\$ 2,745,928	\$ 3,832,725	\$ 807,011	\$ (1,070,625)	\$ 2,237,193
County's covered payroll	\$ 12,039,675	\$ 11,595,359	\$ 11,078,798	\$ 11,056,961	\$ 10,899,278
County's proportionate share of the total pension liability (asset) as a percentage of its covered payroll	22.81%	33.05%	7.28%	-9.68%	20.53%
Plan fiduciary net position as a percentage of the total pension liability**	94.18%	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.

This schedule will not present 10 years' worth of information until fiscal year 2023.

Granville County, North Carolina
Schedule of County Contributions
Local Government Employees' Retirement System
Last Ten Fiscal Years

Local Government Employees' Retirement System					
	2023	2022	2021	2020	2019
Contractually required contribution	\$ 2,000,312	\$ 1,807,295	\$ 1,518,988	\$ 1,260,879	\$ 1,064,421
Contributions in relation to the contractually required contribution	2,000,312	1,807,295	1,518,988	1,260,879	1,064,421
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 16,230,760	\$ 15,657,137	\$ 14,665,956	\$ 13,758,827	\$ 13,461,599
Contributions as a percentage of covered payroll	12.32%	11.54%	10.36%	9.16%	7.91%
	2018	2017	2016	2015	2014
Contractually required contribution	\$ 971,019	\$ 900,473	\$ 794,490	\$ 791,446	\$ 786,842
Contributions in relation to the contractually required contribution	971,019	900,473	794,490	791,446	786,842
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 12,597,654	\$ 12,039,675	\$ 11,595,359	\$ 11,078,798	\$ 11,056,961
Contributions as a percentage of covered payroll	7.71%	7.48%	6.85%	7.14%	7.12%

* Information is not required to be presented retroactively.

This schedule will not present 10 years' worth of information until fiscal year 2023.

Granville County, North Carolina
Schedule of the County's Proportionate Share of the Total Pension Liability (Asset)
Register of Deeds' Supplemental Pension Fund
Last Ten Fiscal Years*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's proportionate share of the total pension (asset) liability (%)	0.457%	0.457%	0.464%	0.402%	0.472%
County's proportionate share of the total pension (asset) liability (\$)	\$ (60,550)	\$ (87,778)	\$ (106,230)	\$ (79,410)	\$ (78,151)
Plan fiduciary net position as a percentage of the total pension liability **	139.04%	156.53%	173.62%	164.11%	153.31%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportionate share of the total pension (asset) liability (%)	0.481%	0.439%	0.459%	0.457%	0.427%
County's proportionate share of the total pension (asset) liability (\$)	\$ (82,034)	\$ (82,098)	\$ (106,274)	\$ (103,658)	\$ (91,205)
Plan fiduciary net position as a percentage of the total pension liability **	153.77%	160.17%	197.29%	193.88%	190.50%

* 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.

This schedule will NOT present 10 years' worth of information until fiscal year 2023.

Granville County, North Carolina
Schedule of County Contributions
Register of Deeds' Supplemental Pension Fund
Last Ten Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's required contribution	\$ 4,019	\$ 5,243	\$ 5,483	\$ 4,438	\$ 3,823
Contributions in relation to contractually required contribution	<u>4,019</u>	<u>5,243</u>	<u>5,483</u>	<u>4,438</u>	<u>3,823</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's required contribution	\$ 4,038	\$ 4,228	\$ 3,928	\$ 3,670	\$ -
Contributions in relation to contractually required contribution	<u>4,038</u>	<u>4,228</u>	<u>3,928</u>	<u>3,670</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Information is not required to be presented retroactively.

This schedule will not present 10 years' worth of information until fiscal year 2023.

Granville County, North Carolina
Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Last Seven Fiscal Years

	2023	2022	2021	2020
Beginning Balance	\$ 2,973,895	\$ 2,782,212	\$ 1,920,442	\$ 1,648,569
Service Cost	147,540	151,298	85,321	82,772
Interest on the total pension liability	65,551	52,785	62,006	59,184
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience in the measurement of the total pension liability	84,397	164,408	1,338	114,213
Changes of assumptions or other inputs	(495,384)	(82,292)	749,917	60,972
Benefit payments	(121,073)	(94,516)	(36,812)	(45,268)
Other changes	-	-	-	-
Ending balance of the total pension liability	<u>\$ 2,654,926</u>	<u>\$ 2,973,895</u>	<u>\$ 2,782,212</u>	<u>\$ 1,920,442</u>

	2019	2018	2017
Beginning Balance	\$ 1,669,988	\$ 1,401,767	\$ 1,350,911
Service Cost	77,889	69,248	69,009
Interest on the total pension liability	52,109	53,451	47,690
Changes of benefit terms	-	-	-
Differences between expected and actual experience in the measurement of the total pension liability	(41,507)	69,585	-
Changes of assumptions or other inputs	(67,976)	109,989	(35,732)
Benefit payments	(41,934)	(34,052)	(30,111)
Other changes	-	-	-
Ending balance of the total pension liability	<u>\$ 1,648,569</u>	<u>\$ 1,669,988</u>	<u>\$ 1,401,767</u>

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

* Information is not required to be presented retroactively.

This schedule will not present 10 years' worth of information until fiscal year 2026.

There are no assets accumulated in a trust that meet the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

Granville County, North Carolina
Schedule of Pension Liability as a Percentage of Covered Payroll
Law Enforcement Officers' Special Separation Allowance
Last Seven Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total pension liability	\$ 2,654,926	\$ 2,973,895	\$ 2,782,212	\$ 1,920,442
Covered payroll	3,315,554	3,283,084	2,949,327	2,983,525
Total pension liability as a percentage of covered payroll	80.07%	90.58%	94.33%	64.37%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	
Total pension liability	\$ 1,648,569	\$ 1,669,988	\$ 1,401,767	
Covered payroll	2,587,136	2,602,357	2,539,432	
Total pension liability as a	63.72%	64.17%	55.20%	

Note to the schedules:

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

* Information is not required to be presented retroactively.

This schedule will not present 10 years' worth of information until fiscal year 2026.

Granville County, North Carolina
Schedule of Changes in Total OPEB Liability and Related Ratios
Healthcare Benefits Plan
Last Six Fiscal Years*

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB Liability			
Service cost	\$ 541,492	\$ 527,048	\$ 475,354
Interest on the total pension liability	510,048	500,960	649,212
Differences between expected and actual experience	(1,953,724)	(160,221)	(748,217)
Changes of assumptions or other inputs	(4,429,643)	528,609	4,084,729
Benefit payments	<u>(576,380)</u>	<u>(355,464)</u>	<u>(430,404)</u>
Net change in total OPEB liability	<u>(5,908,207)</u>	<u>1,040,932</u>	<u>4,030,674</u>
Total OPEB liability - beginning	<u>23,358,511</u>	<u>22,317,579</u>	<u>18,286,905</u>
Total OPEB liability - ending	<u><u>\$ 17,450,304</u></u>	<u><u>\$ 23,358,511</u></u>	<u><u>\$ 22,317,579</u></u>
 Covered-employee payroll	 \$ 6,592,740	 \$ 7,261,801	 \$ 7,261,801
Total OPEB liability as a percentage of covered payroll	 264.69%	 321.66%	 307.33%
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service cost	\$ 420,482	\$ 531,757	\$ 613,574
Interest on the total pension liability	631,730	634,212	571,146
Differences between expected and actual experience	(66,409)	(1,432,377)	(81,566)
Changes of assumptions or other inputs	1,209,558	(1,005,173)	(1,964,694)
Benefit payments	<u>(293,825)</u>	<u>(313,276)</u>	<u>(284,256)</u>
Net change in total OPEB liability	<u>1,901,536</u>	<u>(1,584,857)</u>	<u>(1,145,796)</u>
Total OPEB liability - beginning	<u>16,385,369</u>	<u>17,970,226</u>	<u>19,116,022</u>
Total OPEB liability - ending	<u><u>\$ 18,286,905</u></u>	<u><u>\$ 16,385,369</u></u>	<u><u>\$ 17,970,226</u></u>
 Covered-employee payroll	 \$ 9,186,294	 \$ 9,186,294	 \$ 9,248,413
Total OPEB liability as a percentage of covered payroll	 199.07%	 178.37%	 194.31%

Notes to Schedule

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

2023	3.54%
2022	2.16%
2021	2.21%
2020	3.50%
2019	3.89%
2018	3.56%

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

There are no assets accumulated in a trust that meet the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

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Combining and Individual Fund Statements and Schedules

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MAJOR GOVERNMENTAL FUNDS

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Granville County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

	2023		Variance
	Budget	Actual	Positive (Negative)
Revenues			
Ad valorem Taxes			
Current year	\$ 43,629,780	\$ 44,882,855	\$ 1,253,075
Prior Year	500,000	516,655	16,655
Penalties and interest	183,500	271,105	87,605
Total	<u>44,313,280</u>	<u>45,670,615</u>	<u>1,357,335</u>
Sales and Other Taxes			
Article 39 one percent		3,062,332	
Article 40 one-half of one percent		5,127,707	
Article 42 one-half of one percent		2,769,578	
Article 44 one-half of one percent		1,901,349	
State excise tax - Register of Deeds		399,640	
Beer and wine		171,435	
Taxes on federal exempt land		27,632	
Medicaid hold harmless		3,816,655	
Occupancy taxes		321,186	
Total	<u>14,695,000</u>	<u>17,597,514</u>	<u>2,902,514</u>
Licenses, Fees and Other Revenues			
Privilege licenses		3,295	
Taxes on Oxford Housing Authority		6,647	
Planning		65,098	
Inspection		614,931	
Boarding state and federal prisoners		24,125	
Ambulance fees		6,169	
Library fees		16,155	
Rents		44,624	
Sheriff's fees		99,168	
Election fees		10	
Franchise fees		101,338	
Animal control		30,284	
Collection fees		149,562	
Senior Center fitness fees		5,220	
Register of Deeds		239,571	
GAP fees		35,993	
Federal interest subsidy		234,104	
E-911 allocation from Oxford		173,630	
Book Sales		1,337	
Miscellaneous		374,416	
Sale of capital assets		115	
Total	<u>2,602,557</u>	<u>2,225,792</u>	<u>(376,765)</u>

Granville County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

	2023		Variance Positive (Negative)
	Budget	Actual	
Restricted Intergovernmental			
Debt Contribution from hospital		1,447,496	
Court facility fees		58,669	
CSC officer's fees		11,943	
Register of Deeds		38,502	
ABC bottle tax		34,874	
Federal and State grants		7,172,944	
Excise recreation - Heritage		368,895	
Jail fees		36,909	
Sheriff Federal treasury seized funds		283,484	
Sheriff wage refund		409,332	
Miscellaneous		137,246	
Total	11,548,204	10,000,294	(1,547,910)
Investment earnings	30,000	1,871,725	1,841,725
Miscellaneous			
Granville County ABC Board	145,000	157,294	12,294
Total	145,000	157,294	12,294
Total Revenues	73,334,041	77,523,234	4,189,193
Expenditures			
<u>General Government:</u>			
Board of Commissioners			
Salaries and employee benefits		149,611	
Other operating expenditures		148,054	
Capital outlay		3,684	
Total	332,298	301,349	30,949
Administration			
Salaries and employee benefits		649,065	
Other operating expenditures		45,909	
Capital outlay		5,097	
Total	758,572	700,071	58,501

Granville County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

	2023		Variance
	Budget	Actual	Positive (Negative)
Information Technology			
Salaries and employee benefits		302,017	
Other operating expenditures		544,710	
Capital outlay		4,103	
Total	894,326	850,830	43,496
Board of Elections			
Salaries and employee benefits		342,296	
Other operating expenditures		158,240	
Total	592,734	500,536	92,198
Finance Department			
Salaries and employee benefits		386,185	
Other operating expenditures		157,886	
Capital outlay		2,582	
Total	599,066	546,653	52,413
Tax Administration			
Salaries and employee benefits		607,258	
Other operating expenditures		350,928	
Capital outlay		3,737	
Total	1,055,212	961,923	93,289
Register of Deeds			
Salaries and employee benefits		323,104	
Other operating expenditures		47,382	
Total	411,584	370,486	41,098
General Services/Court Facilities			
Salaries and employee benefits		300,961	
Other operating expenditures		321,482	
Capital outlay		4,918	
Total	690,631	627,361	63,270
Human Resources			
Salaries and employee benefits		189,470	
Other operating expenditures		100,342	
Total	305,603	289,812	15,791

Granville County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

	2023		Variance
	Budget	Actual	Positive (Negative)
Internal Auditor			
Salaries and employee benefits		101,565	
Other operating expenditures		2,686	
Total	168,688	104,251	64,437
<u> Total General Government</u>	<u>5,808,714</u>	<u>5,253,272</u>	<u>555,442</u>
<u>Public safety:</u>			
Other Emergency Services	70,000	50,900	19,100
Sheriff's Department/Detention Center			
Salaries and employee benefits		7,699,800	
Other operating expenditures		2,876,203	
Capital outlay		200,599	
Total	11,850,657	10,776,602	1,074,055
DOJ Funds			
Forfeitures		216,506	
Capital Outlay		260,292	
Total	543,600	476,798	66,802
Forestry			
Salaries and employee benefits		40,052	
Other operating expenditures		56,544	
Total	122,230	96,596	25,634
Emergency Management			
Salaries and employee benefits		335,570	
Other operating expenditures		121,629	
Capital outlay		40,590	
Total	610,775	497,789	112,986
Emergency Services			
Salaries and employee benefits		2,072,145	
Other operating expenditures		1,107,601	
Capital outlay		50,160	
Total	3,573,693	3,229,906	343,787
<u> Total Public Safety</u>	<u>16,770,955</u>	<u>15,128,591</u>	<u>1,642,364</u>

Granville County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

	2023		Variance
	Budget	Actual	Positive (Negative)
<u>Community Services:</u>			
Cooperative Extension Service			
Salaries and employee benefits		289,182	
Other operating expenditures		96,778	
Capital outlay		16,100	
Total	467,743	402,060	65,683
County Library System			
Salaries and employee benefits		1,016,214	
Other operating expenditures		424,321	
Capital outlay		11,096	
Total	1,508,255	1,451,631	56,624
Recreation & Community Service			
Other operating expenditures		236,504	
Total	284,423	236,504	47,919
Development Services			
Planning			
Salaries and employee benefits		402,822	
Other operating expenditures		19,738	
Inspection Department			
Salaries and employee benefits		748,797	
Other operating expenditures		47,617	
Capital outlay		14,967	
Construction Administration			
Other operating expenditures		209	
Capital outlay		997,502	
Total	3,932,135	2,231,652	1,700,483
Soil Conservation Program			
Salaries and employee benefits		84,686	
Other operating expenditures		2,197	
Total	94,382	86,883	7,499
Jonesland Park Operations			
Salaries and employee benefits		340,177	
Other operating expenditures		159,422	
Capital outlay		51,022	
Total	620,404	550,621	69,783

Granville County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

	2023		Variance
	Budget	Actual	Positive (Negative)
Economic Development			
Salaries and employee benefits		322,673	
Other operating expenditures		114,235	
Capital outlay		11,773	
Total	491,416	448,681	42,735
Tourism			
Salaries and employee benefits		82,351	
Total	85,107	82,351	2,756
<u>Total Community Service</u>	<u>7,483,865</u>	<u>5,490,383</u>	<u>1,993,482</u>
<u>Human Services:</u>			
Health and Medical Services			
Granville Medical Center		3,464,805	
Granville-Vance District Health Dept.		1,095,030	
Area Mental Health		142,283	
Total	5,945,040	4,702,118	1,242,922
Social Services			
Salaries and employee benefits		6,063,058	
Other operating expenditures		1,612,981	
Capital outlay		19,759	
Total	9,179,989	7,695,798	1,484,191
Veterans Services			
Salaries and employee benefits		103,472	
Other operating expenditures		8,813	
Capital outlay		485	
Total	134,566	112,770	21,796
Senior Services-Nutrition/In-Home Aid			
Salaries and employee benefits		760,339	
Other operating expenditures		694,010	
Capital outlay		34,375	
Total	1,702,353	1,488,724	213,629
<u>Total Human Services</u>	<u>16,961,948</u>	<u>13,999,410</u>	<u>2,962,538</u>

Granville County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

	2023		Variance Positive (Negative)
	Budget	Actual	
<u>Education:</u>			
Granville County School System			
Current Expense	18,063,294	18,063,294	-
Capital	2,030,770	2,030,770	-
21st Century School Grant	220,131	129,886	90,245
Total	<u>20,314,195</u>	<u>20,223,950</u>	<u>90,245</u>
Vance-Granville Community College			
Operating expenditures		780,778	
Capital Outlay		452,681	
Total	<u>1,233,588</u>	<u>1,233,459</u>	<u>-</u>
<u>Total Education</u>	<u>21,547,783</u>	<u>21,457,409</u>	<u>90,245</u>
<u>Non-Departmental & Special Areas</u>			
Special Projects	437,631	418,403	19,228
Pass Thru Funds	770,550	763,706	6,844
Non-Departmental	4,276,173	3,416,836	859,337
Granville County Tourism Development	250,000	320,983	(70,983)
Contingency	233,637	-	233,637
Total Non-Departmental & Special Areas	<u>5,967,991</u>	<u>4,919,928</u>	<u>1,048,063</u>
<u>Debt Service</u>			
Hospital Financing			
Principal		759,104	
Interest		688,392	
Total	<u>1,447,509</u>	<u>1,447,496</u>	<u>13</u>
Park Financing			
Principal		19,729	
Interest		1,987	
Total	<u>21,716</u>	<u>21,716</u>	<u>-</u>
Water & Sewer Allocation-Triangle North			
Principal		639,000	
Interest		78,229	
Total	<u>717,229</u>	<u>717,229</u>	<u>-</u>

Granville County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

	2023		Variance
	Budget	Actual	Positive (Negative)
Schools Debt Service			
Principal		4,373,310	
Interest		1,081,711	
Total	5,802,697	5,455,021	347,676
Library Series 2009			
Principal		425,000	
Interest		68,015	
Total	493,015	493,015	-
Law Enforcement Center Debt			
Principal		1,390,000	
Interest		1,083,605	
Total	2,473,682	2,473,605	77
Total Debt Service	10,955,848	10,608,082	347,766
Total expenditures	85,497,104	76,857,075	8,639,900
Revenue over (under) expenditures	(12,163,063)	666,159	12,829,222
Other financing sources (uses):			
Transfers-in:			
ARPA Fund	10,000,000	9,387,820	(612,180)
Total transfers-in	10,000,000	9,387,820	(612,180)
Transfers-out:			
CARES / HAVA Grant	(1,300)	-	1,300
Stovall Senior Center	(2,000,000)	-	2,000,000
Triangle North Fund	(5,100,000)	(5,100,000)	-
Solid Waste Management Fund	(6,692,250)	(6,692,250)	-
Intrafund Transfer	(15,000)	-	15,000
Total transfers-out	(13,808,550)	(11,792,250)	2,016,300
Subscription based IT Arrangements	251,729	217,587	(34,142)
Fund balance appropriated	15,719,884	-	(15,719,884)
Total other financing sources (uses)	12,163,063	(2,186,843)	(14,349,906)
Excess of revenues and other sources over (under expenditures and other uses)	\$ -	(1,520,684)	\$ (1,520,684)
Fund balance- July 1		50,668,464	
Prior Period Adjustment (see Note IX)		(13,188)	
Fund balance- June 30		<u>\$ 49,134,592</u>	

Granville County, North Carolina
Coronavirus State Local Fiscal Recovery Funds CFR 21.027 (ARPA Funds)
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2023

		Actual			Variance
	Project Authorization	Prior Years	Current Year	Total to Date	Positive (Negative)
<u>REVENUES</u>					
Restricted intergovernmental revenues					
Federal and state grants	\$ 11,740,344	\$ -	\$ 9,387,820	\$ 9,387,820	\$ (2,352,524)
Interest	-	9,264	220,687	229,951	229,951
Total Revenues	11,740,344	9,264	9,608,507	9,617,771	(2,122,573)
<u>EXPENDITURES</u>					
ARPA Expenditures	1,740,344	-	-	-	1,740,344
Total Expenditures	1,740,344	-	-	-	1,740,344
Revenues over (under) expenditures	10,000,000	9,264	9,608,507	9,617,771	(382,229)
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers-in (out)	(10,000,000)	-	(9,387,820)	(9,387,820)	612,180
Total other financing sources (uses)	(10,000,000)	-	(9,387,820)	(9,387,820)	612,180
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ 9,264	220,687	\$ 229,951	\$ 229,951
Fund balance, beginning			9,264		
Fund balance, ending			\$ 229,951		

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NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for specific purposes.

