Board of Commissioners
James Blakley, Chairman
Terry Renegar, Vice Chairman
Benita Finney
Mark Jones
Richard Poindexter

Interim County Manager
Michael M. Ruffin
Commissioners Meeting Room
123 South Main Street
Mocksville, NC 27028
January 3, 2022 6:00 PM

MINUTES
Regular Meeting

1. Meeting Called to Order - Chairman Blakley

Attendee Name	Title	Status	Arrived
James Blakley	Chairman	Present	6:00 PM
Terry N. Renegar	Vice-Chairman	Present	6:00 PM
Benita Finney	Commissioner	Present	6:00 PM
Mark S. Jones	Commissioner	Present	6:00 PM
Richard B. Poindexter	Commissioner	Present	6:00 PM

2. Invocation

The Invocation was offered by Commissioner Jones.

3. Pledge of Allegiance - The Pledge of Allegiance was led by Chair Blakley.

4. Ethics & Conflicts Disclosure

County Attorney Ed Vogler stated: "Pursuant to NCGS 160A-86 and the Davie County Board of Commissioners Code of Ethics adopted December 2, 2019, I would ask each of you before you adopt the agenda if there is any actual, potential or perceived conflicts of interest with respect to any matter on the proposed agenda which will come before the Board for a vote at this meeting today. If so, please speak up and let the Board know at this time before the agenda is adopted." No Commissioner spoke. Vogler then stated, "It is therefore concluded that there are no actual, potential, or perceived conflicts of interest by any Board member."

5. Adopt Agenda

Commissioner Jones made a motion to adopt the agenda. Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

6. Public Comment Period

There were 3 people who signed up to speak during the Public Comments Period

1) Wade Leonard - discussed a zoning issue for a client of his who bought property and now is experiencing a zoning issue. The client sought permits for four single wide trailers. He was given three permits, as one site was considered "abandoned" and therefore unable to be issued a permit. He is seeking a resolution to this issue.

2) Timothy Cranfill - Mr. Cranfill is the client of whom Mr. Leonard was speaking. He bought the property in October, 2020. He stated there were four lots on the property, as well as four lots on the tax card. He has sought resolution but has not had the issue resolved.

3) Bonnie Grigsby - spoke in reference to the solar moratorium. She stated she is appreciative of the moratorium and thanked the board for the moratorium.

1. Public Comments Period Rules

7. Presentations

There were three presentations this evening:

1) Fiscal Year 2020-2021 Audit, presented by Robin West, Tanya Thompson from Martin Starnes. Ms. Thompson reviewed the audit and stated there were no findings within the audit. She stated performance indicators must be addressed by the Board in the form of a letter to the Local Government Commission. She thanked the staff in the Finance Department for their timely audit submission and cooperation during the audit process. The Commissioners have asked for more public information at each board meeting in reference to fund balance restoration.

A motion was made to accept the audit by Commissioner Finney. Commissioner Poindexter seconded the motion. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

2) Interlocal Agreement - Davie County Schools - presented by David Bone & Robin West - the Interlocal Agreement expires at the end of this fiscal year. The topic of Teacher Supplements was discussed. The desire is to raise it from 5.5% to 8%; revenue will be needed for these funds. Davie County Schools desires an Interlocal Agreement to be for a 5-year term. The suggestion is to have the 5-year term, then every 4 years after the initial term to stay in line with the revaluation schedule.

Commissioner Jones asked of Superintendent Wallace how the supplements will be given. Superintendent Wallace stated there is a salary study currently underway to address supplements and other salary concerns. He did mention teachers are no longer eligible to receive additional funds for higher degrees (there are teachers who are grandfathered).

A motion to accept the Interlocal Agreement as presented was made by Commissioner Jones. Commissioner Poindexter seconded the motion. All were in favor, and the motion passed 5-0 (Blakely, Renegar, Finney, Jones, Poindexter).