Emergency Telephone System Fund: This fund is used to account for the 911 revenues collected by the telephone industry to fund the emergency 911 system.

R. H. Thornton Library Memorial Fund: This fund is used to account for the receipts and disbursements made on behalf of the R. H. Thornton Library.

Coronavirus Relief Fund: This fund is used to account for the receipts and disbursements associated with Coronavirus Relief Funds received.

CARES/HAVA Election Grant Fund: This fund is used to account for the receipts and disbursements associated with Grants received for elections equipment and safeguards needed as a result of the Coronavirus pandemic.

Sheriff Special Account Fund: This fund is used to account for taxes received on confiscated drugs.

Representative Payee Fund: This fund is used to account for funds received on behalf of benefit recipients that the County holds on their behalf.

Opioid Settlement Fund: This fund is used to account for funds received from a national settlement with manufacturers to mitigate the effects of opioid abuse across the County.

Fire Protection and Rescue Service Tax District Fund: This fund is used to allocate tax collected on behalf of providing fire protection services to citizens.

Capital Project Fund

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities and equipment.

Granville Greenway Project Fund: This fund is used to account for Greenway projects.

Triangle North Fund: This is a construction project to develop the water and sewer infrastructure for the Triangle North Industrial hub.

Falls Meadow/Montgomery Place Project Fund: This fund is used to account for subdivision projects.

GAP Phase III Project Fund: This fund is used to account for construction of recreation facilities at the GAP.

School Repair Project Fund: This capital project fund accounts for the funding of repairs to be completed at various schools.

Law Enforcement Center Fund. This capital project fund accounts for the construction of the law enforcement center.

LATCF Fund: This is the LOCAL ASSISTANCE & TRIBAL CONSISTENCY fund, which is an ARP general revenue enhancement program. This fund is currently slated to fund 1.) a County website platform redesign 2.) an upgrade to the Econ Development office 3.) emergency shelter supplies and 4.) security enhancements at 141 Williamsboro Street.

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Granville County, North Carolina
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2023

Exhibit C-1
(continued)

	Special Revenue Funds							Fire Protection and Rescue Service District Fund	Total Non-Major Special Revenue Funds
	Emergency Telephone System Fund	R.H.Thornton Library Memorial Fund	Coronavirus Relief Fund	CARES / HAVA Election Grant	Sheriff Special Account Funds	Representative Payee Fund	Opioid Settlement Fund		
ASSETS									
Current Assets:									
Cash and cash equivalents	\$ 470,072	\$ 173,353	\$ -	\$ 53,101	\$ 80,042	\$ 79,837	\$ -	\$ 887,061	\$ 1,743,466
Restricted cash	-	-	-	-	-	-	492,696	-	492,696
Accounts receivable	55,310	-	-	-	-	-	-	19,152	74,462
Prepaid items	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 525,382</u>	<u>\$ 173,353</u>	<u>\$ -</u>	<u>\$ 53,101</u>	<u>\$ 80,042</u>	<u>\$ 79,837</u>	<u>\$ 492,696</u>	<u>\$ 906,213</u>	<u>\$ 2,310,624</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable and accrued liabilities	\$ -	\$ 3,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,407	\$ 16,326
Due to other funds	-	-	400	-	-	-	-	-	400
Unspent grant funds	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>3,919</u>	<u>400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,407</u>	<u>16,726</u>
Fund balances:									
Restricted:									
Stabilization by State Statute	55,310	-	-	-	-	-	-	-	55,310
General Government	-	-	-	53,101	-	-	-	-	53,101
Community Services	-	169,434	-	-	-	-	492,696	-	662,130
Education	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	79,837	-	-	79,837
Public Safety	470,072	-	-	-	80,042	-	-	893,806	1,443,920
Unassigned	-	-	(400)	-	-	-	-	-	(400)
Total fund balances	<u>525,382</u>	<u>169,434</u>	<u>(400)</u>	<u>53,101</u>	<u>80,042</u>	<u>79,837</u>	<u>492,696</u>	<u>893,806</u>	<u>2,293,898</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 525,382</u>	<u>\$ 173,353</u>	<u>\$ -</u>	<u>\$ 53,101</u>	<u>\$ 80,042</u>	<u>\$ 79,837</u>	<u>\$ 492,696</u>	<u>\$ 906,213</u>	<u>\$ 2,310,624</u>

(continued)

Granville County, North Carolina
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2023

Exhibit C-1
(continued)

	Capital Project Funds								
	Granville Greenway Project Fund	Triangle North Fund	Falls Meadow Montgomery Place Project Fund	GAP Phase III Project Fund	School Repair Project Fund	Law Enforcement Center Fund	LATCF Fund	Total Non-Major Capital Project Funds	Total Non-Major Governmental Funds
ASSETS									
Current Assets:									
Cash and cash equivalents	\$ 97,263	\$ 5,100,000	\$ 237,445	\$ 90,335	\$ 1,827,869	\$ 46,918	\$ 49,181	\$ 7,449,011	\$ 9,192,477
Restricted cash	-	-	-	-	-	-	-	-	492,696
Accounts receivable	-	-	-	-	3,430	-	-	3,430	77,892
Prepaid items	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 97,263</u>	<u>\$ 5,100,000</u>	<u>\$ 237,445</u>	<u>\$ 90,335</u>	<u>\$ 1,831,299</u>	<u>\$ 46,918</u>	<u>\$ 49,181</u>	<u>\$ 7,452,441</u>	<u>\$ 9,763,065</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,326
Due to other funds	-	-	229,287	-	-	-	-	229,287	229,687
Unspent grant funds	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>229,287</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>229,287</u>	<u>246,013</u>
Fund balances:									
Restricted:									
Stabilization by State Statute	-	-	-	-	3,430	-	-	3,430	58,740
General Government	-	5,100,000	8,158	90,335	-	-	49,181	5,247,674	5,300,775
Community Services	97,263	-	-	-	-	-	-	97,263	759,393
Education	-	-	-	-	1,827,869	-	-	1,827,869	1,827,869
Human Services	-	-	-	-	-	-	-	-	79,837
Public Safety	-	-	-	-	-	46,918	-	46,918	1,490,838
Unassigned	-	-	-	-	-	-	-	-	(400)
Total fund balances	<u>97,263</u>	<u>5,100,000</u>	<u>8,158</u>	<u>90,335</u>	<u>1,831,299</u>	<u>46,918</u>	<u>49,181</u>	<u>7,223,154</u>	<u>9,517,052</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 97,263</u>	<u>\$ 5,100,000</u>	<u>\$ 237,445</u>	<u>\$ 90,335</u>	<u>\$ 1,831,299</u>	<u>\$ 46,918</u>	<u>\$ 49,181</u>	<u>\$ 7,452,441</u>	<u>\$ 9,763,065</u>

Granville County, North Carolina
Non-Major Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2023

Exhibit C-2
(continued)

	Special Revenue Funds							Fire Protection and Rescue Service District Fund	Total Non-Major Special Revenue Funds
	Emergency Telephone System Fund	R.H.Thornton Library Memorial Fund	Coronavirus Relief Fund	CARES / HAVA Election Grant	Sheriff Special Account Funds	Representative Payee Fund	Opioid Settlement Fund		
REVENUES									
Restricted intergovernmental revenues	\$ 363,724	\$ -	\$ -	\$ -	\$ -	\$ 187,103	\$ 492,696	\$ 2,084,791	\$ 3,128,314
Unrestricted intergovernmental revenues	-	-	-	-	-	-	-	-	-
Sales and other taxes	-	-	-	-	91,770	-	-	-	91,770
Licenses, fees, and other revenues	-	-	-	-	-	-	-	-	-
Investment earnings	5,858	6,810	-	-	-	-	-	-	12,668
Miscellaneous	-	3,484	-	-	-	-	-	-	3,484
Total revenues	<u>369,582</u>	<u>10,294</u>	<u>-</u>	<u>-</u>	<u>91,770</u>	<u>187,103</u>	<u>492,696</u>	<u>2,084,791</u>	<u>3,236,236</u>
EXPENDITURES									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	248,761	-	-	-	89,269	-	-	1,190,985	1,529,015
Community services	-	25,010	-	-	-	-	-	-	25,010
Human Services	-	-	-	-	-	177,343	-	-	177,343
Education	-	-	-	-	-	-	-	-	-
Total expenditures	<u>248,761</u>	<u>25,010</u>	<u>-</u>	<u>-</u>	<u>89,269</u>	<u>177,343</u>	<u>-</u>	<u>1,190,985</u>	<u>1,731,368</u>
Revenues over (under) Expenditures	<u>120,821</u>	<u>(14,716)</u>	<u>-</u>	<u>-</u>	<u>2,501</u>	<u>9,760</u>	<u>492,696</u>	<u>893,806</u>	<u>1,504,868</u>
OTHER FINANCING SOURCES (USES)									
Transfers in (out)									
General Fund	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balances	120,821	(14,716)	-	-	2,501	9,760	492,696	893,806	1,504,868
Fund balance, beginning	<u>404,561</u>	<u>184,150</u>	<u>(400)</u>	<u>53,101</u>	<u>77,541</u>	<u>70,077</u>	<u>-</u>	<u>-</u>	<u>789,030</u>
Fund Balance, ending	<u>\$ 525,382</u>	<u>\$ 169,434</u>	<u>\$ (400)</u>	<u>\$ 53,101</u>	<u>\$ 80,042</u>	<u>\$ 79,837</u>	<u>\$ 492,696</u>	<u>\$ 893,806</u>	<u>\$ 2,293,898</u>

(continued)

Granville County, North Carolina
Non-Major Governmental Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2023

Exhibit C-2
(continued)

	Capital Project Funds							Total Non-Major Capital Project Funds	Total Non-Major Governmental Funds
	Granville Greenway Project Fund	Triangle North Fund	Falls Meadow Montgomery Place Project Fund	GAP Phase III Project Fund	School Repair Project Fund	Law Enforcement Center Fund	LATCF Fund		
REVENUES									
Restricted intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 3,178,314
Unrestricted intergovernmental revenues	-	-	-	-	-	-	-	-	-
Sales and other taxes	-	-	-	-	-	-	-	-	91,770
Licenses, fees, and other revenues	-	-	10,703	-	-	-	-	10,703	10,703
Investment earnings	-	-	-	-	-	45,056	-	45,056	57,724
Miscellaneous	-	-	-	-	-	-	-	-	3,484
Total revenues	-	-	10,703	-	-	45,056	50,000	105,759	3,341,995
EXPENDITURES									
General Government	-	-	-	-	-	-	819	819	819
Public Safety	-	-	-	-	-	-	-	-	1,529,015
Community services	-	-	-	-	-	-	-	-	25,010
Human Services	-	-	-	-	-	-	-	-	177,343
Education	-	-	-	-	416,519	-	-	416,519	416,519
Total expenditures	-	-	-	-	416,519	-	819	417,338	2,148,706
Revenues over (under) Expenditures	-	-	10,703	-	(416,519)	45,056	49,181	(311,579)	1,193,289
OTHER FINANCING SOURCES (USES)									
Transfers in (out)									
General Fund	-	5,100,000	-	-	-	-	-	5,100,000	5,100,000
Total other financing sources (uses)	-	5,100,000	-	-	-	-	-	5,100,000	5,100,000
Change in Fund Balances	-	5,100,000	10,703	-	(416,519)	45,056	49,181	4,788,421	6,293,289
Fund balance, beginning	97,263	-	(2,545)	90,335	2,247,818	1,862	-	2,434,733	3,223,763
Fund Balance, ending	\$ 97,263	\$ 5,100,000	\$ 8,158	\$ 90,335	\$ 1,831,299	\$ 46,918	\$ 49,181	\$ 7,223,154	\$ 9,517,052

Granville County, North Carolina
Emergency Telephone System Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2023

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
Restricted intergovernmental revenues			
State Cell Surcharge	\$ 363,724	\$ 363,724	\$ -
Investment earnings	-	5,858	5,858
Total revenues	<u>363,724</u>	<u>369,582</u>	<u>5,858</u>
<u>EXPENDITURES</u>			
Public safety			
Telephone		77,440	
Other operating expenditures		162,045	
Capital outlay		9,276	
Total Expenditures	<u>363,724</u>	<u>248,761</u>	<u>114,963</u>
Revenues over (under) expenditures	<u>-</u>	<u>120,821</u>	<u>120,821</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfer (to) from other funds			
General Fund	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources over (under)			
Expenditures and other uses	<u>\$ -</u>	<u>120,821</u>	<u>\$ 120,821</u>
<u>FUND BALANCE</u>			
Fund balance, beginning- July 1		<u>404,561</u>	
Fund balance, ending - June 30		<u>\$ 525,382</u>	
<u>Explanation for transfers</u>			
Transfer from the General Fund to adjust beginning balance to actual		<u>\$ -</u>	
<u>Emergency Telephone System Unspent Balance</u>			
Amounts reported above are different from the PSAP Revenue-Expenditure Report because:			
Net Change in Fund Balance, reported on Budget to Actual		\$ 120,821	
Plus: Transfers to General Fund to adjust fund balance to the proper beginning balance		-	
Net Change per PSAP Revenue-Expenditure Report		<u>120,821</u>	
Beginning Balance, PSAP Revenue-Expenditure Report		<u>404,561</u>	
Ending Balance, PSAP Revenue-Expenditure Report		<u>\$ 525,382</u>	

Granville County, North Carolina
R. H. Thornton Library Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2023

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
Donations	\$ 20,000	\$ 3,484	\$ (16,516)
Investment earnings	-	6,810	6,810
Total Revenues	<u>20,000</u>	<u>10,294</u>	<u>(9,706)</u>
<u>EXPENDITURES</u>			
Projects	<u>34,000</u>	<u>25,010</u>	<u>8,990</u>
Total Expenditures	<u>34,000</u>	<u>25,010</u>	<u>8,990</u>
Revenues over (under) expenditures	<u>(14,000)</u>	<u>(14,716)</u>	<u>(716)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfer-in (out)			
General Fund	-	-	-
Appropriated fund balance	<u>14,000</u>	<u>-</u>	<u>(14,000)</u>
Total Other Financing Sources (uses)	<u>14,000</u>	<u>-</u>	<u>(14,000)</u>
Revenues and Other Sources over (under)			
Expenditures and other uses	<u>\$ -</u>	<u>(14,716)</u>	<u>\$ (14,716)</u>
<u>FUND BALANCE</u>			
Fund balance, beginning- July 1		<u>184,150</u>	
Fund balance, ending - June 30		<u>\$ 169,434</u>	

Granville County, North Carolina
Coronavirus Relief Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
From Inception and for the Year Ended June 30, 2023

	Project Authorization	Prior Years	Actual Current Year	Total to Date	Variance Positive (Negative)
<u>REVENUES</u>					
CARES Act Funding	\$ 1,173,075	\$ 2,080,904	\$ -	\$ 2,080,904	\$ 907,829
Investment earnings	400	-	-	-	(400)
Total Revenues	<u>1,173,475</u>	<u>2,080,904</u>	<u>-</u>	<u>2,080,904</u>	<u>907,429</u>
<u>EXPENDITURES</u>					
Disbursements to other governments	1,911,502	1,911,502	-	1,911,502	-
COVID Relief	<u>58,936</u>	<u>58,936</u>	<u>-</u>	<u>58,936</u>	<u>-</u>
Total Expenditures	<u>1,970,438</u>	<u>1,970,438</u>	<u>-</u>	<u>1,970,438</u>	<u>-</u>
Revenues over (under) expenditures	<u>(796,963)</u>	<u>110,466</u>	<u>-</u>	<u>110,466</u>	<u>907,429</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfer-in (out)					
General Fund	1,233,427	325,598	-	325,598	(907,829)
General Fund	<u>(436,464)</u>	<u>(436,464)</u>	<u>-</u>	<u>(436,464)</u>	<u>-</u>
Total Other Financing Sources (uses)	<u>796,963</u>	<u>(110,866)</u>	<u>-</u>	<u>(110,866)</u>	<u>(907,829)</u>
Revenues and Other Sources over (under)					
Expenditures and other uses	<u>\$ -</u>	<u>\$ (400)</u>	<u>-</u>	<u>\$ (400)</u>	<u>\$ (400)</u>
FUND BALANCE					
Fund balance, beginning- July 1			<u>(400)</u>		
Fund balance, ending - June 30			<u>\$ (400)</u>		

Granville County, North Carolina
CARES Act Election Grant Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
From Inception and for the Year Ended June 30, 2023

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
<u>REVENUES</u>					
CARES Act Grant	\$ 78,888	\$ 133,292	\$ -	\$ 133,292	\$ 54,404
HAVA Grant	60,028	60,028	-	60,028	-
Total Revenues	138,916	193,320	-	193,320	54,404
<u>EXPENDITURES</u>					
CARES Act Grant	83,772	83,772	-	83,772	-
HAVA Grant	60,209	60,209	-	60,209	-
Total Expenditures	143,981	143,981	-	143,981	-
Revenues over (under) expenditures	(5,065)	49,339	-	49,339	54,404
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfer-in (out)					
General Fund	5,065	3,762	-	3,762	(1,303)
Total Other Financing Sources (uses)	5,065	3,762	-	3,762	(1,303)
Revenues and Other Sources over (under) Expenditures and other uses	\$ -	\$ 53,101	-	\$ 53,101	\$ 53,101
FUND BALANCE					
Fund balance, beginning- July 1			53,101		
Fund balance, ending - June 30			\$ 53,101		

Granville County, North Carolina
Special Sheriff Account Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2023

	Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>			
Sheriff Special Revenue	\$ 125,238	\$ 91,770	\$ (33,468)
Total Revenues	<u>125,238</u>	<u>91,770</u>	<u>(33,468)</u>
<u>EXPENDITURES</u>			
Public Safety:			
Sheriff Special Revenue	<u>150,238</u>	<u>89,269</u>	<u>60,969</u>
Total Expenditures	<u>150,238</u>	<u>89,269</u>	<u>60,969</u>
Revenues over (under) expenditures	<u>(25,000)</u>	<u>2,501</u>	<u>27,501</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Appropriated Fund Balance	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Total Other Financing Sources (uses)	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Revenues and Other Sources over (under) Expenditures and other uses	<u>\$ -</u>	<u>2,501</u>	<u>\$ 2,501</u>
Fund balance, beginning, as previously reported		<u>77,541</u>	
Fund balance, ending		<u>\$ 80,042</u>	

Granville County, North Carolina
Representative Payee Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
Revenues:			
Restricted intergovernmental	<u>\$ 400,000</u>	<u>\$ 187,103</u>	<u>\$ (212,897)</u>
Expenditures:			
Human services			
Payments made for the benefit of beneficiaries	<u>400,000</u>	<u>177,343</u>	<u>222,657</u>
Other Financing Sources(Uses):			
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>9,760</u>	<u>\$ 9,760</u>
Fund balance, beginning		<u>70,077</u>	
Fund balance, ending		<u>\$ 79,837</u>	

Granville County, North Carolina
Opioid Settlement Funds
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2023

		Actual			Variance
	Project Authorization	Prior Years	Current Year	Total to Date	Positive (Negative)
<u>REVENUES</u>					
Restricted intergovernmental revenues					
Opioid Settlement Funds	\$ 3,800,363	\$ -	\$ 492,696	\$ 492,696	\$ (3,307,667)
Total Revenues	3,800,363	-	492,696	492,696	(3,307,667)
<u>EXPENDITURES</u>					
Opioid Settlement Expenditures	3,800,363	-	-	-	3,800,363
Total Expenditures	3,800,363	-	-	-	3,800,363
Revenues over (under) expenditures	-	-	492,696	492,696	492,696
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers-in (out)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	492,696	\$ 492,696	\$ 492,696
Fund balance, beginning			-		
Fund balance, ending			\$ 492,696		

Granville County, North Carolina
Fire Protection and Rescue Service Tax District Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
For the Year Ended June 30, 2023

	Final Budget	Actual	Variance Over/Under
Revenues:			
Restricted intergovernmental	\$ 1,876,108	\$ 2,084,791	\$ 208,683
Expenditures:			
Tax distributions to other government	1,876,108	1,190,985	685,123
Other Financing Sources(Uses):			
Fund Balance Appropriated	-	-	-
Net change in fund balance	\$ -	893,806	\$ 893,806
Fund balance, beginning		-	
Fund balance, ending		\$ 893,806	

Granville County, North Carolina
Granville Greenway Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2023

	Project Authorization	Prior Years	Current Year	Total to Date	Variance Positive (Negative)
<u>REVENUES</u>					
Restricted intergovernmental revenues					
Federal and state grants	\$ 1,477,096	\$ 550,638	\$ -	\$ 550,638	\$ (926,458)
Miscellaneous					
Donations	9,150	9,150	-	9,150	-
Other	203,280	69,704	-	69,704	(133,576)
Total Revenue	<u>1,689,526</u>	<u>629,492</u>	<u>-</u>	<u>629,492</u>	<u>(1,060,034)</u>
<u>EXPENDITURES</u>					
Professional Services		223,553	-	223,553	
Supplies and Materials		406	-	406	
Greenway Construction		481,843	-	481,843	
Total	<u>1,939,521</u>	<u>705,802</u>	<u>-</u>	<u>705,802</u>	<u>1,233,719</u>
Revenues over (under) expenditures	<u>(249,995)</u>	<u>(76,310)</u>	<u>-</u>	<u>(76,310)</u>	<u>173,685</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfer-in (out)					
General Fund	249,995	173,573	-	173,573	(76,422)
Total Other Financing Sources (Uses)	<u>249,995</u>	<u>173,573</u>	<u>-</u>	<u>173,573</u>	<u>(76,422)</u>
Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ 97,263</u>	<u>-</u>	<u>\$ 97,263</u>	<u>\$ 97,263</u>
Fund balance, beginning			<u>97,263</u>		
Fund balance, ending			<u>\$ 97,263</u>		

Granville County, North Carolina
Triangle North Fund
Statement of Revenues, Expenditures
and Changes In Fund Balance- Budget and Actual
From Inception and for the Year Ended June 30, 2023

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
<u>REVENUES</u>					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
<u>EXPENDITURES</u>					
Water and Sewer Infrastructure	5,100,000	-	-	-	5,100,000
Total Expenditures	5,100,000	-	-	-	5,100,000
Revenues over (under) expenditures	(5,100,000)	-	-	-	5,100,000
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfer-in (out)					
General Fund	5,100,000	-	5,100,000	5,100,000	-
Total Other Financing Sources (uses)	5,100,000	-	5,100,000	5,100,000	-
Revenues and Other Sources over (under) Expenditures and other uses	\$ -	\$ -	5,100,000	\$ 5,100,000	\$ 5,100,000
FUND BALANCE					
Fund balance, beginning- July 1			-		
Fund balance, ending - June 30			\$ 5,100,000		

Granville County, North Carolina
Falls Meadow/Montgomery Place Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2023

	Project Authorization	Prior Years	Current Year	Total to Date	Variance Positive (Negative)
<u>REVENUES</u>					
Licenses, fees and other revenues					
Assessment revenue	\$ 380,070	\$ 333,063	\$ 10,703	\$ 343,766	\$ (36,304)
Total Revenues	<u>380,070</u>	<u>333,063</u>	<u>10,703</u>	<u>343,766</u>	<u>(36,304)</u>
<u>EXPENDITURES</u>					
Montgomery Place		138,788	-	138,788	
Falls Meadow		90,499	-	90,499	
Fieldstone West		106,321	-	106,321	
Total Expenditures	<u>380,070</u>	<u>335,608</u>	<u>-</u>	<u>335,608</u>	<u>44,462</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (2,545)</u>	10,703	<u>\$ 8,158</u>	<u>\$ 8,158</u>
Fund balance, beginning- July 1			<u>(2,545)</u>		
Fund balance, ending - June 30			<u>\$ 8,158</u>		

Granville County, North Carolina
GAP Phase III Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2023

	Project Authorization	Prior Years	Current Year	Actual Completed Project	Total to Date	Variance Positive (Negative)
REVENUES						
Restricted Intergovernmental revenues:						
USTA Grant	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ (120,000)
Land & Water Conservation Fund Grant	250,000	-	-	-	-	(250,000)
PARTF Grant	300,000	-	-	-	-	(300,000)
Fifteen for 15 Campaign	27,000	-	-	-	-	(27,000)
Total Revenues	<u>697,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(697,000)</u>
EXPENDITURES						
Capital outlay						
GAP Phase III	<u>2,331,560</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,331,560</u>
Total Expenditures	<u>2,331,560</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,331,560</u>
Revenues over (under) expenditures	<u>(1,634,560)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,634,560</u>
OTHER FINANCING SOURCES (USES)						
Transfer-in (out)						
General Fund	<u>1,634,560</u>	<u>90,335</u>	<u>-</u>	<u>-</u>	<u>90,335</u>	<u>(1,544,225)</u>
Total Other Financing Sources (uses)	<u>1,634,560</u>	<u>90,335</u>	<u>-</u>	<u>-</u>	<u>90,335</u>	<u>(1,544,225)</u>
Revenues and Other Sources over (under)						
Expenditures and other uses	<u>\$ -</u>	<u>\$ 90,335</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 90,335</u>	<u>\$ 90,335</u>
FUND BALANCE						
Fund balance, beginning- July 1			<u>90,335</u>			
Fund balance, ending - June 30			<u>\$ 90,335</u>			

Granville County, North Carolina
School Repair Project Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2023

		Actual			Variance
	Project Authorization	Prior Years	Current Year	Total to Date	Positive (Negative)
<u>REVENUES</u>					
Restricted intergovernmental revenues					
Federal and state grants	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
<u>EXPENDITURES</u>					
Capital Outlay					
HVAC repair		9,883,340	-	9,883,340	
Roofing repair		2,541,283	416,519	2,957,802	
Legal and financing fees		82,559	-	82,559	
Total Expenditures	14,755,000	12,507,182	416,519	12,923,701	1,831,299
Revenues over (under) expenditures	(14,755,000)	(12,507,182)	(416,519)	(12,923,701)	1,831,299
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers-in (out)					
General Fund	7,000,000	7,000,000	-	7,000,000	-
General Fund	(350,000)	(350,000)	-	(350,000)	-
Debt proceeds	8,105,000	8,105,000	-	8,105,000	-
Total other financing sources (uses)	14,755,000	14,755,000	-	14,755,000	-
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ 2,247,818	(416,519)	\$ 1,831,299	\$ 1,831,299
Fund balance, beginning			2,247,818		
Fund balance, ending			\$ 1,831,299		

Granville County, North Carolina
Law Enforcement Center Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2023

		Actual				Variance
	Project Authorization	Prior Years	Current Year	Completed Project	Total to Date	Positive (Negative)
<u>REVENUES</u>						
Miscellaneous						
Donations	\$ 521,806	\$ -	\$ -	\$ -	\$ -	\$ (521,806)
Interest on investments	-	1,862	45,056	-	46,918	46,918
Total Revenue	521,806	1,862	45,056	-	46,918	(474,888)
<u>EXPENDITURES</u>						
Capital Outlay:						
Miscellaneous	-	-	-	-	-	-
Total Expenditures	35,285,093	-	-	-	-	35,285,093
Revenues over (under) expenditures	(34,763,287)	1,862	45,056	-	46,918	34,810,205
<u>OTHER FINANCING SOURCES (USES)</u>						
Transfer-in (out)						
General Fund	5,763,287	-	-	-	-	(5,763,287)
Debt proceeds	29,000,000	-	-	-	-	(29,000,000)
Total Other Financing Sources (Uses)	34,763,287	-	-	-	-	(34,763,287)
Revenues and Other Financing Sources						
Over (Under) Expenditures and Other Uses	\$ -	\$ 1,862	45,056	\$ -	\$ 46,918	\$ 46,918
Fund balance, beginning			1,862			
Fund balance, ending			\$ 46,918			

Granville County, North Carolina
LATCF Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2023

		Actual			Variance
	Project Authorization	Prior Years	Current Year	Total to Date	Positive (Negative)
<u>REVENUES</u>					
Restricted intergovernmental revenues					
LATCF Funds	\$ 100,000	\$ -	\$ 50,000	\$ 50,000	\$ (50,000)
Total Revenues	100,000	-	50,000	50,000	(50,000)
<u>EXPENDITURES</u>					
General government					
County Website Platform Overhaoul & Redesign	60,000	-	-	-	60,000
Emergency Shelter Supplies	12,500	-	-	-	12,500
Personnel Security Enhancements - 141 Williamsboro Street	12,500	-	-	-	12,500
Economic Development Rehab & Refresh	15,000	-	819	819	14,181
Total Expenditures	100,000	-	819	819	99,181
Revenues over (under) expenditures	-	-	49,181	49,181	49,181
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers-in (out)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	49,181	\$ 49,181	\$ 49,181
Fund balance, beginning			-		
Fund balance, ending			\$ 49,181		

ENTERPRISE FUNDS

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 government's council is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; where the government's council has decided that the periodic determination of net income is appropriate for accountability purposes.

- **Solid Waste Management Fund:** This fund is used to account for the operations of the County's solid waste activities.
- **Stormwater Fund:** This fund is used to account for the operations of the County's stormwater activities.

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Granville County, North Carolina
Solid Waste Management
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For Year Ended June 30, 2023

	2023		Variance
	Budget	Actual	Positive (Negative)
REVENUES			
Operating revenues			
Landfill user fees	\$ 1,650,175	\$ 1,110,296	\$ (539,879)
Solid waste charges	1,296,400	2,158,355	861,955
Other operating revenues			
Scrap tire disposal tax		115,382	
Solid waste disposal tax		40,856	
Compost/Mulch sales		6,250	
Cornwall Lease		76,350	
Miscellaneous		84,058	
Total other operating revenues	192,500	322,896	130,396
Total Operating Revenues	3,139,075	3,591,547	452,472
Non-Operating Revenues:			
Interest earned on investments	700,000	32,295	(667,705)
Total non-operating revenues	700,000	32,295	(667,705)
Total Revenues	3,839,075	3,623,842	(215,233)
EXPENDITURES			
Solid Waste Operations			
Supplies and materials		965	
Manned sites		406,972	
Oil and Anti-Freeze Disposal		682	
Freon Removal		6,444	
Waste disposal		431,025	
Road Side Cleanup		99,325	
Container transportation		290,152	
Maintenance and grounds		23,447	
Miscellaneous		990	
Total	1,423,800	1,260,002	163,798
Site remodeling and construction	46,440	27,298	19,142
Total Solid Waste Operations	1,470,240	1,287,300	182,940
Landfill Operations			
Salaries and employee benefits		334,795	
Professional services		117,075	
Gas, oil, tires		16,215	
Supplies and materials		4,905	
Brush grinding		49,261	
Travel		1,771	
Telephone and postage		5,320	
Utilities		7,548	
Maintenance and grounds		16,376	
Advertising		568	
Tire disposal		95,261	
Registration and training		790	
Contract services		936,262	
Noncapitalized equipment		1,894	
Miscellaneous		62,043	
Total Landfill Operations	1,895,728	1,650,084	245,644

continued

Granville County, North Carolina
Solid Waste Management
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For Year Ended June 30, 2023

Convenience sites			
Professional services	10,000	5,585	4,415
Debt Service			
Principal	5,767	5,767	-
Interest	88	88	-
Total Debt Service	5,855	5,855	-
Budgetary Appropriations			
Capital outlay - landfill	4,876,320	5,400,676	(524,356)
Capital outlay - landfill closure costs	3,091,319	64,378	3,026,941
Total	7,967,639	5,465,054	2,502,585
Total Expenditures	11,349,462	8,413,878	2,935,584
Revenues over (under) expenditures	(7,510,387)	(4,790,036)	2,720,351
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers-in/out			
General Fund	9,247,547	6,692,250	(2,555,297)
Fund Balance Appropriated			
Landfill	(1,936,000)	-	1,936,000
Solid Waste	198,840	-	(198,840)
Total other financing sources (uses)	7,510,387	6,692,250	(818,137)
Revenues over (under) sources and other uses	\$ -	\$ 1,902,214	\$ 1,902,214
<u>RECONCILIATION FROM BUDGETARY BASIS (MODIFIED ACCRUAL) TO FULL ACCRUAL</u>			
Excess of revenues over (under) expenditures		\$ 1,902,214	
Reconciling items:			
Depreciation		(142,332)	
Capital outlay		5,400,676	
Lease payments		5,767	
Amortization on right to use leased assets		(5,357)	
Increase (decrease) in deferred outflows of resources		30,138	
(Increase) decrease in total pension liability		(127,578)	
(Increase) decrease in deferred inflows of resources		8,405	
(Increase) decrease in accrued landfill closure and postclosure care costs		(536,107)	
(Increase) decrease in total OPEB liability		77,988	
(Increase) decrease in accrued vacation payable		(3,705)	
Net Income (loss)		<u>\$ 6,610,109</u>	

Granville County, North Carolina
Stormwater Fund
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For Year Ended June 30, 2023

	2023		Variance Positive (Negative)
	Budget	Actual	
<u>REVENUES</u>			
Operating revenues			
Stormwater fees	\$ 260,000	\$ 273,614	\$ 13,614
Other operating revenues			
Contributions	91,828	97,719	5,891
Total Revenues	351,828	371,333	19,505
<u>EXPENDITURES</u>			
Stormwater Operations			
Professional services		80,729	
Supplies and materials		578	
Dues and subscriptions		178,402	
Waste disposal		2,412	
Contracted services		68,976	
Maintenance		270	
Miscellaneous		1,038	
Total Operating Expenditures	351,828	332,405	19,423
Revenues over (under) expenditures	-	38,928	38,928
<u>OTHER FINANCING SOURCES (USES)</u>			
Fund Balance Appropriated	-	-	-
Total other financing sources (uses)	-	-	-
Revenues over (under) sources and other uses	\$ -	\$ 38,928	\$ 38,928
<u>RECONCILIATION FROM BUDGETARY BASIS (MODIFIED ACCRUAL) TO FULL ACCRUAL BASIS</u>			
Excess of revenues over (under) expenditures		\$ 38,928	
Reconciling items:			
Increase (decrease) in deferred outflows of resources		-	
(Increase) decrease in total pension liability		-	
(Increase) decrease in deferred inflows of resources		-	
(Increase) decrease in total OPEB liability		-	
Net Income (loss)		\$ 38,928	

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INTERNAL SERVICE FUNDS

Internal Service funds are used to account for the financing of goods and services provided by one department or other departments of the County.

- **County Health Plan Fund:** This fund is used to account for the County's health insurance transactions.

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Granville County, North Carolina
County Health Plan Fund
Schedule of Revenues and Expenditures- Budget and Actual (Non-GAAP)
For Year Ended June 30, 2023

	2023		Variance
	Budget	Actual	Positive (Negative)
Revenues			
Contributions from employees	\$ 3,649,377	\$ 3,567,032	\$ (82,345)
Total revenues	<u>3,649,377</u>	<u>3,567,032</u>	<u>(82,345)</u>
Expenditures			
Health insurance administration	819,017	926,002	(106,985)
Claims	<u>2,870,093</u>	<u>2,758,899</u>	<u>111,194</u>
Total expenditures	<u>3,689,110</u>	<u>3,684,901</u>	<u>4,209</u>
Revenues over (under) expenditures	<u>(39,733)</u>	<u>(117,869)</u>	<u>(78,136)</u>
Other Financing Sources (Uses)			
Appropriated fund balance	<u>39,733</u>	<u>-</u>	<u>(39,733)</u>
Total	<u>39,733</u>	<u>-</u>	<u>(39,733)</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>(117,869)</u>	<u>\$ (117,869)</u>
Fund balances			
Beginning of year, July 1		<u>423,159</u>	
End of year, June 30		<u>\$ 305,290</u>	
Reconciliation from financial plan basis (modified accrual) to full accrual:			
Total revenues		\$ 3,567,032	
Total expenditures		<u>3,684,901</u>	
Change in net position		<u>\$ (117,869)</u>	

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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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Granville County, North Carolina
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2023

	Municipal Tax Fund	Jail Inmate Pay Fund	Sheriff Execution & Evidence Funds	Total Custodial Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ 4,242	\$ 129,475	\$ 133,717
Taxes receivable for other governments, net	73,323	-	-	73,323
Total assets	<u>73,323</u>	<u>4,242</u>	<u>129,475</u>	<u>207,040</u>
LIABILITIES				
Accounts payable and accrued liabilities	-	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Restricted for:				
Individuals, organizations, and other governments	73,323	4,242	129,475	207,040
Total net position	<u>\$ 73,323</u>	<u>\$ 4,242</u>	<u>\$ 129,475</u>	<u>\$ 207,040</u>

Granville County, North Carolina
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2023

	Municipal Tax Fund	Jail Inmate Pay Fund	Sheriff Execution & Evidence Funds	Total Custodial Funds
ADDITIONS				
Ad valorem taxes for other governments	\$ 10,574,165	\$ -	\$ -	\$ 10,574,165
Collections on behalf of inmates	-	232,226	-	232,226
Execution receipts	-	-	117,342	117,342
Total additions	<u>10,574,165</u>	<u>232,226</u>	<u>117,342</u>	<u>10,923,733</u>
DEDUCTIONS				
Tax distributions to other governments	10,708,012	-	-	10,708,012
Payments on behalf of inmates	-	235,537	-	235,537
Execution Disbursements	-	-	115,000	115,000
Total deductions	<u>10,708,012</u>	<u>235,537</u>	<u>115,000</u>	<u>11,058,549</u>
Net increase (decrease) in fiduciary net position	(133,847)	(3,311)	2,342	(134,816)
Net position, beginning	<u>207,170</u>	<u>7,553</u>	<u>127,133</u>	<u>341,856</u>
Net position, ending	<u>\$ 73,323</u>	<u>\$ 4,242</u>	<u>\$ 129,475</u>	<u>\$ 207,040</u>

OTHER SCHEDULES

This schedule contains additional information required on property taxes.

- Schedule of Ad Valorem Taxes Receivables
- Analysis of Current Tax Levy

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Granville County, North Carolina
Schedule of Ad Valorem Taxes Receivable
General Fund
For the Year Ended June 30, 2023

<u>Fiscal Year</u>	<u>Uncollected Beginning Balance</u>	<u>Additions</u>	<u>Collections And Credits</u>	<u>Uncollected Ending Balance</u>
2022-2023	\$ -	\$ 45,733,690	\$ 45,273,710	\$ 459,980
2021-2022	425,546	-	321,331	104,215
2020-2021	200,145	-	114,011	86,134
2019-2020	67,115	-	36,157	30,958
2018-2019	56,407	-	22,676	33,731
2017-2018	31,218	-	9,625	21,593
2016-2017	25,861	-	7,074	18,787
2015-2016	16,373	-	4,411	11,962
2014-2015	35,530	-	1,929	33,601
2013-2014	27,306	-	1,697	25,609
2012-2013	30,275	-	30,275	-
Totals	\$ <u>915,776</u>	\$ <u>45,733,690</u>	\$ <u>45,822,896</u>	<u>826,570</u>
Less Allowance for Doubtful Accounts				<u>(224,000)</u>
Taxes Receivable (Net)				\$ <u>602,570</u>
<u>Reconciliation with revenues:</u>				
Ad valorem taxes - General Fund				\$ 45,670,615
Interest				(218,230)
Discounts, Fees, and Adjustments				334,773
Taxes written off				<u>35,738</u>
Total reconciling items				<u>152,281</u>
Total collections and credits				\$ <u>45,822,896</u>

Granville County
Analysis of Current Tax Levy
County-Wide Levy
For the Year Ended June 30, 2023

	County Wide			Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
	Property Valuation	Rate	Total Levy		
Original Levy:					
Property taxed at current years rate	\$ 4,557,332,619	0.840	\$ 38,281,594	\$ 38,281,594	\$ -
Motor Vehicles at current years rate	713,053,452	0.840	5,989,649	-	5,989,649
Total	<u>5,270,386,071</u>		<u>44,271,243</u>	<u>38,281,594</u>	<u>5,989,649</u>
Discoveries:					
Current and prior year's taxes	<u>223,369,762</u>	0.840	<u>1,876,306</u>	<u>1,876,306</u>	<u>-</u>
Abatements	<u>(49,268,985)</u>	0.840	<u>(413,859)</u>	<u>(413,859)</u>	<u>-</u>
Total Property Valuation	<u>\$ 5,444,486,848</u>				
Net Levy			45,733,690	39,744,041	5,989,649
Uncollected taxes June 30, 2023			<u>459,980</u>	<u>459,980</u>	<u>-</u>
Current years taxes collected			<u>\$ 45,273,710</u>	<u>\$ 39,284,061</u>	<u>\$ 5,989,649</u>
Current levy collection percentage			<u>98.99%</u>	<u>98.84%</u>	<u>100.00%</u>

Statistical Section

The Statistical Section includes unaudited schedules showing relevant information on Granville County presented in the following five categories:

Financial Trends - Tables 1 - 5

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

Revenue Capacity - Tables 6 - 10

These tables contain information to help the reader assess the government's most significant local revenue source - the property tax.