3) Zoning Text Amendment: 2021-02 Solar Facilities Presentation, Development and Facilities Services Director Andrew Meadwell discussed the many additional changes that are proposed to be added to the Amendment. The summary of proposed changes include:

Site Standards changes:

- Minimum site: 25 acres, Maximum site: 100 acres.
- Equipment setback of 250’ from any property line.
- Three rows of plantings required, staggered and ranging in height of 6’-25’. Three varieties of trees must be used and must be at least 6’ at time of planting and reaching 80% opacity within four growing seasons. The buffer shall be 35’ in width.

- Buffers must be maintained and maintenance certified annually. Failure to maintain or replace dead/diseased plants will result in violation of Zoning Ordinance.
- No exterior lighting.
- Battery storage shall be 300’ from any property line to a lot featuring a residence, otherwise the 250’ setback remains.
- A Phase 1 Environmental Assessment & Environmental Impact Analysis are required as part of rezoning application.
- An erosion & sedimentation control plan shall be submitted.
- Visual simulations shall be provided showing the site from property lines and roadways as determined necessary by the county.
- An emergency access plan shall be approved by County EMS and Fire Marshal. Further, the facility operator shall provide any special equipment to the county for responding to emergencies. The county may require the operator to provide annual materials, education and training.

Approval Process changes

- Approval from NC Utilities Commission and Certificate of Public Convenience and Necessity (CPCN) shall be provided with application for rezoning.
- Owner provides documentation of compliance every two years.
- The property owner shall inform the county of any changes made to the lease agreement within 45 days.
- Material specification for the panels shall be provided.
- Battery storage shall note if containing PFAS or not. If using PFAS in the batteries then a containment plan and separate decommissioning plan shall be provided.
- Board members should visit the property requesting a rezoning.

Decommissioning changes

- Decommissioning costs are linked to the megawatt size of the facility at a cost of the greater amount of either $100,000 per MW or 150% of cost estimate. Cost estimates shall be reviewed and approved by an engineer of the County’s selection. The plan and cost analysis is reviewed every 5 years.
- Removal of any credits for salvage value.

Comprehensive Plan proposed language

Utility Scale Solar facilities should be located in areas that do not remove viable agricultural properties from production. Solar facilities should be located in areas near existing industrial development and should not be clustered within a specific area or township. The County discourages grouping properties under separate ownership for the use of solar. Further, such facilities should not be located in environmentally sensitive areas and should avoid the use of steep slopes.

1. FY 2020-2021 Audit Presentation

2. 3843 : Interlocal Agreement - Davie County Public Schools

3. Zoning Text Amendment: 2021-02 Solar Facilities Presentation

8. Public Hearings

There were two Public Hearings this evening:

1) Recreation and Parks Ordinance Update, Amanda Achor. Ms. Achor stated there are three amendments being proposed in the update: 95.053 (3)- prohibits use of DCRP official logo for commercial/business advertisement without prior written consent; 95.053 (3a) Adds courtesy clause that any use of appropriate photographs within park should make reasonable efforts to include official department name within media social media, or written advertisement; 95.061 (1)- adds specific facilities by name to which no person shall willfully mark, deface, disfigure, injure, tamper, displace, or remove from park property; and 95.965 (5)- prohibits vehicles from operating carelessly or recklessly in any park or park parking lot that would cause public endangerment. The amendments have been reviewed by Recreation and Parks staff, the advisory board, the county manager, and the county attorney, and have been advertised in the Davie Enterprise. Also, copies of the proposed changes were available at the Park.

The Public Hearing, public comments portion was opened at 7:06 p.m. No one came forward to speak. The Public Comments portion was closed at 7:08 p.m. A motion was made by Commissioners Jones to approve the changes as proposed. Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

2) Solar Energy Moratorium Ordinance - Andrew Meadwell - staff is requesting the Board hold a public hearing and adopt a resolution to extend the moratorium for 6 more months. Mr. Meadwell is requesting an extension until August 3, 2022. The Public Hearing, Public Comments portion was opened at 7:10 p.m. There were no citizens who came forward to speak. The Public Hearing was closed at 7:11 p.m. Commissioner Poindexter made motion to extend moratorium 6 more months, Commissioner Jones seconded the motion. All were in favor, and motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