Debt Capacity - Tables 11-13

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

Demographic and Economic Information - Tables 14 - 16

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

Operating Information - Tables 16 - 18

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

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TABLE 1

GRANVILLE COUNTY, NORTH CAROLINA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Net investment in capital assets	\$ 17,096,701	\$ 19,458,241	\$ 24,247,521	\$ 25,179,166	\$ 31,024,432	\$ 11,926,586	\$ 33,234,901	\$ 39,728,260	\$ 43,120,085	\$ 46,907,740
Restricted	10,140,935	10,995,235	6,348,920	6,039,996	24,688,335	43,452,365	17,440,115	16,552,241	14,785,285	21,986,910
Unrestricted	(46,402,671)	(41,556,680)	(37,992,005)	(29,126,797)	(53,650,835)	(51,610,378)	(46,264,798)	(43,224,747)	(34,972,531)	(35,134,106)
Total governmental activities net position	<u>(19,165,035)</u>	<u>(11,103,204)</u>	<u>(7,395,564)</u>	<u>2,092,365</u>	<u>2,061,932</u>	<u>3,768,573</u>	<u>4,410,218</u>	<u>13,055,754</u>	<u>22,932,839</u>	<u>33,760,544</u>
Business-type activities										
Net investment in capital assets	5,402,964	5,372,550	5,381,036	5,279,615	5,144,388	5,090,595	5,051,519	5,035,252	5,460,693	9,669,687
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	(7,217,508)	(7,320,965)	(7,366,313)	(6,998,454)	(5,688,108)	(7,409,803)	(4,442,938)	(4,305,469)	(6,757,275)	(4,318,022)
Total business-type activities net position	<u>(1,814,544)</u>	<u>(1,948,415)</u>	<u>(1,985,277)</u>	<u>(1,718,839)</u>	<u>(543,720)</u>	<u>(2,319,208)</u>	<u>608,581</u>	<u>729,783</u>	<u>(1,296,582)</u>	<u>5,351,665</u>
Primary government										
Net investment in capital assets	22,499,665	24,830,791	29,628,557	30,458,781	36,168,820	17,017,181	38,286,420	44,763,512	48,580,778	56,577,427
Restricted	10,140,935	10,995,235	6,348,920	6,039,996	24,688,335	43,452,365	17,440,115	16,552,241	14,785,285	21,986,910
Unrestricted	(53,620,179)	(48,877,645)	(45,358,318)	(36,125,251)	(59,338,943)	(59,020,181)	(50,707,736)	(47,530,216)	(41,729,806)	(39,452,128)
Total primary government net position	<u>\$ (20,979,579)</u>	<u>\$ (13,051,619)</u>	<u>\$ (9,380,841)</u>	<u>\$ 373,526</u>	<u>\$ 1,518,212</u>	<u>\$ 1,449,365</u>	<u>\$ 5,018,799</u>	<u>\$ 13,785,537</u>	<u>\$ 21,636,257</u>	<u>\$ 39,112,209</u>

TABLE 2

GRANVILLE COUNTY, NORTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities:										
General government	\$ 4,405,781	\$ 4,442,094	\$ 4,938,658	\$ 5,332,252	\$ 5,632,304	\$ 6,295,269	\$ 9,081,170	\$ 9,008,968	\$ 6,794,962	\$ 9,723,242
Public safety	10,655,790	10,425,328	11,120,875	11,501,856	11,393,977	13,046,766	12,642,892	14,268,404	17,797,042	17,735,126
Transportation	156,779	173,068	192,910	198,866	198,866	197,224	-	-	-	-
Economic and physical development	476,826	753,782	668,747	717,586	951,127	1,363,072	98,607	196,631	490,477	484,299
Human Services	12,744,738	10,524,184	11,357,664	11,170,966	10,588,830	14,130,315	11,967,293	13,359,859	11,179,594	14,582,269
Community Services	2,746,910	3,990,780	3,700,213	4,257,566	4,530,173	4,512,131	4,366,584	4,303,671	6,670,544	6,123,309
Education	14,859,485	21,994,864	18,380,346	16,306,405	17,570,103	21,980,521	24,668,257	19,599,555	20,096,041	21,457,409
Interest on long-term debt	2,303,425	2,658,358	2,574,030	2,360,100	2,213,085	3,474,537	3,947,337	3,613,243	3,082,417	2,777,295
Total governmental activities expenses	48,349,734	54,962,458	52,933,443	51,845,597	53,078,465	64,999,835	66,772,140	64,350,331	66,111,077	72,882,949
Business-type activities										
Solid Waste	2,046,765	2,720,941	2,895,474	2,778,367	3,032,006	4,765,067	207,496	3,306,328	3,152,584	3,706,773
Stormwater	261,089	280,217	319,275	313,745	328,837	649,980	353,112	201,552	360,368	332,405
Total business-type activities	2,307,854	3,001,158	3,214,749	3,092,112	3,360,843	5,415,047	560,608	3,507,880	3,512,952	4,039,178
Total primary government expenses	50,657,588	57,963,616	56,148,192	54,937,709	56,439,308	70,414,882	67,332,748	67,858,211	69,624,029	76,922,127
Program Revenues										
Governmental activities:										
Charges for services:										
General Government	527,492	487,489	554,483	523,328	579,242	480,581	549,422	582,862	618,730	487,211
Public Safety	676,055	817,649	938,960	838,781	767,356	1,301,830	1,235,574	1,246,015	1,295,517	1,297,289
Economic and physical development	-	-	-	-	-	-	-	32,476	15,404	10,703
Human Services	84,399	37,670	20,681	22,648	18,628	20,738	16,037	19,556	22,574	19,265
Community Services	243,873	258,978	306,025	326,800	366,764	357,883	448,387	591,894	676,291	559,622
Education	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions										
General Government	29,930	65,893	55,016	69,738	3,906	-	-	269,030	-	9,387,820
Public Safety	926,318	918,182	948,876	901,466	731,557	798,006	1,887,150	1,651,634	2,842,752	1,846,292
Transportation	191,221	807,152	397,308	209,041	317,421	327,578	-	-	-	23,232
Economic and physical development	58,986	438,483	220,568	459,405	63,291	884,283	535,007	577,493	78,840	7,545,133
Human Services	6,547,155	7,246,267	7,250,217	7,625,979	6,402,322	6,846,715	6,919,844	9,455,090	7,723,917	703,722
Community Services	138,529	136,599	136,826	166,602	180,057	137,790	108,997	108,694	130,345	-
Education	1,000,000	848,881	397,280	680,312	530,247	539,245	-	61,552	99,610	128,688
Capital grants and contributions										
General Government	-	-	-	-	-	6,403	-	-	-	-
Public Safety	-	-	-	-	770	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Economic and physical development	508,364	66,979	113,028	-	-	157,330	127,853	340,000	280,000	-
Community Services	498,631	378,019	22,130	143,116	-	-	-	-	-	-
Education	-	-	-	-	-	-	554,233	623,240	567,385	449,481
Total governmental activities program revenues	11,430,953	12,508,241	11,361,398	11,967,216	9,961,561	11,858,382	12,382,504	15,559,536	14,351,365	22,458,458

(continued)

TABLE 2

GRANVILLE COUNTY, NORTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Business-type activities										
Charges for services:										
Solid Waste	2,325,500	2,528,876	2,756,149	2,984,245	3,330,891	3,243,632	3,104,716	3,169,851	2,854,553	3,268,651
Stormwater	249,597	257,086	303,627	256,150	256,860	261,479	261,463	264,147	267,197	273,614
Operating grants and contributions	24,222	25,500	25,500	25,500	25,500	33,263	25,500	-	-	-
Capital grants and contributions	-	-	-	1,156	500	-	-	-	-	-
Total business-type activities program revenues	2,599,319	2,811,462	3,085,276	3,267,051	3,613,751	3,538,374	3,391,679	3,433,998	3,121,750	3,542,265
Total primary government program revenues	14,030,272	15,319,703	14,446,674	15,234,267	13,575,312	15,396,756	15,774,183	18,993,534	17,473,115	26,000,723
Net (expenses)/revenue										
Governmental activities										
General Government	(3,848,359)	(3,888,712)	(4,329,159)	(4,739,186)	(5,049,156)	(5,808,285)	(8,531,748)	(8,157,076)	(6,176,232)	151,789
Public Safety	(9,053,417)	(8,689,497)	(9,233,039)	(9,761,609)	(9,894,294)	(10,946,930)	(9,520,168)	(11,370,755)	(13,658,773)	(14,591,545)
Transportation	34,442	634,084	204,398	10,175	118,555	130,354	-	-	-	23,232
Economic and physical development	90,524	(248,320)	(335,151)	(258,181)	(887,836)	(321,459)	564,253	753,338	(116,233)	(7,071,537)
Human Services	(6,113,184)	(3,240,247)	(4,086,766)	(3,522,339)	(4,167,880)	(7,262,862)	(5,031,412)	(3,885,213)	(3,433,103)	(13,859,282)
Community Services	(1,865,877)	(3,217,184)	(3,235,232)	(3,621,048)	(3,983,352)	(4,016,458)	(3,809,200)	(3,603,083)	(5,863,908)	(5,563,687)
Education	(13,859,485)	(21,145,983)	(17,983,066)	(15,626,093)	(17,039,856)	(21,441,276)	(24,114,024)	(18,914,763)	(19,429,046)	(20,879,240)
Interest on long term debt	(2,303,425)	(2,658,358)	(2,574,030)	(2,360,100)	(2,213,085)	(3,474,537)	(3,947,337)	(3,613,243)	(3,082,417)	(2,777,295)
Business-type activities										
Solid waste	278,735	(192,065)	(113,825)	231,378	324,385	(1,488,172)	2,922,720	(136,477)	(298,031)	(438,122)
Stormwater	(11,492)	(23,131)	(15,648)	(56,439)	(71,477)	(388,501)	(91,649)	62,595	(93,171)	(58,791)
Total primary government net expenses	(36,651,538)	(42,669,413)	(41,701,518)	(39,703,442)	(42,863,996)	(55,018,126)	(51,558,565)	(48,864,677)	(52,150,914)	(50,921,404)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	35,899,937	35,119,245	36,226,663	39,171,884	40,319,275	41,016,801	41,224,580	43,106,425	43,896,725	45,621,457
Local option sales tax	5,826,915	6,038,601	6,322,373	7,758,228	8,143,429	8,625,333	9,362,661	10,644,304	11,582,756	12,860,966
Other taxes and licenses	2,056,480	2,222,684	2,295,726	2,544,229	2,631,894	3,017,074	2,859,815	3,168,710	4,741,569	6,922,676
Investment earnings	41,765	26,657	37,952	169,172	484,589	1,420,517	934,439	12,248	67,601	2,150,136
Miscellaneous	354,724	303,684	396,971	357,010	4,086,184	768,369	649,786	478,903	538,737	402,399
Transfers	-	-	-	-	(1,000,000)	-	-	-	-	(6,692,250)
Total general revenues, special items and transfers	44,179,821	43,710,871	45,279,685	50,000,523	54,665,371	54,848,094	55,031,281	57,410,590	60,827,388	61,265,384
Total governmental activities	44,179,821	43,710,871	45,279,685	50,000,523	54,665,371	54,848,094	55,031,281	57,410,590	60,827,388	61,265,384
Business-type activities:										
Investment earnings	1,778	1,534	4,863	11,872	16,085	21,387	14,322	259	1,379	32,295
Miscellaneous	104,247	84,583	87,748	79,627	93,627	79,798	82,396	50,861	404,227	420,615
Transfers	-	-	-	-	1,000,000	-	-	-	-	6,692,250
Total general revenues, special items and transfers	106,025	86,117	92,611	91,499	1,109,712	101,185	96,718	51,120	405,606	7,145,160
Total business-type activities	106,025	86,117	92,611	91,499	1,109,712	101,185	96,718	51,120	405,606	7,145,160
Total primary government	44,285,846	43,796,988	45,372,296	50,092,022	55,775,083	54,949,279	55,127,999	57,461,710	61,232,994	68,410,544
Changes in Net Position										
Governmental activities	7,261,040	1,256,654	3,707,640	10,122,142	11,548,467	1,706,641	641,645	8,619,795	9,067,676	10,840,893
Business-type activities	373,268	(129,079)	(36,862)	266,438	1,362,620	(1,775,488)	2,927,789	(22,762)	14,404	6,648,247
Total primary government	\$ 7,634,308	\$ 1,127,575	\$ 3,670,778	\$ 10,388,580	\$ 12,911,087	\$ (68,847)	\$ 3,569,434	\$ 8,597,033	\$ 9,082,080	\$ 17,489,140

TABLE 3

**GRANVILLE COUNTY, NORTH CAROLINA
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

Fiscal Year	Property Tax	Local Sales Tax	Alcoholic Beverage Tax	Occupancy Tax*	Other Tax	Total
2014	35,899,937	5,826,915	12,579	160,985	1,895,495	43,795,911
2015	35,119,245	6,038,601	13,127	189,714	2,019,843	43,380,530
2016	36,226,663	6,322,373	13,619	208,577	2,087,149	44,858,381
2017	39,171,884	7,758,228	14,439	233,054	2,311,175	49,488,780
2018	40,319,275	8,143,429	14,821	251,948	2,379,946	51,109,419
2019	41,016,801	8,625,333	15,499	252,497	2,749,078	52,659,208
2020	41,224,580	9,362,661	16,522	214,616	2,661,723	53,480,102
2021	43,106,425	10,644,304	34,563	220,555	2,913,592	56,919,439
2022	43,896,725	11,582,756	33,980	288,612	4,338,164	60,140,237
2023	45,670,615	12,860,966	171,435	321,186	6,328,718	65,352,920

TABLE 4

**GRANVILLE COUNTY, NORTH CAROLINA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable										
Prepaid items	\$ 1,635	\$ 1,916	\$ 1,711	\$ 1,542	\$ 1,855	\$ 4,000	\$ 4,000	\$ 6,200	\$ 6,200	\$ 6,200
Leases	-	-	-	-	-	-	-	-	63,047	50,215
Restricted										
Stabilization by State Statute	3,247,393	3,997,815	3,942,662	3,280,930	4,006,440	4,712,758	4,889,926	5,287,119	6,081,310	6,151,810
Register of Deeds	12,618	35,050	42,603	60,950	30,743	53,193	79,849	113,275	112,665	112,665
Human Services	3,538,668	-	-	-	5,800,692	2,695,571	1,403,761	1,484,280	1,564,676	1,564,676
Education	1,043,189	1,390,935	1,738,702	2,088,926	2,455,239	2,852,550	3,237,367	3,585,238	3,934,098	4,410,356
Community Servies	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Committed										
Tax Revaluation	392,987	491,351	591,041	376,543	-	105,086	212,638	317,698	318,208	620,272
Public Safety	1,022,524	1,091,381	994,675	812,043	791,710	704,631	573,758	447,334	615,870	410,755
Assigned										
Subsequent year's expenditures	1,874,511	1,884,639	594,708	386,385	418,603	2,313,755	2,955,337	5,645,236	3,466,276	3,601,376
Community Services	-	-	500,000	700,000	500,000	-	-	-	2,200,000	1,500,000
Economic & Physical Development	548,995	452,737	630,300	1,600,000	1,070,000	1,070,000	1,070,000	1,070,000	1,600,000	3,115,189
Public Safety	-	-	-	7,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000	2,200,000
Human Services	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	1,600,000
Environmental Protection	-	-	-	1,000,000	-	-	-	-	-	-
Transportation	-	-	-	1,400,000	-	-	-	-	-	-
Education	-	-	-	-	7,000,000	-	-	-	-	-
Unassigned	20,478,407	28,287,719	30,810,391	23,821,293	22,942,823	25,044,003	27,130,647	24,737,106	27,206,114	23,791,078
Total General Fund	<u>\$ 32,160,927</u>	<u>\$ 37,633,543</u>	<u>\$ 39,846,793</u>	<u>\$ 44,528,612</u>	<u>\$ 48,018,105</u>	<u>\$ 42,555,547</u>	<u>\$ 44,557,283</u>	<u>\$ 45,693,486</u>	<u>\$ 50,668,464</u>	<u>\$ 49,134,592</u>
All other governmental funds										
Nonspendable										
Prepaid items	\$ 34,930	\$ 34,930	\$ 34,930	\$ 34,930	\$ 34,930	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted										
Stabilization by State Statute	30,034	32,179	34,910	37,887	32,374	70,780	103,208	34,922	26,015	58,740
General Government	-	-	-	-	-	-	-	-	-	5,300,775
Education	29,023	4,247,438	-	-	6,688,873	9,291,586	3,080,780	2,739,679	2,244,387	1,827,869
Community Services	837,938	265,776	240,274	302,527	317,293	733,235	300,823	282,673	290,677	989,344
Human services	-	-	-	-	-	-	-	84,047	70,077	79,837
Public Safety	179,841	229,137	349,769	268,776	5,356,681	23,042,692	4,344,401	2,941,008	461,380	1,490,838
Economic & Physical Development	1,222,231	796,905	-	-	-	-	-	-	-	-
Committed										
Economic & Physical Development	-	-	-	-	-	-	-	-	-	-
Unassigned	(218,565)	-	(642,708)	-	(229,287)	(178,278)	(108,897)	(90,909)	140,491	(400)
Total other governmental funds	<u>\$ 2,115,432</u>	<u>\$ 5,606,365</u>	<u>\$ 17,175</u>	<u>\$ 644,120</u>	<u>\$ 12,200,864</u>	<u>\$ 32,960,015</u>	<u>\$ 7,720,315</u>	<u>\$ 5,991,420</u>	<u>\$ 3,233,027</u>	<u>\$ 9,747,003</u>

TABLE 5

GRANVILLE COUNTY, NORTH CAROLINA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Ad Valorem taxes	\$ 36,071,119	\$ 35,485,256	\$ 36,419,897	\$ 39,426,432	\$ 40,390,916	\$ 40,736,763	\$ 41,440,264	\$ 43,258,583	\$ 44,058,604	\$ 45,670,615
Sales and other taxes	7,706,195	8,109,374	8,460,686	10,094,167	10,615,127	11,527,328	12,222,478	13,708,814	16,236,835	17,689,284
Licenses, fees and other revenue	2,150,691	2,127,385	2,354,341	2,439,890	2,326,902	2,766,361	2,753,521	2,605,679	2,468,822	2,236,495
Restricted Intergovernmental Revenues	10,099,871	11,216,643	9,783,880	10,326,621	8,368,920	9,778,477	10,121,173	13,416,490	12,279,620	22,566,428
Investment earnings	41,765	26,657	37,952	169,172	484,589	1,420,517	934,439	12,248	67,601	2,150,136
Miscellaneous	350,646	236,566	235,137	184,525	112,088	121,899	157,594	139,110	229,150	160,778
Total Revenues	56,420,287	57,201,881	57,291,893	62,640,807	62,298,542	66,351,345	67,629,469	73,140,924	75,340,632	90,473,736
Expenditures										
Current:										
General government	3,112,460	3,070,425	3,385,737	3,367,050	3,503,946	3,990,744	3,943,162	4,963,587	5,293,561	4,851,615
Public safety	10,267,270	10,010,614	10,551,246	10,831,586	10,830,932	11,802,610	11,405,074	12,600,762	15,489,883	16,071,513
Community services	3,189,156	3,031,754	4,563,679	3,565,425	4,025,750	4,253,181	3,812,057	4,864,498	5,598,389	5,428,213
Economic and physical development	27,644	56,777	103,287	-	-	-	-	-	-	-
Human Services	10,461,480	10,122,056	10,439,671	10,151,118	9,328,515	9,964,361	9,685,890	12,690,260	12,044,391	14,176,753
Non-departmental & special areas	4,059,505	2,701,203	2,405,556	3,170,991	3,533,266	3,288,306	4,547,433	3,507,473	3,138,261	4,919,928
Capital Outlay	2,452,522	7,980,901	4,563,607	48,598	3,406,566	18,902,857	27,409,587	3,217,647	2,413,644	1,492,268
Intergovernmental:										
Education	14,859,485	14,604,207	15,250,609	16,306,405	16,125,309	17,623,166	18,839,236	19,599,555	20,096,041	21,457,409
Debt service:										
Bond issuance cost	-	-	-	-	-	-	-	-	-	-
Principal	5,186,772	19,162,582	6,369,959	7,014,344	6,654,760	7,037,373	7,097,859	8,556,352	8,614,909	7,606,143
Interest	2,857,638	3,247,813	3,109,783	2,876,526	2,724,068	3,477,571	4,127,135	3,784,515	3,298,383	3,001,939
Total expenditures	56,473,932	73,988,332	60,743,134	57,332,043	60,133,112	80,340,169	90,867,433	73,784,649	75,987,462	79,005,781
Excess of revenues over (under) expenditures	(53,645)	(16,786,451)	(3,451,241)	5,308,764	2,165,430	(13,988,824)	(23,237,964)	(643,725)	(646,830)	11,467,955
Other financing sources (uses)										
Debt proceeds	-	25,750,000	5,485,000	-	18,949,000	34,665,000	-	6,060,000	-	-
Premium on debt	-	-	-	-	-	3,864,139	-	-	-	-
Payments to refunded bond escrow agent	-	-	(5,409,698)	-	(4,968,193)	(9,243,722)	-	(5,995,672)	-	-
Transfers in from other funds	487,105	617,535	490,426	663,301	6,829,996	11,722,559	1,722,114	1,327,420	2,318,547	14,487,820
Transfers out to other funds	(487,105)	(617,535)	(490,426)	(663,301)	(7,929,996)	(11,722,559)	(1,722,114)	(1,510,420)	(2,318,547)	(21,180,070)
Lease/SBITA Liabilities Issued	-	-	-	-	-	-	-	-	2,054,006	217,587
Total other financing sources (uses)	-	25,750,000	75,302	-	12,880,807	29,285,417	-	(118,672)	2,054,006	(6,474,663)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(53,645)	8,963,549	(3,375,939)	5,308,764	15,046,237	15,296,593	(23,237,964)	(762,397)	1,407,176	4,993,292
Net change in fund balances	\$ (53,645)	\$ 8,963,549	\$ (3,375,939)	\$ 5,308,764	\$ 15,046,237	\$ 15,296,593	\$ (23,237,964)	\$ (762,397)	\$ 1,407,176	\$ 4,993,292
Debt service as a percentage of noncapital expenditures	14.88%	30.54%	16.51%	17.46%	16.29%	15.23%	15.92%	17.60%	16.19%	13.69%

TABLE 6

GRANVILLE COUNTY, NORTH CAROLINA
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCES
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Other Taxes	Total
2014	\$ 36,071,119	\$ 6,038,601	\$ 12,579	\$ 532,830	\$ 42,655,129
2015	35,485,256	6,038,601	13,127	591,103	42,128,087
2016	36,419,897	6,322,373	13,619	651,742	43,407,631
2017	39,426,432	7,758,228	14,439	697,315	47,896,414
2018	40,390,916	8,143,429	14,821	758,921	49,308,087
2019	40,736,763	8,625,333	15,499	755,468	50,133,063
2020	41,440,264	9,362,661	16,522	714,318	51,533,765
2021	43,258,583	10,644,304	34,563	856,713	54,794,163
2022	44,058,604	11,582,756	33,980	969,981	56,645,321
2023	45,670,615	12,860,966	34,874	919,893	59,486,348

TABLE 7

**GRANVILLE COUNTY, NORTH CAROLINA
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Property Excluding Registered Motor Vehicles	Motor Vehicles	Plus Discoveries	Less Abatements	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable/Market Value	Assessed Value as a Percentage of Market Value
2014	3,645,649,362	520,715,946	135,053,012	(5,627,108)	4,295,791,212	0.830	35,605,455	34,448,002	103.36%
2015	3,682,196,152	425,683,950	131,119,277	(5,085,060)	4,233,914,319	0.830	35,141,489	33,999,118	103.36%
2016	3,748,910,780	453,337,711	176,613,012	(14,976,988)	4,363,884,515	0.830	36,220,241	35,042,803	103.36%
2017	3,864,445,943	479,207,273	156,940,227	(4,929,432)	4,495,664,011	0.880	39,561,843	38,275,777	103.36%
2018	3,963,931,502	492,314,205	147,853,295	(2,375,000)	4,601,724,002	0.880	40,495,171	39,178,765	103.36%
2019	4,195,616,988	533,757,619	186,059,524	(59,779,524)	4,855,654,607	0.840	40,787,499	39,461,589	103.36%
2020	4,289,894,762	542,066,786	182,374,738	(48,986,592)	4,965,349,694	0.840	41,708,937	40,353,074	103.36%
2021	4,308,368,929	628,300,952	193,655,714	(8,219,881)	5,122,105,714	0.840	43,025,688	41,627,020	103.36%
2022	4,413,777,976	656,856,667	264,034,645	(76,359,881)	5,258,309,405	0.840	44,169,799	42,733,939	103.36%
2023	4,564,066,692	701,584,149	223,369,714	(49,268,985)	5,346,751,570	0.840	44,912,713	43,452,702	103.36%

Source: Granville County Tax Department

TABLE 8

**GRANVILLE COUNTY, NORTH CAROLINA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

	Fiscal Year										
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
County Direct Rates*											
County-wide Rate	0.840	0.840	0.840	0.840	0.840	0.880	0.880	0.830	0.830	0.830	0.795
Municipality Rates											
City of Oxford	0.640	0.640	0.640	0.640	0.640	0.640	0.640	0.640	0.620	0.620	0.600
Town of Stem	0.450	0.450	0.450	0.450	0.450	0.450	0.450	0.450	0.450	0.450	0.450
Town of Stovall	0.490	0.490	0.490	0.490	0.490	0.490	0.490	0.490	0.490	0.490	0.490
City of Creedmoor	0.615	0.615	0.615	0.615	0.615	0.635	0.665	0.665	0.700	0.700	0.700
Town of Butner	0.425	0.425	0.365	0.365	0.365	0.365	0.365	0.350	0.350	0.350	0.350
Oxford Parking Authority	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
Oxford Municipal Service District	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
Oxford Economic Development District	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100

TABLE 9

**GRANVILLE COUNTY, NORTH CAROLINA
PRINCIPAL PROPERTY TAXPAYERS
JUNE 30, 2023
CURRENT YEAR AND FIVE YEARS AGO***

Taxpayer	2023			2018		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Toyota Motors Credit Corp. ^	\$125,810,684	1	2.35%	\$ 92,993,005	1	2.02%
Certainteed Corporation	\$76,963,286	2	1.44%	50,568,655	2	1.10%
Safway LLC	\$69,887,231	3	1.31%	18,881,215	10	0.41%
Sante Fe Natural Tobacco Co.	\$52,997,214	4	0.99%	45,740,325	4	0.99%
Bandag Inc.*	\$40,964,980	5	0.77%	35,454,389	6	0.77%
Duke Energy Progress Inc.	\$40,592,222	6	0.76%	45,974,509	3	1.00%
Altec Industries Inc.	\$37,591,964	7	0.70%			
Public Service Company of NC	\$28,917,712	8	0.54%	37,692,482	5	0.82%
Shalag US Inc.	\$22,978,558	9	0.43%	31,308,833	7	0.68%
Wake EMC	\$20,516,353	10	0.38%	23,770,541	8	0.52%
AW North Carolina Inc.				20,194,559	9	0.44%
Totals	<u>\$517,220,204</u>	-	<u>10.25%</u>	<u>\$ 402,578,513</u>		<u>8.75%</u>

Source: Granville County Tax Department

^ Previously Revlon

* Previously Bridgestone Commercial Solutions

* Management decided to present this table over a five year period rather than provide ten individual years of information to improve usefulness of the information. Given the changes in business environments, five years was determined to provide a clearer picture of economic change. (Note additional years information can be viewed on the County's web site under the Finance Department section: www.granvillecounty.org)

**GRANVILLE COUNTY, NORTH CAROLINA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	FY 2023 additions	Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy				Amount	Percentage of Levy
2014	35,605,455	34,934,862	98.12%	671,563	1,697	673,260	35,608,122	100.00%
2015	35,141,489	34,735,388	98.84%	373,521	1,935	375,456	35,110,844	99.91%
2016	36,220,241	35,922,785	99.18%	287,294	4,411	291,705	36,214,490	99.98%
2017	39,561,843	39,186,091	99.05%	361,516	7,073	368,589	39,554,680	99.98%
2018	40,495,171	40,063,479	98.93%	428,384	9,625	438,009	40,501,488	100.02%
2019	40,787,499	40,112,789	98.35%	738,459	22,675	761,134	40,873,923	100.21%
2020	41,647,572	40,993,090	98.43%	719,402	36,157	755,559	41,748,649	100.24%
2021	43,025,688	42,480,656	98.73%	689,774	114,010	803,784	43,284,440	100.60%
2022	44,169,799	43,744,253	99.04%	321,331	340,827	662,158	44,406,411	100.54%
2023	45,668,713	45,191,549	98.96%	-	-	-	45,191,549	98.96%

Source: Granville County Tax Department

TABLE 11

**GRANVILLE COUNTY, NORTH CAROLINA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities					Total Primary Government	Per Capita *	Percentage of Personal Income*
	General Obligation Bonds	Installment Obligations	Financing Agreements	Certificates of Participation	Leases/SBI TA			
2014	38,203,031	27,451,269	6,337,174	14,530,000	-	86,521,474	1,488	4.64%
2015	34,770,946	37,865,337	6,870,000	14,040,000	-	93,546,283	1,605	4.56%
2016	31,513,181	35,686,398	4,743,262	13,550,000	-	85,492,841	1,455	4.08%
2017	28,097,562	33,250,867	3,977,065	13,060,000	-	78,385,494	1,321	3.80%
2018	24,965,944	44,995,132	3,201,290	12,565,000	-	85,727,366	1,415	3.92%
2019	59,983,941	33,162,000	2,415,818	12,070,000	-	107,631,759	1,788	4.84%
2020	55,719,311	31,288,431	1,620,528	11,575,000	-	100,203,270	1,651	4.27%
2021	56,119,632	29,393,310	815,297	5,215,000	-	91,543,239	1,499	3.78%
2022	49,904,953	27,509,698	-	5,215,000	1,691,893	84,321,544	1,389	3.24%
2023	43,804,274	25,705,555	-	5,215,000	1,485,872	76,210,701	1,235	2.33%

Note 1: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

Note 2: Per Capita amounts are based on population numbers as of July 1 of the fiscal year.

* Total Personal income can be calculated using population and per capita income information found on Table 14

TABLE 12

**GRANVILLE COUNTY, NORTH CAROLINA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Personal Income*	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2014	38,203,031	-	38,203,031	2.05%	0.89%	657
2015	34,770,946	-	34,770,946	1.70%	0.82%	597
2016	31,513,181	-	31,513,181	1.50%	0.72%	536
2017	28,097,562	-	28,097,562	1.36%	0.62%	474
2018	24,965,944	-	24,965,944	1.14%	0.54%	412
2019	59,983,941	-	59,983,941	2.70%	1.24%	996
2020	55,719,311	-	55,719,311	2.37%	1.12%	918
2021	56,119,632	-	56,119,632	2.32%	1.10%	919
2022	49,904,953	-	49,904,953	1.91%	0.95%	818
2023	43,804,274	-	43,804,274	1.34%	0.82%	710

Note: Population figures are as of July 1 of the fiscal year.

* Total Personal income can be calculated using population and per capita income information found on Table 14

**GRANVILLE COUNTY, NORTH CAROLINA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	\$ 343,663,297	\$ 338,713,146	\$ 349,110,761	\$ 359,653,121	\$ 368,137,920	\$ 388,452,369	\$ 397,227,975	\$ 409,768,457	\$ 420,664,752	\$ 435,558,948
Total net debt applicable to limit	86,521,474	93,546,283	85,517,519	78,385,494	85,727,366	107,631,759	100,203,270	91,543,239	84,321,544	76,210,701
Legal debt margin	<u>\$ 257,141,823</u>	<u>\$ 245,166,863</u>	<u>\$ 263,593,242</u>	<u>\$ 281,267,627</u>	<u>\$ 282,410,554</u>	<u>\$ 280,820,610</u>	<u>\$ 297,024,705</u>	<u>\$ 318,225,218</u>	<u>\$ 336,343,208</u>	<u>\$ 359,348,247</u>
Total net debt applicable to the limit as a percentage of debt limit	25.18%	27.62%	24.50%	21.79%	23.29%	27.71%	25.23%	22.34%	20.04%	17.50%
Legal Debt Margin Calculation for Fiscal Year 2020										
Assessed value									\$	5,444,486,848
Debt limit (8% of total assessed value)										435,558,948
Debt applicable to limit:										
General obligation bonds										43,804,274
Installment Obligations										25,705,555
Certificates of Participation										5,215,000
Lease/SBITA Financing Agreements - Governmental Activities										1,485,872
Total net debt applicable to limit										<u>76,210,701</u>
Legal debt margin										<u>\$ 359,348,247</u>

TABLE 14

**GRANVILLE COUNTY, NORTH CAROLINA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	(1) Population	(2) Per Capita Income	(3) Percent High School Graduate	Percent Bachelor's Degree or Higher	(4) School Enrollment	(5) Unemployment Rate
2014	58,162	32,087	81.7	15	8,100	6.8%
2015	58,284	35,194	82	17.7	7,988	4.9%
2016	58,750	35,652	82	17.7	7,868	5.1%
2017	59,322	34,807	82	17.6	7,667	3.6%
2018	60,566	36,078	82	19.4	7,438	3.3%
2019	60,213	36,924	83.6	21	7,314	3.4%
2020	60,700	38,652	84.2	22.3	7,166	6.2%
2021	61,081	39,610	84.3	22.5	6,701	5.9%
2022	61,023	42,807	84.3	22.5	6,593	2.9%
2023	61,686	53,112	84.3	22.5	6,547	2.9%

Source 1: Population figures are from the North Carolina Department of the State Demographer

Fiscal year 2015 figure based on 2014 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2016 based on FY 2015 figure and projected annual growth of 0.8%.

Fiscal year 2017 based on FY 2015 NCOSBM figure and projected annualized growth of .66%.

Fiscal year 2018 based on projected July 2018 NCOSBM figure.

Fiscal year 2019 base on July 2017 NC Certified Population Estimate

Fiscal year 2020 base on July 2018 NC Certified Population Estimate (Aug '20 ACCESSNC report)

Fiscal year 2021 base on July 2019 NC Certified Population Estimate (Aug '21 ACCESSNC report)

Fiscal year 2022 base on July 2020 NC Certified Population Estimate (May '22 ACCESSNC report)

Fiscal year 2023 base on July 2021 NC Certified Population Estimate (May '23 ACCESSNC report)

Source 2: Per capita income figures are from the United States Department of Commerce

Bureau of Economic Analysis. Most recent data available thru 2010.

(Note: fiscal years 2009 - 2010 were restated to reflect a single source of information. Previous tables in prior year CAFR documents utilized a different source for this information)

Fiscal year 2015 figure based on 2014 Est. Median Worker Earnings from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2016 base on FY 2015 figure and projected Per Capita income annual growth of 1.3%

Fiscal year 2017 based on FY 2015 per capita figure and projected FY 2016 per capita income annual growth of 1.3% (both from ACCESSNC)

Fiscal year 2018 based on FY 2016 per capita figure (Nov '18 ACCESSNC report) and projected growth of 1.3%.

Fiscal year 2019 based on FY 2017 Per Capita figure (Oct '19 ACCESSNC report)

Fiscal year 2020 based on FY 2018 Per Capita figure (Aug '20 ACCESSNC report)

Fiscal year 2021 based on FY 2019 Per Capita figure (Aug '21 ACCESSNC report)

Fiscal year 2022 based on FY 2020 Per Capita figure (May '22 ACCESSNC report)

Fiscal year 2023 based on FY 2021 Per Capita figure (May '23 ACCESSNC report)

Source 3: Percent high school graduates and percent bachelor's degree or higher are from the

North Carolina Department of Commerce files

Fiscal year 2015 figure based on 2014 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2016 figure based on 2015 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2017 figure based on 2016 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2018 figure based on 2017 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2019 figure based on 2017 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2020 figure based on 2018 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2021 figure based on 2019 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2022 figure based on 2020 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2023 figure based on 2021 Est from NC Dept. of Commerce ACCESSNC table.

Source 4: School Enrollment numbers are from the Department of Public Instruction - Average Daily Membership

Fiscal year 2016 figure based on Dept of Public Instruction - Average Daily Membership

Fiscal year 2017 figure based on Dept of Public Instruction - Average Daily Membership

Fiscal year 2018 figure based on Dept of Public Instruction - Average Daily Membership - Does not include charter schools

Fiscal year 2019 figure based on Dept of Public Instruction - Average Daily Membership - Final - Does not include charter schools

Fiscal year 2020 figure based on Dept of Public Instruction - Average Daily Membership (Beth Day supplied).

Fiscal year 2021 figure based on Dept of Public Instruction - Average Daily Membership (Beth Day supplied).

Fiscal year 2022 figure based on Dept of Public Instruction - Average Daily Membership - (202122m-final-admld)

Fiscal year 2023 figure based on Dept of Public Instruction - Pupils in Membership by Race and Sex School Year 2022-2023 - Does

Source 5: Unemployment rates are from the North Carolina Department of Commerce - Labor &

Economic Analysis Division

Fiscal year 2015 figure based on 2014 Est from NC Dept. of Commerce ACCESSNC table.

Fiscal year 2016 figure based on NC Dept of Commerce - D4 table

Fiscal year 2017 figure taken from NCACCESS

Fiscal year 2018 figure taken from NCACCESS (Aug 2018 Prelim, 2017 Unemployment Rate)

Fiscal year 2019 figures taken from NCACCESS (Oct 2019, 2018 Unemployment Rate(Annual))

Fiscal year 2020 figures taken from June 2020 Prelim. Figure from the Aug 2020 NCACCESS report.

Fiscal year 2021 figures taken from June 2021 Prelim. Figure from the Aug 2021 NCACCESS report.

Fiscal year 2022 figures taken from June 2021 Prelim. Figure from the May 2022 NCACCESS report.

Fiscal year 2023 figures taken from June 2022 Prelim. Figure from the May 2023 NCACCESS report.

TABLE 15

**GRANVILLE COUNTY, NORTH CAROLINA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND EIGHT YEARS AGO***

2023				2014			
Employer	Employees	Rank	Percentage of Total County	Employer	Employees	Rank	Percentage of Total County
NC DHHS	3,597	1	12.15%	Revlon	2,000	1	7.71%
Federal Bureau of Prisons	1,219	2	4.12%	Altec Industries	300	2	1.16%
Food Lion	1,000	3	3.38%	Flextronics	325	3	1.25%
Granville County Schools	1,000	4	3.38%	Food Lion Distribution	300	4	1.16%
Revlon	750	5	2.53%	Ideal Fastener	300	5	1.16%
Granville Medical Center	620	6	2.09%	Certainteed Corporation	300	6	1.16%
Altec Industries	500	7	1.69%	Clayton Homes	250	7	0.96%
County of Granville	350	8	1.18%	Newton Instrument Co.	175	8	0.67%
Go2 Staffing	350	9	1.18%	PalletOne of North Carolina, Inc.	175	9	0.67%
Bridgestone Americas	300	10	1.01%	Bandag	168	10	0.65%
Certainteed Corporation	290	11	0.98%	Carolina Sunrock	151	11	0.58%
ITS	250	12	0.84%	Gate Precast	150	12	0.58%
	<u>10,226</u>		<u>34.53%</u>	Total	<u>4,594</u>		<u>17.71%</u>

Source: Information from Granville County NC Department of Commerce

* Management decided to present this table over a eight year period rather than provide ten individual years of information to improve usefulness of the information. Given the changes in business environments, an eight year period was determined to provide a clearer picture of economic change. (Note additional years information can be viewed on the County's web site under the Finance Department section: www.granvillecounty.org)

GRANVILLE COUNTY, NORTH CAROLINA
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Function										
General Government	36.5	39	39	39	39	42	43	45.5	45.5	45.5
Human Services	98	99.5	103.5	103	102	106	108.5	113.5	116	113
Community Services	56	56	58.5	54	61	66	62.5	65	66	66
Public Safety										
Sheriff's Dept./Detention Center	99.5	100	99.5	102	103	102	109	116	118	130
Emergency Services*	29	31	29	31	43	31	28	28	31.5	35.5
Emergency Management	3	4	3	3	4	4	4	4	4	6
Solid Waste	4.5	5.5	5.5	6	6	6	6	6	6	6
Water & Sewer	-	-	-	-	0					
Total	326.5	335	338	338	358	357	361	378	387	402

Source: Granville County Human Resource Department & Granville County Finance Department

TABLE 17

**GRANVILLE COUNTY, NORTH CAROLINA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)**

Function	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety/Sheriff										
Incident Reports**	8,763	8,446	8,505	7,425	8,499	7,663	6,089	5,450	6,040	15,263
Miscellaneous Incident Reports	-	-	-	-	-	-	-	-	-	-
Arrests	1,014	887	994	978	849	744	702	737	723	865
Court Papers	5,945	7,532	6,604	6,955	6,328	6,346	5,770	3,860	4,523	3,517
Public Safety/Emerg Mgmt/Fire										
Number of calls answered (includes fire & medical first response calls)	1,953	2,335	2,333	2,272	2,344	2,464	3,458	2,789	3,100	2,717
Inspections	216	235	247	225	382	359	483	405	477	550
Solid Waste										
MSW Landfill Tonnage (May 1, 2013 - present)	17,403	20,634	20,120	46,685	40,489	51,818	47,597	48,359	43,862	42,583
C & D Landfill Tonnage	15,447	13,480	15,172	2,757	0	0	0	0	0	0
Convenience Sites Tonnage	7,543	8,625	10,422	10,122	10,775	11,095	12,308	12,991	9,906	10,144
Civil Citations	5	4	6	5	5	2	20	15	21	6
Criminal Citations	1	1	-	-	0	0	0	0	0	0
Community Services/Library										
Items Added to Physical Collection	5,468	6,079	6,085	6,877	7,579	7,530	8,064	6,325	5,970	5215
Items Added to Virtual Collection^	N/A	N/A	N/A	N/A	6,392	n/a	n/a	260	665	300,552
Circulation	118,346	126,891	135,810	136,844	130,075	142,725	125,609	93,573	114,557	125,876
Internet Use	45,713	54,830	54,850	56,883	48,195	48,049	59,333	47,149	50,183	57,585
Program Attendance	14,160	17,367	16,155	11,337	5,075	8,094	18,891*	4,401	7,422	13,108
Community Services/Planning & Inspections										
Number of Building Permits Issued	459	513	667	629	638	726	840	808	664	156
Number of Mobile Home Permits Issued	52	57	68	72	48	71	67	66	59	55
Number of Other Permits Issued (Includes Electrical, Plumbing & Mechanical)	768	825	857	913	834	1,030	1,186	1,011	1,072	1,721
Human Services/Social Services										
Average # Adult Medicaid Eligible Cases	2,515	3,000	5,534	3,997	4,353	4,450	2,851	2,919	3,268	16,340
Average # Family & Child Medicaid Cases	4,315	5,887	5,726	5,212	5,656	5,949	8,971	11,100	12,904	13,012
Average # Households Receiving Food Stamps	4,412	4,192	3,940	3,615	3,452	3,273	3,449	4,214	4,066	8,160
Average \$ Fraud Collections per Month #	1,714	2,564	5,120	6,108	6,910	6,715	2,888	?	1,118	2
Education										
School enrollment	8,037	7,964	7,825	7,667	7,438	7,314	7,166	6,701	6,593	6,547

Sources: Various county government departments. School enrollment statistics are from the North Carolina Department of Public Instruction

^ Virtual collection includes e-books & downloadable audio books.