1. 3887 : Recreation and Parks Ordinances Update

2. Solar Energy Moratorium Ordinance Extension

9. Consent Agenda

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Richard B. Poindexter, Commissioner
SECONDER:	Benita Finney, Commissioner
AYES:	Blakley, Renegar, Finney, Jones, Poindexter

A. Approval of Minutes
   1. Board of Commissioners - Regular Meeting - Dec 6, 2021 6:00 PM
   2. Closed Session Minutes December 6, 2021

B. Tax Reports, Releases and Refunds

1. Releases, Refunds, and Percentage Reports

C. Appointments

1. Recreation & Parks Advisory Board - Re-Appointment - Chris Branham

2. 3892 : Recreation & Parks Advisory Board - Appointment - Roger Funderburk

D. Budget Amendments/Transfers

1. Budget Amendments for January 2022 Board of Commissioners Meeting

E. Prequalification Policy & Resolution - Capital Improvement Projects

1. Prequalification Policy - Capital Improvement Projects

F. By-Laws

1. Aging Services Planning Committee - By-Laws

G. Contract

1. Statement of Qualifications for Providing Water and Wastewater Related Financial Consulting Services

10. Old Business

There was no Old Business discussed this evening.

11. New Business

There was no New Business discussed this evening.

12. County Manager's Report

County Manager David Bone offered the following report:

- We hope everyone had a blessed Christmas and wonderful New Year holiday. We look forward to great things in Davie County in 2022.
- Currently, we have 379 active COVID cases in Davie County, which is a 52% increase from last Monday (248 active cases on December 28th).
- COVID-19 3rd doses (Pfizer and Moderna) and COVID Boosters (Pfizer, Moderna and J&J) are available through Davie County Public Health.
- County facilities will be closed on Monday, January 17th for the Martin Luther King, Jr. holiday.
- A Public Meeting on the Water Supply Improvements project will be held on January 24th at 6:00 p.m. to discuss the needs, benefits, and impacts of this project.

- In an effort to practice social distancing guidelines related to the COVID-19 Pandemic, this hybrid meeting will be held in person at the Cooleemee Elementary School Media Center (136 Marginal St, Cooleemee, NC 27014) and virtually livestreamed using Microsoft Teams Live.

- More information about this Public Meeting and the link to access the Public Meeting can be viewed on the County website.

13. Commissioners' Comments

The County Commissioners offered closing remarks, thanked all for their attendance and wished everyone a Happy New Year.

14. Adjourn

Commissioner Poindexter made a motion to adjourn this evening's meeting at 7:17 p.m. Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: January 3, 2022

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Public Comments Period Rules

BACKGROUND/PURPOSE OF REQUEST: Public Comments Period Rules

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
Public Comment Period Rules 10052020

PUBLIC COMMENT PERIOD RULES

Revised: October 5, 2020

1. Thirty minutes before each regular monthly meeting of the Board of County Commissions of Davie County, a sign-up sheet shall be placed on the podium in the Davie County Commissioners meeting room on the second floor of the Administrative Office Building located at 123 South Main Street, Mocksville, North Carolina for anyone wishing to speak at the regular monthly meeting during the public comment period. In the event the regular monthly meeting location has changed, the sign-up sheet shall be placed on the podium at the changed location of the meeting. There shall be no advanced sign-ups allowed before this time.

2. Each person desiring to speak during the public comment shall sign up on the sign-up sheet provided and shall state fully their name, and topic on which he or she desire to speak. If the speaker has already discussed the topic with a particular staff member before the meeting, he or she shall identify the name of the staff member.

3. All speakers will be acknowledged by the Board or its designee in the order in which their names appear on the sign-up sheet.