** Beginning fiscal year 2009, the Granville County Sheriff's Department combines miscellaneous incident reports and individually initiated incident reports.

TABLE 18

**GRANVILLE COUNTY, NORTH CAROLINA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)**

Function	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety										
Sheriff (Stations)	2	2	2	2	2	2	2	2	2	2
Fire stations	14	14	14	14	14	14	14	14	14	14
Highways and streets										
Streets (miles)	1513	1521	1542	1546	1551	1554	1555	1559	1567	1593
Culture and recreation										
Parks	2	2	2	2	2	2	2	2	2	2
Libraries	4	4	4	4	4	4	4	4	4	4
Education										
Schools	21	21	21	19	19	20	18	17	16	16

Source: North Carolina Department of Public Instruction, Granville County
Granville County Finance Office

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COMPLIANCE SECTION

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**Report On Internal Control Over Financial Reporting And On Compliance and
Other Matters Based On An Audit Of Financial Statements Performed In Accordance With
*Government Auditing Standards***

Independent Auditors' Report

To the Board of County Commissioners
Granville County, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the 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 Granville County, North Carolina, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprises Granville County's basic financial statements, and have issued our report thereon dated January 15, 2024. Our report includes a reference to other auditors who audited the financial statements of the Granville County ABC Board, as described in our report on the Granville 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 Granville County ABC Board were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Granville 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 Granville 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.

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.

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We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item [2023-001] that we consider to be significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Granville 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. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Granville County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Granville 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC
January 15, 2024



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

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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
Granville County, North Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Granville County, North Carolina, compliance with the types of compliance requirements described in the OMB Compliance Supplement and the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission, that could have a direct and material effect on each of the Granville County's major federal programs for the year ended June 30, 2023. Granville County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Granville 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, 2023.

Basis for Opinion on Each Major Federal Program

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

Members

American Institute of CPAs - N.C. Association of CPAs - AICPA's Private Companies Practice Section

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies or material weaknesses in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items [2023-002, 2023-003, 2023-004, 2023-005, 2023-006, 2023-007] to be significant deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on Granville County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Granville 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.

Granville County is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. Granville County's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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

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

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC
January 16, 2024



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**Report On Compliance With Requirements Applicable To Each Major State
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
Granville County, North Carolina

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the Granville County, North Carolina, compliance with the types of compliance requirements described in the OMB Compliance Supplement and the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission, that could have a direct and material effect on each of Granville County's major State programs for the year ended June 30, 2023. Granville County's major State programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Granville County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2023.

Basis for Opinion on Each Major State Program

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

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

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

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Report on Internal Control Over Compliance

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

Government Auditing Standards requires the auditor to perform limited procedures on Granville County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Granville 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.

Granville County is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. Granville County's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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

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

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC
January 16, 2024

Granville County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that are not considered to be material weaknesses ☒ yes ☐ none reported
- Noncompliance material to financial statements noted ☐ yes ☒ no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that are not considered to be material weaknesses ☒ 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) ☒ yes ☐ no

Identification of major federal programs:

<u>AL #</u>	<u>Program Name</u>
10.561	Supplemental Nutrition Assistance Program
21.027	State Local Coronavirus Fiscal Recovery 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? ☐ yes ☒ no

State Awards

Internal control over major State programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that are not considered to be material weaknesses ☒ yes ☐ none reported

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

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act ☒ yes ☐ no

Identification of major State programs:

<u>Program Name</u>
Medical Assistance Program
Public School Building Capital Fund
Juvenile Crime Prevention Programs

Dollar threshold used to distinguish between Type A and Type B Programs \$ 500,000

Auditee qualified as low-risk auditee? ☐ yes ☒ no

Granville County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section II - Financial Statement Findings

Finding: 2023-001
SIGNIFICANT DEFICIENCY

Prior Period Adjustments

Criteria:	Management should have a system in place to verify that transactions are recorded in correctly, thereby reducing the likelihood of errors in financial reporting.
Condition:	Prior period adjustments were made to the General Fund that decreased fund balance by \$13,188. These adjustment were to record a correction to forfeiture funds that were received which had been deposited into the Forfeiture - Treasury checking account, which should have been deposited into the Forfeiture - Department of Justice account.
Effect:	The County's management and other users of the financial statements do not have accurate information for decisions-making and monitoring of the county's financial position and adherence to laws, regulations, and other requirements. Errors in financial reporting could occur and not be detected.
Cause:	County records were not reconciled properly.
Recommendation:	The County should review the ledger and financial documents regularly to ensure that necessary adjustments are made timely during the year. If information is required from outside parties, be sure to request this information in time to make an necessary adjustments.
Views of responsible officials and planned corrective actions:	The County agrees with this finding. Please refer to the corrective action plan for details.

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: Medicaid Assistance Program (Medicaid; Title XIX)
AL # 93.778

Finding: 2023-002
SIGNIFICANT DEFICIENCY
Eligibility

IV-D Cooperation with Child Support

Criteria:	In accordance with the Medicaid Manual MA-3365, all Medicaid cases should be evaluated and referred to the Child Support Enforcement Agency (IV-D). The Child Support Enforcement Agency (IV-D) can assist the family in obtaining financial and/or medical support or medical support payments from the child's non-custodial parent. Cooperation requirement with Social Services and Child Support Agencies must be met or good cause for not cooperating must be established when determining Medicaid eligibility.

Granville County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs (Continued)

Condition:	There were 6 errors discovered during our procedures that referrals between the County's Department of Social Services and Child Support Agencies were not properly made.
Questioned Cost:	There was no known affect to eligibility and there were no known questioned costs.
Context:	We examined 60 cases from of a total of 552,116 Medicaid claims 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 North Carolina Families Accessing Services through Technology (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, 2022-004.
Cause:	Human error in reading the Automated Collection and Tracking System (ACTS) report and/or ineffective case review process.
Recommendation:	Files should be reviewed internally to ensure proper information is in place and necessary procedures are taken when determine eligibility. The results found or documentation made in 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: Medicaid Assistance Program (Medicaid; Title XIX)

AL # 93.778

Finding: 2023-003

Inaccurate Resources Entry

SIGNIFICANT DEFICENCY

Eligibility

Criteria:	In accordance with Medicaid Manual MA-2230, 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 noncountable resources and explained within the documentation.

Granville County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs (Continued)

Condition:	There were 3 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 Cost:	There was no known affect to eligibility and there were no known questioned costs.
Context:	We examined 60 cases from of a total of 552,116 Medicaid claims 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, 2022-005.
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 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 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: Medicaid Assistance Program (Medicaid; Title XIX)

AL # 93.778

Finding: 2023-004 Inadequate Request for Information

SIGNIFICANT DEFICENCY

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 Cost:	There was no known affect to eligibility and there were no known questioned costs.

Granville County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs (Continued)

Context:	We examined 60 cases from of a total of 552,116 Medicaid claims 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 applicants 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, 2022-006.
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 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 and income and those amounts agree to information in NC FAST. The results found or documentation made in 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: Medicaid Assistance Program (Medicaid; Title XIX)
AL # 93.778

Finding: 2023-005 Inaccurate Information Entry

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 3 errors discovered during our procedures that inaccurate information was entered when determining eligibility.
Questioned Cost:	There was no known affect to eligibility and there were no known questioned costs.

Granville County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs (Continued)

Context: We examined 60 cases from of a total of 552,116 Medicaid claims 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, 2022-007.

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 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 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: Medicaid Assistance Program (Medicaid; Title XIX)
AL # 93.778

Finding: 2023-006 Untimely Review of SSI Termination

SIGNIFICANT DEFICIENCY

Eligibility

Criteria: In accordance with the Medicaid Manual MA-3120, the State sends notification to the County when a participant is no longer eligible under Supplemental Security Income (SSI) determination, the County is required to initiate the ex parte review within 5 workdays of the date the termination appears on the SSI Termination Report, and complete the redetermination within 4 months of the month the case appears on the SSI Termination Report and notify the recipient about applicant's ongoing eligibility for Medicaid.

Condition: There was 1 applicant/beneficiary was not reviewed timely and determined to be eligible for Medicaid when their SSI benefits were terminated.

Questioned Cost: There was no known affect to eligibility and there were no known questioned costs.

Granville County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs (Continued)

Context:	We examined 60 cases from of a total of 552,116 Medicaid claims 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:	The County did not initiate ex parte review timely, therefore, no eligibility review was completed in the required time period. The lack of follow up and certification lead to applicants receiving Medicaid benefits for which they were not eligible.
Identification of a repeat finding:	This is a repeat finding from the immediate previous audit, 2022-008.
Cause:	Ineffective communication between departments within the Department of Social Services. One area within DSS received State communications that applicants would no longer be eligible for SSI benefits and the County needed to conduct an application process. This information was not shared with other departments in DSS from which the recipient was also receiving benefits.
Recommendation:	Any State communications related to applicants' benefits received by any DSS department should be shared with all areas from which the participant receives benefits. State files should be reviewed internally to ensure all actions have been properly closed and the corrective action has been taken. Workers should be retrained on what process needs to be followed when State communications are received.
Views of responsible officials and planned corrective actions:	The County agrees with the finding.

U.S. Department of Health and Human Services

Passed through the NC Department of Health and Human Services
Food and Nutrition Services (FNS) Cluster
AL # 10.551 and 10.561

Finding: 2023-007

SIGNIFICANT DEFICIENCY

ELIGIBILITY

Criteria:	Per Section 200.303 of the Uniform Grant Guidance, a non-federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. The State has provided policies and procedures to ensure that the County is meeting the federal guidance, relevant policies are:

Granville County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section III. Federal Award Findings and Questioned Costs (Continued)

Food and Nutrition Services Policy 305 describes the verification sources and requirements and the FNS units primary responsibility for providing documentary evidence to support statements on applications and recertifications and procedures required if the statements by applicant/beneficiary are questionable.

Food and Nutrition Services Policy 300 describes the sources of income countable and not countable to the household for determining financial eligibility.

Food and Nutrition Services Policy 310 describes the procedures related to verifying changes in income (i.e. termination, end of contract, temporary, etc.).

Condition: There were a total of 6 errors found in our testing: 3 instances where verification of an expense used for a deduction of income was not included in the case file and 3 instances where earned income was incorrectly calculated or verification of representative income was not completed or entered correctly in NCFAST.

Questioned Costs: There was no known affect to eligibility and there were no known questioned costs.

Context: We examined 25 of 8,174 FNS recipients from the a report of all active FNS beneficiaries provided by Nash County's Department of Human Services. The finding is being reported with the financial statement audit as it relates to FNS 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: Due to the errors noted, eligibility cannot be sufficiently substantiated and there is a risk that the County could provide funding and/or benefits to individuals who are not program eligible.

Recommendation: The County should provide training of management and staff on the program's eligibility requirements, proper case review process, and required verifications for eligibility. Also, the County should ensure that their formal internal review process is adequately completed to identify and correct errors in case reviews.

Views of responsible officials and planned corrective actions: The County agrees with the finding and is implementing actions to correct these issues, which are further discussed in the corrective action plan.

Granville County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section IV - State Award Findings and Questioned Costs

Program Name: Medical Assistance Program (Medicaid; Title XIX)
AL # 93.778

SIGNIFICANT DEFICENCY: Finding 2023-002, 2023-003, 2023-004, 2023-005, 2023-006 also apply to State requirements and State Awards.



COUNTY OF GRANVILLE, NORTH CAROLINA

141 WILLIAMSBORO STREET, POST OFFICE BOX 906, OXFORD, NORTH CAROLINA 27565

Corrective Action Plan
For the Year Ended June 30, 2023

Section II - Financial Statement Findings

Finding 2023-001

Prior Period Adjustments

Name of contact person: Stephen McNally, Finance Director

Corrective Action: The Finance Department will attempt to make all necessary transfers of funds between Forfeiture accounts in the current period. However, this correction notification from US Treasury was not sent to the Finance department until after the reporting period in which the transaction took place.

Proposed completion date: July 1, 2023

Section III - Federal Award Findings and Questioned Costs

Finding 2023-002

IV-D Cooperation with Child Support

Name of contact person: Kim Grissom, Family and Children's Medicaid Supervisor and Shelia Morton, Family and Children's Medicaid Supervisor

Corrective Action: Family and Children Medicaid Lead Workers and Supervisors will conduct second-party reviews on caseworkers. The supervisors will go over errors found by second parties during their team monthly meetings. The supervisors will hold individual performance meetings if cited for the same error. Lead Workers and Supervisors will conduct 100% second parties on caseworkers in their probationary period of 6 months unless extended by Supervisors due to performance and 5 applications and redeterminations on all other caseworkers per month. The supervisors will also ensure that caseworkers are up to date on changes that may come up and ensure that they give proper instruction when needed. Supervisors and/or Leadworkers will conduct monthly meetings which including mini trainings on errors found in second parties. Refresher trainings will be held quarterly for indept training regarding policy areas in which the Supervisors identify the need for. The Human Service Planner Evaluator will help track of repetitive errors and suggest trainings needed to Supervisors to ensure that policy/procedures are being implemented accordingly. The Supervisors will schedule and hold a meeting to inform the Program Administrator of the errors found on second-party findings and provide a copy of the individual's performance meeting held with the worker on any repetitive errors. Supervisors and or Lead workers will send training invites to Program Administrator, Staff Development, and Human Services Planner Evaluator, for monthly and at quarterly refresher trainings.

Proposed completion date: To ensure that the caseworkers do not repeat these errors, the following will happen: policy training was held on November 30, 2022, for Family and Children Medicaid section MA-3365. Documentation Template was last updated on November 3, 2023, which includes IV-Referral reminder. Family and Children meeting will be held by November 30, 2023.

Finding 2023-003

Inaccurate Resources Entry

Name of contact person: Vanness Taylor, Adult Medicaid Supervisor



COUNTY OF GRANVILLE, NORTH CAROLINA

141 WILLIAMSBORO STREET, POST OFFICE BOX 906, OXFORD, NORTH CAROLINA 27565

Corrective Action Plan
For the Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs (continued)

Corrective Action:

Caseworkers are to review the determinations tab and policy manual to properly ensure that the case is showing correctly. Adult Medicaid Lead workers and Supervisor will conduct second-party reviews on caseworkers. The supervisor will go over errors found by second parties during their team monthly meetings. The supervisor will hold individual performance meetings if cited for the same error. Lead Workers and Supervisor will conduct 100% second parties on caseworkers in their probationary period of 6 months unless extended by the Supervisor due to performance and 5 applications and redeterminations on all other caseworkers per month. The supervisor will also ensure that caseworkers are up to date on changes that may come up and ensure that they give proper instruction when needed. Supervisors and/or Leadworkers will conduct monthly meetings which including mini trainings on errors found in second parties. Refresher trainings will be held quarterly for indept training regarding policy areas in which the Supervisors identify the need for. The Human Service Planner Evaluator will help track of repetitive errors and suggest trainings needed to Supervisors to ensure that policy/procedures are being implemmmented accordingly. The Supervisor will schedule and hold a meeting to inform Program Administrator of the errors found on second-party findings and provide a copy of the individual's performance meeting held with the worker on any repetitive errors. Supervisors and or Lead workers will send training invite to Program Administrator Staff Development Specialists and Human Services Planner Evaluator for monthly and quarterly refresher trainings.

Proposed completion date:

To ensure that the caseworkers do not repeat these errors, the following will happen: policy training was held on Adult Medicaid section MA-2230 on Janaury 31, 2023, July 6, 2023 and September 28, 2023. Documentation Templates were recently updated as of November 13, 2023. Meeting regarding the cited errors will be held on November 28, 2023.

Finding 2023-004

Inadequate Request for Information

Name of contact person:

Kim Grissom, Family and Children's Medicaid Supervisor, Shelia Morton, Family and Children's Medicaid Supervisor, and Vanness Taylor, Adult Medicaid Supervisor



COUNTY OF GRANVILLE, NORTH CAROLINA

141 WILLIAMSBORO STREET, POST OFFICE BOX 906, OXFORD, NORTH CAROLINA 27565

Corrective Action Plan
For the Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs (continued)

Corrective Action: Adult Medicaid Lead workers and Supervisor will conduct second-party reviews on caseworkers. Family and Children Medicaid Lead Workers and the Supervisors will conduct second-party reviews on caseworkers. Both Adult Medicaid and Family and Children Medicaid supervisors will go over errors found by second parties during their team monthly meetings. The supervisors will hold individual performance meetings if cited for the same error. Lead Workers and Supervisor will conduct 100% second parties on caseworkers in their probationary period of 6 months unless extended by the Supervisor due to performance and 5 applications and redeterminations on all other caseworkers per month. The supervisor will also ensure that caseworkers are up to date on changes that may come up and ensure that they give proper instruction when needed. Supervisors and/or Leadworkers will conduct monthly meetings which including mini trainings on errors found in second parties. Refresher trainings will be held quarterly for indept training regarding policy areas in which the Supervisors identify the need for. The Human Service Planner Evaluator will help track of repetitive errors and suggest trainings needed to Supervisors to ensure that policy/procedures are being implemented accordingly. The Supervisors will schedule and hold a meeting to inform Program Administrator of the errors found on second-party findings and provide a copy of the individual's performance meeting held with the worker on any repetitive errors. Supervisors and or Lead workers will send training invite to Program Administrator, Staff Development Specialists, and Human Services Planner Evaluator for monthly and quarterly refresher trainings.

Proposed completion date: To ensure that the caseworkers do not repeat these errors, the following will happen: Adult Medicaid Documentation Templated was updated November 13, 2023. Training was held on July 6, 2023 for Recertifications for Adult Medicaid. Adult Meeting will be held on November 28, 2023. Family and Children held team meetings on November 30, 2022, January 26, 2023, and May 23, 2023. Family and Children meeting will be held by November 30th, 2023. State mandatory Training was held for all Medicaid Staff on July 25, 26, or 27, 2023 for Mastering Medicaid Policy, MAGI Recertifications and NCFAS 20020, and September 26, 27, or 28, 2023 Authorized Representatives and NCFAS 20020 Reminders.