4. Each speaker shall be allowed a total of three (3) minutes to speak and shall immediately stop when his or her three (3) minutes are up. If the speaker does not stop at the end of his/her time period, the speaker shall be considered as interrupting or disrupting a meeting under N.C.G.S. 143-318.17 and shall be subject to the criminal laws of the State of North Carolina. In the event the speaker is speaking for an organized group, the speaker shall be allowed a total of five (5) minutes. All organized groups shall designate a single representative speaker so as to economize time and avoid duplication. In the event several individuals have signed up for the same topic and one or more individuals wish to yield their time to a subsequent speaker, then in that event, the subsequent speaker shall be considered as a speaker for an organized group and shall be allowed a total of five (5) minutes only.

5. The Board shall designate a time keeper, who shall begin timing the speaker when the speaker states his or her name and will announce "time" when the allotted time has expired. The speaker shall stop at that time.

6. The speaker shall address the Board as a whole and shall not ask for any verbal exchange back from the Board. It is not the intent of public comments to require the Board to answer any impromptu questions. There shall be no discussion between the speakers and members of the audience.

7. All comments shall be in verbal form and the speaker shall not be allowed to play any recorded or video devices during such comments. All speakers are expected to observe the decorum of the Meeting, to be respectful in their language and presentation and to refrain from the use of profanity or shouting or from making disclosures prohibited by the Personnel Act with respect to any County employee. *Willfully violation of the law or interrupting or disrupting of the meeting can result in criminal charges being brought under N.C.G.S. 143-318.17.*

8. All comments by a speaker shall be limited to subjects that are within the jurisdiction of the Davie County Board of County Commissioners, or pertain to matters upon which it may act.

9. Topics which would require the Board to hold a closed session , (*including but not limited to matters within the attorney-client privilege, anticipated or pending litigation, personnel, property acquisition and matters which are made confidential by law*), are not permitted as topics for public comments.

10. The speaker must make all presentations from the podium provided and shall not be allowed to physically approach the Board or staff member without the express invitation by the Chair or other designated presiding officer of the Board.

11. Any applause will be held until the end of the Public Comment Period.

12. A total of thirty (30) minutes shall be allocated by the Board for Public Comments at each regular monthly meeting of the Board of County Commissioners. Upon Motion duly made and adopted, the Board may extent the thirty (30) minute time period for any particular meeting.

13. If the time period runs out before all persons who have signed up to speak has had an opportunity to do so, then those names will be carried over to the next Public Comment Period.

14. This Policy on Public Comment shall be made available to the public 30 minutes before each regular monthly meeting and shall be placed on the County Website along with the public agenda of each regular monthly meeting at least 24 hours before each regular monthly meeting.

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: January 3, 2022

Department: Finance

Resource Person: Robin West

ISSUE/ACTION REQUESTED:
FY 2020-2021 Audit Presentation

BACKGROUND/PURPOSE OF REQUEST: Presentation of the FY 2020-2021 Audit by Martin Starnes & Associates.

In accordance with NC General Statute 159-34 and governmental auditing standards generally accepted in the United States, the independent certified public accounting firm of Martin Starnes and Associates has completed the 2020-21 Audit of Davie County. The purpose of the audit is to render an opinion concerning the County's compliance with:

- Generally Accepted Accounting Principles (GAAP), and
- Other regulatory items such as budgets, grants and debt covenants.

The financial statements show the financial health of the county.

COUNTY MANAGERS; RECOMMENDATION:
The County Manager recommends the Board of Commissioners hear the presentation of the FY 2020-21 Audit of Davie County and approve the annual audit.

ATTACHMENTS:
Davie County - 2021 Audit updated 12-16-21

Davie County - 2021 Compliance updated 12-16-21

DAVIE COUNTY
NORTH CAROLINA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

DAVIE COUNTY
NORTH CAROLINA

BOARD OF COUNTY COMMISSIONERS

Terry N. Renegar, Chairman

James Blakley, Vice-Chairman

Benita Finney

Mark S. Jones

Richard Poindexter

COUNTY OFFICIALS

David Bone	County Manager
Robin M. West	Assistant County Manager/CFO
E. Edward Vogler, Jr.	County Attorney
Kelly C. Funderburk	Register of Deeds