Finding 2023-005

Inaccurate Information Entry

Name of contact person: Kim Grissom, Family and Children's Medicaid Supervisor, Shelia Morton, Family and Children's Medicaid Supervisor, and Vanness Taylor, Adult Medicaid Supervisor



COUNTY OF GRANVILLE, NORTH CAROLINA

141 WILLIAMSBORO STREET, POST OFFICE BOX 906, OXFORD, NORTH CAROLINA 27565

Corrective Action Plan
For the Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs (continued)

Caseworkers are to review the determinations tab and policy manual to properly ensure that the case is showing correctly. Adult Medicaid Lead workers and Supervisor will conduct second-party reviews on caseworkers. Family and Children Medicaid Lead Workers and the Supervisors will conduct second-party reviews on caseworkers. Both Adult Medicaid and Family and Children Medicaid supervisors will go over errors found by second parties during their team monthly meetings. The supervisors will hold individual performance meetings if cited for the same error. Lead Workers and Supervisors will conduct 100% second parties on caseworkers in their probationary period of 6 months unless extended by Supervisors due to performance and 5 applications and redeterminations on all other caseworkers per month. The supervisors will also ensure that caseworkers are up to date on changes that may come up and ensure that they give proper instruction when needed. Supervisors and/or Leadworkers will conduct monthly meetings which including mini trainings on errors found in second parties. Refresher trainings will be held quarterly for indept training regarding policy areas in which the Supervisors identify the need for. The Human Service Planner Evaluator will help track of repetitive errors and suggest trainings needed to Supervisors to ensure that policy/procedures are being implemmented accordingly. Supervisors will schedule and hold a meeting each month to inform Program Administrator of the errors found on second-party findings and provide a copy of the individual's performance meeting held with the worker on any repetitive errors. Supervisors and or Lead workers will send training invite to Program Administrator, Staff Development Specialists, and Human Services Planner Evaluator for monthly and quarterly refresher trainings.

Proposed completion date: To ensure that the caseworkers do not repeat these errors, the following will happen: policy training was held on Adult Medicaid section MA-2250 on November 29, 2022, DSS Terminial Message regarding Admin Letter 11-22 dated 12/12/2022 on COLA procedures was provided to Adult Medicaid team members on 12/12/2022. Meeting held regarding COLA income on 12/29/2022. Update meeting regarding the COLA increases will be held by December 31, 2023 when policy guidelines are provided by state. Family and Children Medicaid sections MA-3300 was held on November 30, 2022 regarding income. Meeting regarding Incorrect income will be held on by November 30, 2023.

Finding 2023-006

Untimely Review of SSI Termination

Name of contact person: Vanness Taylor, Adult Medicaid Supervisor



COUNTY OF GRANVILLE, NORTH CAROLINA

141 WILLIAMSBORO STREET, POST OFFICE BOX 906, OXFORD, NORTH CAROLINA 27565

Corrective Action Plan
For the Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs (continued)

Corrective Action: Adult Medicaid Lead workers and Supervisor will conduct second-party reviews on caseworkers. The supervisor will go over errors found by second parties during their team monthly meetings. The supervisor will hold individual performance meetings if cited for the same error. Lead Workers and Supervisor will conduct 100% second parties on caseworkers in their probationary period of 6 months unless extended by the Supervisor due to performance and 5 applications and redeterminations on all other caseworkers per month. The supervisor will also ensure that caseworkers are up to date on changes that may come up and ensure that they give proper instruction when needed. Supervisors and/or Leadworkers will conduct monthly meetings which including mini trainings on errors found in second parties. Refresher trainings will be held quarterly for indept training regarding policy areas in which the Supervisors identify the need for. The Human Service Planner Evaluator will help track of repetitive errors and suggest trainings needed to Supervisors to ensure that policy/procedures are being implemmented accordingly. The Supervisor will schedule and hold a meeting to inform Program Administrator of the errors found on second-party findings and provide a copy of the individual's performance meeting held with the worker on any repetitive errors. Supervisors and or Lead workers will send training invite to Program Administrator, Staff Development Specialists, and Human Services Planner Evaluator for monthly and quarterly refresher trainings.

Proposed completion date: To ensure that the caseworkers do not repeat these errors, the following will happen: policy training was held on Adult Medicaid section MA-2352 on November 29, 2022. Plan was discussed on November 17, 2023 with Lead Workers Michelle Ogle and Delta Elliot on a new team procedure regarding SSI terminations. Meeting will be held on November 28, 2023 discussing new procedure and a Training will be held by December 29, 2023 regarding SSI Expertes.

Finding 2023-007

FNS Eligibility Determinations

Name of contact person: Pam Polak, Food and Nutrition Services Supervisor



COUNTY OF GRANVILLE, NORTH CAROLINA

141 WILLIAMSBORO STREET, POST OFFICE BOX 906, OXFORD, NORTH CAROLINA 27565

Corrective Action Plan
For the Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs (continued)

Corrective Action: Caseworkers are to review and verify income and deductions by policy standards. Food and Nutrition Lead workers and Supervisor will conduct second-party reviews on caseworkers. The Food and Nutrition Supervisor will go over errors found by second parties during their team's monthly meetings. The supervisor will hold individual performance meetings if cited for the same error. Lead Workers and Supervisor will conduct 100% second parties on caseworkers in their probationary period of 6 months unless extended by Supervisor due to performance and 4 for applications workers and 3 for redeterminations workers per month. The supervisor and lead workers will also ensure that caseworkers are up to date on changes that may come up and ensure that they give proper instruction when needed. Supervisor and/or Lead workers will conduct monthly meetings which include mini trainings on errors found in second parties. Refresher training will be held quarterly and annually for in-depth training regarding policy areas in which the Supervisor and lead workers identify the need for. The Human Service Planner Evaluator will help track of repetitive errors and suggest training needed to the Supervisor to ensure that policy/procedures are being implemented accordingly. The supervisor will schedule and hold a meeting each month to inform Program Administrator, Heather Hayes, of the errors found on second-party findings and provide a copy of the individual's performance meeting held with the worker on any repetitive errors. Supervisor and or Lead workers will send training invite to Program Administrator, Staff Development Specialists, and Human Services Planner Evaluator monthly and at quarterly refresher trainings.

Proposed completion date: To ensure that the caseworkers do not repeat these errors, the following will happen: policy training will be held on Food and Nutrition policy sections 340 Deductions, 310 Budgeting New/Change/Terminated Income, and 315 Special Budgeting Income on January 24, 2024.

Section IV - State Award Findings and Questioned Costs

Corrective actions for Finding 2023-002, 2023-003, 2023-004, 2023-005, 2023-006 also apply to State Award findings.

Granville County, North Carolina
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2023

Finding:	2022-001
Status:	Corrected
Finding:	2022-002
Status:	Corrected
Finding:	2022-003
Status:	This finding is not corrected, repeated as 2023-001.
Finding:	2022-004
Status:	This finding is not corrected, repeated as 2023-002.
Finding:	2022-005
Status:	This finding is not corrected, repeated as 2023-003.
Finding:	2022-006
Status:	This finding is not corrected, repeated as 2023-004.
Finding:	2022-007
Status:	This finding is not corrected, repeated as 2023-005.
Finding:	2022-008
Status:	This finding is not corrected, repeated as 2023-006.

GRANVILLE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2023

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
Federal Awards:						
<u>U.S. Dept. of Agriculture</u>						
Passed-through the N.C. Dept. of Health and Human Services:						
Division of Social Services:						
Administration:						
State Administrative Matching Grants for the						
Supplemental Nutrition Assistance Program	10.561		\$ 746,814	\$ -	\$ -	\$ 746,814
FNS - ARPA	10.561		85,592	-	-	-
Total U.S. Department of Agriculture			832,406	-	-	746,814
<u>U.S. Dept. of Justice</u>						
Direct Program:						
Equitable Sharing Program	16.922		216,506			
Total U.S. Dept. of Justice			216,506	-	-	-
<u>U.S. Dept. of Transportation</u>						
Passed-through the N.C. Department of Transportation:						
		DOT-14				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	51001.7.5.3	32,004	4,000	-	-
		DOT-14				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	51001.35.6.3	61,488	7,686	-	-
Total Enhanced Mobility of Seniors and Individuals with Disabilities			93,492	11,686	-	-
Total U.S. Dept. of Transportation			93,492	11,686	-	-
<u>U.S. Dept. of Treasury</u>						
Direct Award						
Treasury Forfeiture Fund Program	21.016		258,905			
State Local Coronavirus Fiscal Recovery Fund	21.027		9,387,820	-	-	-
Passed-through State Library of North Carolina						
SFRF Nonrecurring Aid to Libraries	21.027		64,899	-	-	-
Total State Local Coronavirus Fiscal Recovery Fund			9,452,719	-	-	-
Local Assistance and Tribal Consistency Fund	21.032		819	-	-	-
Total U.S. Dept. of Treasury			9,712,443	-	-	-
<u>U.S. Institute of Museum and Library Services</u>						
Passed-through State Library of North Carolina						
LSTA EZ Grant	45.310		16,309	-	-	-
Total U.S. Institute of Museum and Library Services			16,309	-	-	-
<u>U.S. Dept. of Health & Human Services</u>						
Passed-through Kerr-Tar Council of Governments:						
Division of Aging and Adult Services:						
National Family Caregiver Support Title III-Part E	93.052		3,903	260	-	-
<u>Aging Cluster:</u>						
Special Programs for the Aging - Title III B						
Grants for Supportive Services and Senior Centers	93.044		68,672	4,040	-	-
ARPA - Supportive Services	93.044		30,748	5,426		
Special Programs for the Aging - Title III C						
Nutrition Services	93.045		159,472	9,381	-	-
Family First Special Programs for the Aging - Title III C	93.045				-	-
Nutrition Services Incentive Program	93.053		30,039	-	-	-
Total Aging Cluster			288,931	18,847	-	-
Passed through NC Department of Health & Human Services						
Division of Social Services:						
Temporary Assistance for Needy Families Cluster						
TANF - Work First	93.558		367,472	-	-	592,471
Total TANF Cluster			367,472	-	-	592,471
<u>Foster Care and Adoption Cluster (Note 4)</u>						
Foster Care - Title IV-E	93.658		189,208	22,148	-	146,971
Foster Care	N/A		133,586	-	-	13,251
Adoption Assistance	93.659		3,601	-	-	3,601

GRANVILLE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2023

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
Total Foster Care and Adoption Cluster (Note 4)			326,395	22,148	-	163,823
Child Support Enforcement	93.563		686,038	(320)	-	353,734
Family Preservation	93.556		9,585	-	-	-
Low-Income Home Energy Assistance:						
Administration	93.568		40,352	-	-	-
Energy Assistance Payments	93.568		72,237	-	-	-
Crisis Intervention Program	93.568		138,915	-	-	-
LIHWAP ARPA	93.568		52,406	-	-	-
LIHWAP ARPA ADM	93.568		15,617	-	-	-
LIHWAP ADM	93.568		(1,992)	-	-	-
LIHWAP CAA	93.568		75,215	-	-	-
Total Low-Income Home Energy Assistance			392,750	-	-	-
Stephanie Tubbs Jones Child Welfare Services Program: - Permanency Planning - Families for Kids	93.645		11,369	(216)	-	3,646
Chafee Foster Care Independence Program	93.674		14,842	1,293	-	-
SSBG - Other Service and Training	93.667		220,675	-	-	73,558
Division of Aging and Adult Services: Social Service Block Grant	93.667		38,342	1,095	-	-
Division of Social Services: SSBG - State In Home Service Fund	93.667		10,490	-	-	1,498
SSBG - State Adult Day Care	93.667		53,863	39,513	-	9,287
Total Social Service Block Grant			323,370	40,608	-	84,343
Division of Child Development and Early Education: Subsidized Child Care						
Child Care Development Fund Cluster:						
Division of Social Services: Child Care Development Fund-Administration	93.596		85,220	-	-	-
Total Subsidized Child Care			85,220	-	-	-
Passed-through the N.C. Dept. of Health and Human Services: Division of Medical Assistance: Division of Social Services: Administration: Medical Assistance Program	93.778		1,769,677	248,771	-	563,500
Division of Social Services: Administration: State Children's Insurance Program - N.C. Health Choice	93.767		56,274	2,994	-	9,981
Total U.S. Dept. of Health and Human Services			4,335,826	334,385	-	1,771,498
U. S. Department of Homeland Security Passed-through N.C. Dept. of Public Safety: Division of Emergency Management: Emergency Management Performance Grant	97.042		39,032	-	-	-
Total U. S. Department of Homeland Security			39,032	-	-	-
Total Federal Awards			\$ 15,246,014	\$ 346,071	\$ -	\$ 2,518,312
State Awards:						
N.C. Dept. of Administration						
Veterans Service			\$ -	\$ 2,083	\$ -	\$ -
Total N.C. Dept. of Administration			-	2,083	-	-
N.C. Dept. of Cultural and Natural Resources						
Division of State Library						
State Aid to Public Libraries			-	116,888	-	-
Total N.C. Dept. of Cultural and Natural Resources			-	116,888	-	-

GRANVILLE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2023

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients	Local Expenditures
<u>N.C. Dept. of Health and Human Services</u>						
Passed-through Kerr-Tar Plain Council of Governments:						
Division of Aging and Adult Services						
State Appropriation - Access			-	6,436	-	-
State Appropriation - In-Home Services			-	201,160	-	-
State Appropriation - Home Delivered Meals			-	15,401	-	-
State Appropriation			-	28,858	-	-
Senior Center General Purpose			-	17,900	-	-
Total Division of Aging and Adult Services			-	269,755	-	-
Division of Social Services						
ST Child Welfare/CPS/CS LD			-	86,281	-	-
County Funded Programs			-	-	-	659,203
DCD Smart Start				37,073	-	-
Energy Assistance			-	3,000	-	-
Non-Allocating Reimbursable			-	-	-	7,457
Work First Non Reimbursable			-	-	-	116,615
SFHF Maximization			-	149	-	149
State Foster Home			-	47,128	-	32,193
Total Division of Social Service			-	177,167	-	816,866
Total N. C. Department of Health and Human Services			-	446,922	-	816,866
<u>N.C. Dept. of Public Instruction</u>						
Public School Building Capital Fund			-	449,481	-	-
Total N.C. Dept. of Public Instruction			-	449,481	-	-
<u>N.C. Department of Environmental Quality</u>						
Electronic Management			-	8,621	-	-
Total N.C. Department of Environmental Quality			-	8,621	-	-
<u>N.C. Dept. of Public Safety</u>						
Tier II Grant			-	994	-	-
Juvenile Crime Prevention Programs						
JCPC Administration			-	5,324	-	-
Youth Village			-	174,864	174,864	-
Boys and Girls Club			-	30,684	30,684	-
Trails to Success			-	27,420	27,420	-
Reins of Change				10,544	10,544	-
Total Juvenile Crime Prevention Programs			-	248,836	243,512	-
Total N. C. Department of Public Safety			-	249,830	243,512	-
<u>N.C. Dept. of Transportation</u>						
Rural Operating Assistance Program (ROAP) Cluster						
ROAP EDTAP		DOT-16CL 36220.10.11.1	-	44,952	-	-
ROAP RGP		DOT-16CL 36228.22.11.1	-	93,370	-	-
ROAP EMPLOYMENT		DOT-16CL 36236.11.10.1	-	1,123	-	-
Total ROAP Cluster			-	139,445	-	-
Total N.C. Dept. of Transportation			-	139,445	-	-
Total State Awards			\$ -	\$ 1,413,270	\$ 243,512	\$ 816,866
Total Federal and State Awards			\$ 15,246,014	\$ 1,759,341	\$ 243,512	\$ 3,335,178

GRANVILLE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2023

Grantor/Pass-through	Federal Assistance	State/ Pass-through Grantor's	Federal (Direct & Pass-through)	State	Provided to	Local
<u>Grantor/Program Title</u>	<u>Listing No.</u>	<u>Number</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Subrecipients</u>	<u>Expenditures</u>

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 the Granville County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2023. 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 Granville County, it is not intended to and does not present the financial position, changes in net position or cash flows of Granville 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

Granville 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.

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>AL No.</u>	<u>Federal</u>	<u>State</u>
Special Supplemental Nutrition Program for Women Infant and Children	10.557	\$ 940,084	\$ -
Supplemental Nutrition Assistance Program	10.551	22,020,124	-
Medical Assistance Program	93.778	78,996,787	30,600,942
Children's Health Insurance Program	93.767	540,141	118,384
IV-E Adopt & Vendor	93.659	250,373	45,582
TANF Payments & Penalties	93.558	180,721	-
CWS Adopt, Vendor, Guard	N/A	-	97,362
SC/SA Domiciliary Care	N/A	-	173,536



Granville County Tax Administration

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Jenny Short
Department: Tax Administration
Date: February 5, 2024
Title: Continuation of Exemption Appeal

PURPOSE:

To make a decision on an appeal regarding a partial exemption that was granted for 2023.

BACKGROUND:

The Power Church Pastor Cary Price made a timely exemption application on January 6, 2023. A partial exemption was granted by the Tax Administrator on the parsonage and one acre building site. The exemption was denied on the remaining 9.15- and 10.17-acre parcels. The church owned property is said to be used for horse lessons, horse riding, community gardens, and walking trails exclusively for church members. Because the whole property is not used solely for religious or charitable purposes the full exemption was denied.

Mr. Price is appealing the Tax Administrators decision of denial on the exemption of the remaining acreage.

Before the partial exemption 3719 Halcyon Way had a 2022 tax bill in the amount of \$1,059.41 and after the partial exemption the tax bill was \$481.04.

North Carolina General Statute § 105-278.3(a) and (c) allows an exemption from taxation as follows:

(a) Buildings, the land they actually occupy, and additional adjacent land reasonably necessary for the convenient use of any such building shall be exempted from taxation if wholly owned by an agency listed in subsection (c), below, and if:

(1) Wholly and exclusively used by its owner for religious purposes as defined in subsection (d)(1), below; or

(2) Occupied gratuitously by one other than the owner and wholly and exclusively used by the occupant for religious, charitable, or nonprofit educational, literary, scientific, or cultural purposes.

(c) The following agencies, when the other requirements of this section are met, may obtain exemption for their properties:

(1) A congregation, parish, mission, or similar local unit of a church or religious body; or

(2) A conference, association, presbytery, diocese, district, synod, or similar unit comprising local units of a church or religious body.

North Carolina General Statute § 105-278.5(a) also allows an exemption of certain real property owned by a religious education assembly, retreat, or similar organization. In addition to allowing for an exemption for religious buildings and the land they actually occupy, this section allows an exemption for “additional adjacent land reasonably necessary . . . for the religious educational programs of the owner.” The pertinent language from the statute is set out below:

(a) Buildings, the land they actually occupy, and additional adjacent land reasonably necessary for the convenient use of any such building or for the religious educational programs of the owner, shall be exempted from taxation if:

- (1) Owned by a religious educational assembly, retreat, or similar organization;
- (2) No officer, shareholder, member, or employee of the owner, or any other person is entitled to receive pecuniary profit from the owner's operations except reasonable compensation for services; and
- (3) Of a kind commonly employed in those activities naturally and properly incident to the operation of a religious educational assembly such as the owner; and
- (4) Wholly and exclusively used for
 - a. Religious worship or
 - b. Purposes of instruction in religious education.

RECOMMENDATION:

The Tax Administrator recommends keeping the partial exemption that was approved. According to North Carolina General Statute and facts that have been presented to you this property does not qualify for the full exemption.

ACTION TAKEN:



EXEMPTION APPEAL TAX ADMINISTRATION

February 5, 2024



RECAP

- “Application for Property Tax Exemption or Exclusion” dated 1/6/2023, signed by Cary Price, Power Church.
- Properties located at 3719 Halcyon Way (10.15 acres) and 3720 Halcyon Way (10.17 acres).
- Partial exemption was granted for the house, located at 3719, used as a parsonage and for one acre surrounding the house.
- Quasi-Judicial Exemption Appeal hearing continued from November 20, 2023.



N.C.G.S. 105-278.3

Religious Purposes

- Buildings, the land they occupy, and additional adjacent land necessary for the convenient use (ex: parking lot)
- Wholly and exclusively used by its owner for religious purposes

Burden of the taxpayer to prove that the excess land is necessary for the convenient use of the church for religious purposes.



N.C.G.S. 105-278.5

Religious Educational Assemblies

- Buildings, the land they occupy and additional adjacent land necessary for the convenient use (ex: parking lot).
- Wholly and exclusively used by its owner for worship or religious education

Burden of the taxpayer to prove that the excess land is necessary for the convenient use of the church for religious education.



Taxpayer Burden of Proof

- Religious/religious education or convenient use purposes
- 501(c)3
 - *Not every 501(c)(3) will qualify*
- Home schools do not qualify



Questions?



Granville County Tax Administration

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Jenny Short
Department: Tax Administration
Date: February 5, 2024
Title: Tax Collector's Report

PURPOSE:

Report to the Board of County Commissioners the total amount of unpaid taxes for the 2023 tax year.

BACKGROUND:

North Carolina General Statute 105-369 (a) In February of each year, the tax collector must report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real property. A county tax collector's report is due the first Monday in February. Upon receipt of the report the governing body must order the tax collector to advertise the tax liens. For purposes of this section, district taxes collected by county tax collectors shall be regarded as county taxes.