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DAVIE COUNTY, NORTH CAROLINA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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FINANCIAL SECTION

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MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.
"A Professional Association of Certified Public Accountants and Management Consultants"

Independent Auditor's Report

To the Board of County Commissioners
Davie County
Mocksville, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Davie County, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Davie County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Davie County Watershed Improvement Commission. 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 Davie County Watershed Improvement Commission, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Davie County Watershed Improvement Commission were not audited in accordance with *Government Auditing Standards.*

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

730 13th Avenue Drive SE ♦ Hickory, NC 28602 ♦ 828-327-2727 ♦ Fax 828-328-2324
13 South Center Street ♦ Taylorsville, NC 28681 ♦ 828-632-9025 ♦ Fax 828-632-9085
800-948-0585 ♦ **www.martinstarnes.com**

In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Davie County, North Carolina, as of June 30, 2021, and the respective changes in financial position and where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 10 to the financial statements, effective July 1, 2020, the City adopted new accounting guidance promulgated in GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the Management's Discussion and Analysis, the Other Post-Employment Benefits' Schedules of Changes in the Total OPEB Liability and Related Ratios, the Local Government Employees' Retirement System Schedules of the County's Proportionate Share of Net Pension Liability and County Contributions, the Register of Deeds' Supplemental Pension Fund Schedule of the County's Proportionate Share of the Net Pension Asset and Schedule of County Contributions, and the Law Enforcement Officers' Special Separation Allowance Schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered-Employee Payroll, 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 the 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 Davie County's basic financial statements. The combining and individual fund financial statements, budget and actual schedules, and supplemental ad valorem tax schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, budget and actual schedules, and supplemental ad valorem tax schedules are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual fund financial statements, budget and actual schedules, and supplemental ad valorem tax schedules 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 December 1, 2021 on our consideration of Davie County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Davie County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Davie County's internal control over financial reporting and compliance.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
December 1, 2021

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Management's Discussion and Analysis

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

Financial Highlights

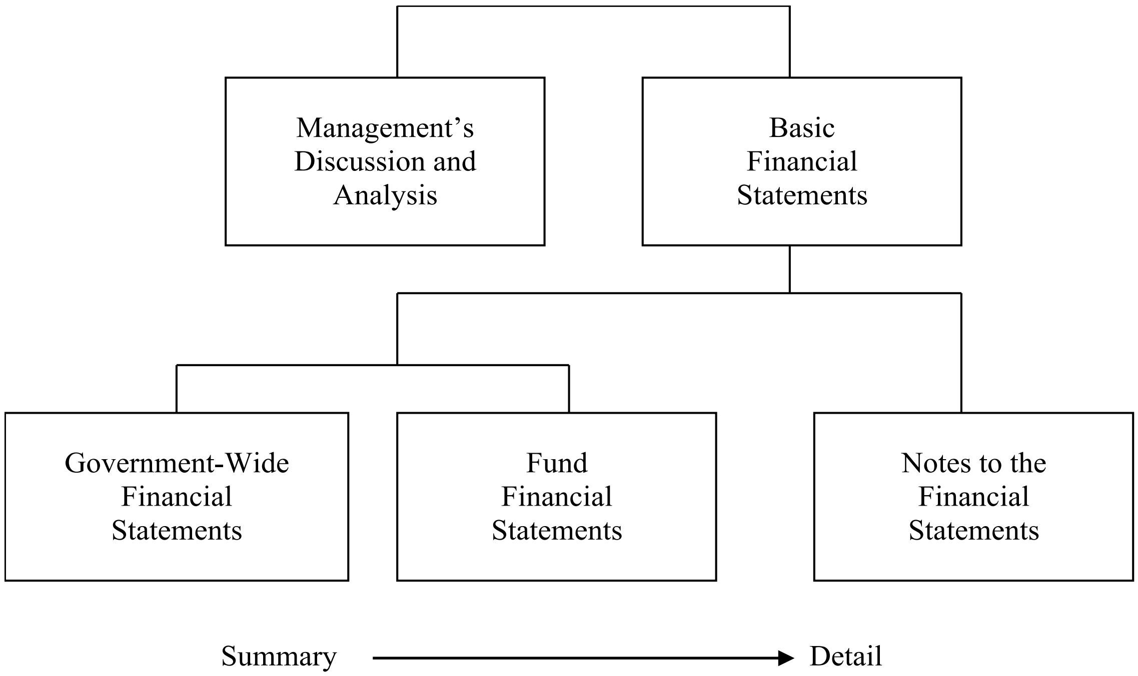
- The assets and deferred outflows of resources of Davie County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by $15,729,072 (*net position*).
- The government's total net position increased by $2,885,464 in the current year, primarily due to the increase in net position in the governmental and business-type activities. This is mostly due to the increase in capital grants and loans due to the construction in progress related to the East Davie Pump Station project that occurred during the current fiscal year.
- As of the close of the current fiscal year, Davie County's governmental funds reported combined ending fund balances of $22,330,388 a decrease of $4,347,492 in comparison with the prior year. Approximately 44.6% of this total amount, or $9,965,759, is restricted or non-spendable.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $4,025,295, or 6.4%, of total General Fund expenditures for the fiscal year.
- Davie County has AA+ and Aa2 general obligation bond ratings.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Davie County's basic financial statements. Davie 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 (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 Davie County.

Required Components of Annual Financial Report

Figure 1



Basic Financial Statements

The first two statements (Exhibits A and B) in the basic financial statements are the G**overnment-Wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (Exhibits C through K) are the **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 funds statements, and 4) the fiduciary funds 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 nonmajor governmental funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statements.

Following the notes is the required supplemental information. This section contains funding information about the County's pension plans.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of Davie County's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net position and how it has changed. Net position is the difference between the County's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the County's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities, 2) business-type activities, and 3) component unit. The governmental activities include most of the County's basic services, such as public safety, parks and recreation, and general administration. Property taxes and federal and state grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide. These include the water and sewer and solid waste services offered by Davie County. The final category is the component unit. The government-wide financial statements include one component unit, the Davie County Watershed Improvement Commission, for which Davie County is financially accountable. The Commission operates to maintain a watershed improvement program in the County. The governing board members are appointed by the County.

The government-wide financial statements are on Exhibits A and B of this report.

Fund Financial Statements

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. Davie County, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the County's budget ordinance. All of the funds of Davie 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 resource 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 governmental 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.

Davie 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.

Proprietary Funds. Davie County has two kinds of proprietary fund. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Davie County uses enterprise funds to account for its water and sewer activity and for its solid waste operations. These funds are the same as those separate activities shown in the business-type activities in the Statement of Net Position and the Statement of Activities. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the functions of Davie County operations. The County uses one internal service fund to account for the self-insurance plan. These operations benefit both governmental and proprietary funds and have been included within the governmental activities in the government-wide statements.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Davie County has one fiduciary fund, which is a custodial fund.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 27 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Davie County's progress in funding its obligation to provide pension benefits to its employees. Required supplemental information can be found beginning on page 77 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve, over time, as one useful indicator of a government's financial condition. The assets and deferred outflows of resources of Davie County exceeded its liabilities and deferred inflows of resources by $15,729,072 as of June 30, 2021. The County's net position increased by $2,885,464 for the fiscal year ended June 30, 2021. One of the largest portions of net position, $44,427,186, reflects the County's net investment in capital assets (e.g., land, buildings, machinery, and equipment). Davie County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Davie County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. An additional portion of Davie County's net position, $9,063,920, represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted.

Davie County's Net Position
Figure 2

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets:						
Current and other assets	$ 28,947,558	$ 31,982,645	$ 16,885,886	$ 14,527,174	$ 45,833,444	$ 46,509,819
Capital assets	33,965,519	29,546,275	40,528,165	39,510,812	74,493,684	69,057,087
Total assets	62,913,077	61,528,920	57,414,051	54,037,986	120,327,128	115,566,906
Deferred Outflows of Resources	6,446,835	5,029,949	369,569	291,251	6,816,404	5,321,200
Liabilities:						
Long-term liabilities	76,156,595	79,417,648	15,564,449	13,138,599	91,721,044	92,556,247
Other liabilities	16,863,618	13,265,196	2,360,200	1,827,495	19,223,818	15,092,691
Total liabilities	93,020,213	92,682,844	17,924,649	14,966,094	110,944,862	107,648,938
Deferred Inflows of Resources	448,523	411,719	21,075	18,966	469,598	430,685
Net Position:						
Net investment in capital assets	19,334,605	18,157,686	25,092,581	26,516,868	44,427,186	44,674,554
Restricted	9,063,920	14,660,796	-	-	9,063,920	14,660,796
Unrestricted	(52,507,349)	(59,354,176)	14,745,315	12,827,309	(37,762,034)	(46,526,867)
Total net position	$ (24,108,824)	$ (26,535,694)	$ 39,837,896	$ 39,344,177	$ 15,729,072	$ 12,808,483

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

- Continued diligence in the collection of property taxes by maintaining a collection percentage of 98.76%
- Continued low cost of debt due to the County's high bond rating
- Continued implementation of financial policy guidelines, including: Cash Management and Investment Policy, General Fund Balance Policy, Debt Policy, Cyber Security Policy, and Enterprise/Utility Policies
- Implemented Performance Based Budgets for departments focused on outcome attainment focused on historical/actual spending, prioritizing outcomes, using data to make informed decisions
- The County continues each year to update the Strategic Plan that was adopted in FY 2018. The Plan has five focus areas: Safe & Healthy Community, Education, Quality of Life & Place, Business Operations, and Growth & Infrastructure

Davie County's Changes in Net Position
Figure 3

	Governmental Activities 2021	Governmental Activities 2020	Business-Type Activities 2021	Business-Type Activities 2020	Total 2021	Total 2020
Revenues:						
Program revenues:						
Charges for services	$ 5,611,963	$ 5,487,788	$ 7,321,070	$ 7,341,255	$ 12,933,033	$ 12,829,043
Operating grants and contributions	9,371,577	8,187,315	-	-	9,371,577	8,187,315
Capital grants and contributions	834,607	2,251,812	50,000	1,837,483	884,607	4,089,295
General revenues:						
Property taxes	38,693,792	38,169,556	-	-	38,693,792	38,169,556
Other taxes	11,768,816	9,643,174	-	-	11,768,816	9,643,174
Other	(11,478)	174,618	247,918	14,596	236,440	189,214
Total revenues	66,269,277	63,914,263	7,618,988	9,193,334	73,888,265	73,107,597
Expenses:						
General government	16,112,599	11,139,710	-	-	16,112,599	11,139,710
Public safety	19,387,771	17,784,992	-	-	19,387,771	17,784,992
Environmental protection	68,628	29,623	-	-	68,628	29,623
Economic and physical development	1,168,621	1,919,361	-	-	1,168,621	1,919,361
Human services	8,640,807	8,595,313	-	-	8,640,807	8,595,313
Culture and recreation	736,187	2,247,715	-	-	736,187	2,247,715
Education	15,429,967	15,123,981	-	-	15,429,967	15,123,981
Interest and fiscal changes	1,960,060	1,975,928	-	-	1,960,060	1,975,928
Solid waste	-	-	508,341	471,694	508,341	471,694
Water and sewer	-	-	6,989,820	5,708,511	6,989,820	5,708,511
Total expenses	63,504,640	58,816,623	7,498,161	6,180,205	71,002,801	64,996,828
Change in net position before transfers	2,764,637	5,097,640	120,827	3,013,129	2,885,464	8,110,769
Transfers, net	(372,892)	(360,158)	372,892	360,158	-	-
Change in net position	2,391,745	4,737,482	493,719	3,373,287	2,885,464	8,110,769
Net position, July 1	(26,535,694)	(31,273,176)	39,344,177	35,970,890	12,808,483	4,697,714
End of year - June 30	$ (24,108,824)	$ (26,535,694)	$ 39,837,896	$ 39,344,177	$ 15,729,072	$ 12,808,483

Governmental Activities. Governmental activities increased the County's net position by $2,391,745. A key element for this increase was continued investment in County capital projects through grants and General fund pay as you go contributions for construction in progress over the prior year.

Business-Type Activities. Business-type activities increased Davie County's net position by $493,719. A key element for this increase was the capital grants and loans due to the construction in progress related to the East Davie Pump Station project that occurred during the current fiscal year.

Financial Analysis of the County's Funds

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

Governmental Funds. The focus of Davie 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 Davie County. At the end of the current fiscal year, fund balance available in the General Fund was $11,445,095, while total fund balance reached $17,728,808. Fund balance available represents 17.6% of total General Fund expenditures and transfers out, while total fund balance represents 27.2% of that same amount.

The Capital Projects Fund accounts for the activities of several capital projects going on within the County. The majority of the revenue to support these projects comes from federal and state grants as well as debt issuance. At June 30, 2021, the net change in fund balance was a decrease of $3,632,835 with an ending fund balance of $3,666,343. There were significant expenditures for the completion of the Government Center project on Farmington Road for Health and Human Services and the Sheriff's Department.

At June 30, 2021, the governmental funds of Davie County reported a combined fund balance of $22,330,388 a decrease of $4,347,492 from the prior year. The primary reason for this change in fund balance was the expenditure of loan proceeds received in March 2020 for future Capital Projects.

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

Total amendments to the General Fund increased revenues by $3,372,938. A major portion of this increase was attributable to changes in amounts of funding received from the State of North Carolina and other grants. There was an increase in property taxes, as well as sales and use tax.

Proprietary Funds. Davie County's proprietary funds provide the same type of information found in the government-wide statements, but in more detail. Unrestricted net position of the Solid Waste Fund at the end of the fiscal year was $253,737, and those for the Water and Sewer Fund was $14,491,578. The Solid Waste Fund net position increased $22,304, and the Water and Sewer Fund net position increased $471,415. Other factors concerning the finances of these two funds have already been addressed in the discussion of Davie County's business-type activities.

Capital Assets and Debt Administration

Capital Assets. Davie County's capital assets for its governmental and business-type activities as of June 30, 2021 total $74,493,684 (net of accumulated depreciation). These assets include buildings, land, machinery and equipment, and vehicles.

Major capital asset transactions during the year include:

- Purchase of replacement vehicles for sheriff's office, emergency medical services, and development services
- Computer Aided Dispatch project completion
- Completion and opening of the Davie Community Park

Davie County's Capital Assets
Figure 4

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	$ 760,222	$ 840,355	$ 552,624	$ 552,624	$ 1,312,846	$ 1,392,979
Buildings	38,290,857	23,724,854	16,460,496	16,460,496	54,751,353	40,185,350
Furniture, equipment and computer	7,725,591	6,904,250	3,077,183	3,003,510	10,802,774	9,907,760
Vehicles and motor equipment	7,117,783	6,425,282	-	-	7,117,783	6,425,282
Water/sewer lines	-	-	21,664,368	21,228,459	21,664,368	21,228,459
Construction in progress	1,549,388	13,153,090	20,882,030	19,689,727	22,431,418	32,842,817
	55,443,841	51,047,831	62,636,701	60,934,816	118,080,542	111,982,647
Less:						
Accumulated depreciation	21,478,322	21,501,556	22,108,536	21,424,004	43,586,858	42,925,560
Capital assets, net	$ 33,965,519	$ 29,546,275	$ 40,528,165	$ 39,510,812	$ 74,493,684	$ 69,057,087

Additional information on Davie County's capital assets can be found beginning on page 42 of the basic financial statements.

Long-Term Debt. As of June 30, 2021, Davie County had total debt outstanding of $82,811,547, including $46,215,000 of bonded debt, which is debt backed by the full faith and credit of the County.

Davie County's Outstanding Debt
Figure 5