COLLECTOR'S REPORT 2023 TAX YEAR

Beginning Balance	\$38,895,174.60
Discoveries	\$735,310.04
Releases	\$78,357.44
Levy	\$39,552,127.20
Discounts	\$392,461.23
Payments	\$37,076,951.06
Balance	\$2,082,706.95

**94.68% Collection Rate as
of 1/23/24.**

Each year we strive to collect 100% of property taxes. Our office works to garnish wages, lottery winnings, tax refunds, foreclosure, and attach bank accounts to have the best collection rate. Last year at this time our collection rate was 93.3 and by June it was up to 98.92%. Out of 25 peer counties Granville County came in with the 9th best collection rate.

RECOMMENDATION:

The Tax Administrator recommends ordering the Administrator to advertise tax liens in the local newspaper.

ACTION TAKEN:



Granville County Sheriff's Office

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Robert Bailess
Department: Sheriff's Office
Date: February 5, 2024
Title: **Renewal of Management Software**

PURPOSE:

The Sheriff has brought forward a proposal to renew the software subscription for PowerDMS Digital Management. The request is as follows:

- The Sheriff's Office is requesting to expend \$11,476.01 in federal asset forfeiture funds to renew the PowerDMS subscription. PowerDMS is a software platform designed to provide a 360-degree approach to problems facing law enforcement by simplifying internal operations. This company serves more than 5,500 public and private sector customers worldwide.

BACKGROUND:

The Sheriff's Office will be entering the second year utilizing the PowerDMS management system to present a concise information and accountability system. PowerDMS provides command staff with the ability to keep personnel informed of the latest policies and provide instant notification of critical correspondence. Additionally, PowerDMS supports the Sheriff's Office accreditation initiative.

Product Breakdown:

▪ Power Policy Professional Subscription: Quantity – 149	\$ 9,497.37
▪ PowerTraining: Quantity – 149	<u>\$ 1,978.64</u>
Total:	\$11,476.01

A copy of the quote is attached for reference.

COMPLIANCE WITH CONTRACT & PURCHASING POLICY:

PowerDMS is registered with Sams.gov under Unique Entity ID: WSJPWSPU4VJ4 (Status-Active). Additionally, this company is listed as a certified vendor on the North Carolina Department of Administration portal. The vendor provides a unique technology application that meets sole source requirements.

FUNDING LINE ITEM:

U.S. Department of Justice Asset Forfeiture funds are available for this purchase, and this is an acceptable expenditure as outlined in the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (U.S. DOJ and Treasury July 2018)*.

RECOMMENDATION:

Sheriff Robert Fountain recommends approval of renewing the annual software subscription from PowerDMS in the amount of \$11,479.01 from U.S. Department of Justice Asset Forfeiture Fund.

The County Manager has confirmed that funds are available for this purchase and that the Sheriff's Office represents that its procurement complies with Granville County's Purchasing and applicable law.

ATTACHMENTS:

Quote – PowerDMS

Granville County Expenditure Statement

DOJ Asset Forfeiture Fund Tracker

SAMS.gov Confirmation

ACTION TAKEN:

QUOTE

2120 Park Pl, Suite 100
 El Segundo, CA 90245

P: 1.800.749.5104
 F: 407.210.0113
Receivables@powerdms.com
 EIN: 59-3668885

Invoice No.: INV-37897
 Invoice Date: 06-29-2023

Due Date: 08-28-2023
 Payment Terms: Net 60
 Purchase Order No.
 Customer No. A-35519

Billing Information

John Hardy
 Granville County Sheriff's Office (NC)
 143 Williamsboro St
 Oxford, NC 27565
 United States

Shipping Information

Granville County Sheriff's Office (NC)
 143 Williamsboro St
 Oxford, NC 27565
 United States

Product	Start Date	End Date	Quantity	Total Price
PowerPolicy Professional Subscription	08-01-2023	07-31-2024	149	\$9,497.37
PowerTraining	08-01-2023	07-31-2024	149	\$1,978.64

SUBTOTAL	\$11,476.01
Sales Tax	\$0.00
TOTAL	\$11,476.01
Payments/Credits	\$0.00
Balance Due	\$11,476.01

Questions or concerns regarding this invoice? Please contact receivables@powerdms.com or call (800) 749-5104.

Please remit checks to:

PowerDMS, Inc.
PO Box 749609
Atlanta, GA 30374-9606

Please remit electronic payments to:

PNC Bank
East Brunswick, NJ 08816

Routing #: 031207607
Account #: 8026392336



GRANVILLE COUNTY
Expenditure Statement : 2023 - 2024
for Accounting Period 6/30/2024

Forfeiture - DOJ

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 4311	Forfeiture - (No Central Depository)						
51-4311-000	Forfeiture - DOJ Funds	\$200,500.00	\$24,533.45	\$24,533.45	\$0.00	\$175,966.55	12.24
Total Dept.	Forfeiture - (No Central Depository)	\$200,500.00	\$24,533.45	\$24,533.45	\$0.00	\$175,966.55	12.24
Total Fund	Forfeiture - DOJ	\$200,500.00	\$24,533.45	\$24,533.45	\$0.00	\$175,966.55	12.24

FY24 U.S. DOJ Asset Forfeiture Fund Tracker

Date	Forfeiture Account	Asset Type and Expenditure Request	Current Balance	Remaining Balance
12/29/23	51-4311-000		\$326,242.56	\$326,242.56
01/25/24	51-4311-000	Renewal of PowerDMS Management Software \$11,476.01	\$326,242.56	\$314,766.55

Renew your SAM Registration

Locate Your Existing Business Registration

Please locate your business or entity by entering your CAGE Code, or UEI number and clicking the Search button.

Search >

	Business Name	Status
Select	POWERDMS INC UEI WSJPWSPU4VJ4 CAGE 6J2G4	Active



Granville County Sheriff's Office

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Robert Bailess
Department: Sheriff's Office
Date: February 5, 2024
Title: **Ammunition Purchase**

PURPOSE:

The Sheriff has brought forward a proposed purchase for ammunition for the Granville County Sheriff's Office. The request is as follows:

- The Sheriff's Office is requesting to expend \$17,377.51 for the purchase of practice and duty ammunition.

BACKGROUND:

The Sheriff's Office will be placing an order for ammunition to meet the annual training and duty requirements as outlined in Chapter 09, Subchapter 09E .0101 and .0106 of the North Carolina Criminal Justice Education and Training Standards. Additionally, ammunition will be required for candidates attending Basic Law Enforcement Training (BLET) in FY24.

Kiesler Police Supply will be the vendor for this purchase and is on the North Carolina approved contract vendor list:

Speer Gold Dot 9MM 124 Grain Hollow Point – 15 Cases:	\$ 5,964.15
Speer Lawman 9MM 124 Grain Total Metal Jacket Round Nose - 23 Cases:	\$ 6,074.76
Federal Tactical 223 55 Grain HI-SHOK Soft Point – 20 Cases:	<u>\$ 5,338.60</u>
Total:	\$17,377.51

Refer to the attached quote for reference.

COMPLIANCE WITH CONTRACT & PURCHASING POLICY:

Kiesler Police Supply is based at 2802 Sable Mill Rd, Jeffersonville, Indiana and is major supplier of ammunition to Police Departments and Sheriff's Offices throughout the United States. The Granville County Sheriff's Office has used Kiesler Police Supply as a preferred vendor since 2022. The company is registered with Sams.gov under Unique Entity ID: GBUJ2GXZKG6 (Active). Three quotes were obtained for this acquisition and Kiesler Police Supply provided the most competitive pricing point.

FUNDING LINE ITEM:

The Sheriff's Office will use \$17,377.51 from the Ammunition Expenditure Line-Item #10-4310-396 to fund this request.

RECOMMENDATION:

Sheriff Robert Fountain recommends approval to purchase ammunition from Kiesler Police Supply in the amount of \$17,377.51 from the FY24 Ammunition Expenditure Line-Item.

The County Manager has confirmed that funds are available for this purchase and that the Sheriff's Office represents that its procurement complies with Granville County's Purchasing and applicable law.

ATTACHMENTS:

Quote

Sams.Gov Inquiry

Granville County Expenditure Statement dated January 26, 2024.

ACTION TAKEN:

**Sales Quote**

KIESLER POLICE SUPPLY
2802 SABLE MILL RD
JEFFERSONVILLE, IN 47130

Bill-to Customer

GRANVILLE COUNTY SHERIFF OFFICE
MARK WEST
525 NEW COMMERCE DRIVE
OXFORD, NC 27565

Ship-to Address

GRANVILLE COUNTY SHERIFF OFFICE
ATTN: JASON POPLAWSKI #919-671-0540
525 NEW COMMERCE DRIVE
OXFORD, NC 27565

Your Reference

Bill-to Customer No. L77453
Tax Registration No.

Salesperson

CHELSEY HACKER

Email**Home Page****Phone No.**

No. Q147723
Document Date January 18, 2024
Due Date February 17, 2024

Payment Terms**Payment Method**

Tax Identification Type Legal Entity

Shipment Method

Jason Poplawski <Jason.Poplawski@granvillecounty.org>

(O) 919-693-3213 Ext: 1060

No.	Description	Quantity	Unit of Measure	Unit Price Excl. Tax	Line Amount Excl. Tax
KIESLER AMMO ETA	----AMMO LEAD TIMES---- MOST ROUNDS 12(+/-) MONTHS 9MM FMJ 15-20 MONTHS .223 FMJ 16-24 MONTHS ----THESE ARE APPROX. & SUBJECT TO CHANGE----	1	EACH	0.00	0.00
SPEER53618	SPEER GOLD DOT 9MM 124 GRAIN HOLLOW POINT 1000RDS/CASE, 50RDS/BOX ALKKC - NC (DROP SHIP)	15	CASE	397.61	5,964.15
SPEER53651	SPEER LAWMAN 9MM 124 GRAIN TOTAL METAL JACKET ROUND NOSE 1000RDS/CASE, 50RDS/BOX LEMCO - NC (IN STOCK, WHILE SUPPLIES LAST)	23	CASE	264.12	6,074.76
FEDET223A	FEDERAL TACTICAL TRU 223REM 55 GRAIN HI-SHOK SOFT POINT 500RDS/CASE, 20RDS/BOX LEMCO - NC (DROP SHIP)	20	CASE	266.93	5,338.60
SHIPPING	SHIPPING CHARGE - INCLUDED	1	EACH	0.00	0.00
FORMAT CHELSEY	QUOTED BY CHELSEY HACKER KIESLER POLICE SUPPLY 2802 SABLE MILL ROAD JEFFERSONVILLE, IN 47130 THIS QUOTE IS VALID FOR 30 DAYS. CHACKER@KIESLER.COM	1	EACH	0.00	0.00
KIESLER SIGNATURE	SIGN/DATE TO APPROVE PURCHASE	1	EACH	0.00	0.00



No.	Description	Quantity	Unit of Measure	Unit Price Excl. Tax	Line Amount Excl. Tax
	X _____ SIGNATURE REQUIRED				
	X _____ DATE				
	X _____ PHONE# FOR FED X QUESTIONS				
Amount Subject to Sales Tax		0.00		Subtotal	17,377.51
Amount Exempt from Sales Tax		0.00		Total Tax	0.00
				Total \$ Incl. Tax	0.00
				Tax Amount	0.00

KIESLER POLICE SUPPLY FFL# 4-35-019-11-4M-08220**RETURNED GOODS POLICY**

No returned goods will be accepted without prior consent. Any packages returned without properly displaying a return authorization number will be refused. Returns subject to up to 25% restocking fee

DEFECTIVE MERCHANDISE POLICY

We are not a warranty repair station for any manufacturer. Returns of defective merchandise must be made directly to the manufacturer for repair or replacement.

DAMAGED GOODS POLICY

Claims of shortages or damaged shipments must be made immediately upon receipt of shipment.

Renew your SAM Registration

Locate Your Existing Business Registration

Please locate your business or entity by entering your CAGE Code, or UEI number and clicking the Search button.

kiesler police supply		Search >
	Business Name	Status
Select	KIESLER POLICE SUPPLY INC UEI KGBUJ2GXZKG6 CAGE 3V509	Active



GRANVILLE COUNTY
Expenditure Statement : 2023 - 2024
for Accounting Period 6/30/2024

GENERAL FUND

Account #	Account Description	Approp Amount	Activity this Period	Expenditure YTD	Encumbrance YTD	Unencumbered Balance	% Exp. & Enc.
Department 4310	SHERIFF						
10-4310-121	SALARIES	\$4,084,451.00	\$2,083,205.59	\$2,083,205.59	\$0.00	\$2,001,245.41	51.00
10-4310-122	OVERTIME	\$230,000.00	\$209,396.03	\$209,396.03	\$0.00	\$20,603.97	91.04
10-4310-123	SEPARATION ALLOWANCE	\$129,000.00	\$72,996.72	\$72,996.72	\$0.00	\$56,003.28	56.59
10-4310-126	COURT PERSONNEL	\$75,000.00	\$41,501.75	\$41,501.75	\$0.00	\$33,498.25	55.34
10-4310-181	FICA	\$349,682.00	\$177,076.49	\$177,076.49	\$0.00	\$172,605.51	50.64
10-4310-182	RETIREMENT	\$37,297.00	\$22,367.03	\$22,367.03	\$0.00	\$14,929.97	59.97
10-4310-183	HEALTH INSURANCE	\$684,000.00	\$316,819.41	\$316,819.41	\$0.00	\$367,180.59	46.32
10-4310-184	LEO-RETIREMENT	\$504,355.00	\$295,874.04	\$295,874.04	\$0.00	\$208,480.96	58.66
10-4310-188	401-K SUPPLEMENT	\$178,849.00	\$104,097.68	\$104,097.68	\$0.00	\$74,751.32	58.20
10-4310-189	LIFE INSURANCE	\$1,728.00	\$717.62	\$717.62	\$0.00	\$1,010.38	41.53
10-4310-199	PROFESSIONAL SERVICES	\$0.00	\$672.00	\$672.00	\$0.00	(\$672.00)	0.00
10-4310-212	UNIFORMS	\$40,000.00	\$39,133.90	\$39,133.90	\$829.04	\$37.06	99.91
10-4310-231	CRIME PREVENTION	\$4,500.00	\$5,158.31	\$5,158.31	\$0.00	(\$658.31)	114.63
10-4310-233	Donation Expenditures	\$4,489.00	\$361.75	\$361.75	\$0.00	\$4,127.25	8.06
10-4310-251	GAS, OIL, AND TIRES	\$71,400.00	\$66,664.59	\$66,664.59	\$0.00	\$4,735.41	93.37
10-4310-260	OPERATIONAL SUPPLIES	\$80,000.00	\$38,204.30	\$38,204.30	\$0.00	\$41,795.70	47.76
10-4310-262	DRUG DOG FOOD AND VET	\$12,000.00	\$6,657.58	\$6,657.58	\$999.99	\$4,342.43	63.81
10-4310-312	TRAVEL OUT OF COUNTY	\$15,119.00	\$15,509.36	\$15,509.36	\$0.00	(\$390.36)	102.58
10-4310-321	TELEPHONE	\$72,060.00	\$34,620.82	\$34,620.82	\$43,157.41	(\$5,718.23)	107.94
10-4310-325	POSTAGE	\$3,000.00	\$1,082.91	\$1,082.91	\$0.00	\$1,917.09	36.10
10-4310-331	UTILITIES	\$220,000.00	\$110,875.49	\$110,875.49	\$0.00	\$109,124.51	50.40
10-4310-341	PRINTING	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00	0.00
10-4310-353	R & M - VEHICLES	\$54,632.00	\$38,761.99	\$38,761.99	\$0.00	\$15,870.01	70.95
10-4310-354	CONTRACT SERVICES	\$130,000.00	\$72,053.77	\$72,053.77	\$25,621.20	\$32,325.03	75.13
10-4310-359	RADIO MAINTENANCE	\$3,500.00	\$0.00	\$0.00	\$3,000.00	\$500.00	85.71
10-4310-360	DUES AND SUBSCRIPTIONS	\$2,500.00	\$1,360.43	\$1,360.43	\$0.00	\$1,139.57	54.42
10-4310-395	REGISTRATION AND TRAINING	\$20,000.00	\$12,347.94	\$12,347.94	\$0.00	\$7,652.06	61.74
10-4310-396	AMMUNITION EXPENDITURE	\$18,000.00	\$350.00	\$350.00	\$0.00	\$17,650.00	1.94
10-4310-398	UNDERCOVER PROGRAM	\$6,000.00	\$5,000.00	\$5,000.00	\$0.00	\$1,000.00	83.33
10-4310-439	MACHINE RENT/BLDG. USE	\$4,812.00	\$700.00	\$700.00	\$0.00	\$4,112.00	14.55
10-4310-451	INSURANCE & BONDING	\$305.00	\$0.00	\$0.00	\$0.00	\$305.00	0.00
10-4310-510	CAPITAL OUTLAY	\$50,000.00	\$41,039.11	\$41,039.11	\$2,500.00	\$6,460.89	87.08
10-4310-540	CAPITAL OUTLAY CARS	\$0.00	(\$760.13)	(\$760.13)	\$1,050.00	(\$289.87)	0.00
10-4310-710	Debt Principal	\$1,385,000.00	\$1,385,000.00	\$1,385,000.00	\$0.00	\$0.00	100.00
10-4310-720	Debt Interest	\$1,028,275.00	\$522,662.14	\$522,662.14	\$0.00	\$505,612.86	50.83

Report run by: rob

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01/26/2024



Granville County

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: February 5, 2024
Title: Granville-Vance District Board of Health

PURPOSE:

The term of Dr. Dianne Kapherr (Pharmacist-District 5 appointed by District 6) expired in January. Dr. Kapherr has served three consecutive terms. She serves in the pharmacist position and can be reappointed if another pharmacist is not found to fill the position.

BACKGROUND:

A district board of health shall be the policy-making, rule-making, and adjudicatory body for a district health department.

The County Board of Commissioners of each County in the district shall appoint one county commissioner to the district board of health. The county commissioner members of the district board of health shall appoint the other members of the board, including at least one physician licensed to practice medicine in this State, one licensed dentist, one licensed optometrist, one licensed veterinarian, one registered nurse, one engineer and one licensed pharmacist. The composition of the board shall reasonably reflect the population make-up of the entire district and provide equitable district-wide representation. All members shall be residents of the district.

Others serving:	Zelodis Jay	Commissioner
	Dr. Robert Currin	Optometrist appointed by District 2
	Melissa Gillespie	Engineer appointed by District 2
	Dr. Bridget Waters	Veterinarian appointed by District 2
	Sharon Pittman	At-Large appointed by District 1
	Carolyn White	At-Large appointed by District 2
	Amy Jacobs	At-Large appointed by District 3
	Dr. Peter Johnson	At-Large appointed by District 5

ACTION TAKEN:



Granville County

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: February 5, 2024
Title: **Oxford Zoning Board of Adjustment - ETJ**

PURPOSE:

To make an appointment to the Oxford Zoning Board of Adjustment – ETJ (extraterritorial jurisdiction) member.

BACKGROUND:

The Oxford Zoning Board of Adjustment has the power to hear appeals, grant variances (unnecessary hardship) and special use permits. The decision of this Board is final. The only appeal is through the court system. (G.S. 160A-388).

The terms of Annie Nesbitt (District 1), Leonard Overton (District 2), Steve Pruitt (District 2), Harold Satterwhite (District 4) and Ajulo Othow Norman, Alternate (District 4) expire in February.

Others serving:	Sandy Woody	District 3
	Stewart Harris, Alternate	District 1

ACTION TAKEN:



Granville County Administration

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: February 5, 2024
Title: **County Manager's Report**

PURPOSE:

Any matters as needed by the County Manager.

ACTION TAKEN:



Granville County

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: February 5, 2024
Title: **County Attorney's Report**

Any items as needed by the County Attorney.

ACTION TAKEN:



Granville County

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: February 5, 2024
Title: **Presentations by County Board Members**

PURPOSE:

Board members will make comments, give reports, and make announcements.

- Commissioner Tony W. Cozart
- Commissioner Russ May
- Commissioner Jimmy Gooch
- Commissioner Zelodis Jay
- Commissioner Rob Williford
- Commissioner Sue Hinman
- Chair Timothy Karan

ACTION TAKEN:



Granville County Administration

104 Belle Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: February 5, 2024
Title: **Any Other Matters**

PURPOSE:

To consider any other matters as needed.

ACTION TAKEN:



Granville County Administration

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: February 5, 2024

Title: Closed Session as allowed by G.S. 143-318.11(a)(5)- Property Acquisition

PURPOSE:

To establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease; or (ii) the amount of compensation and other material terms of an employment contract or proposed employment contract.

ACTION TAKEN: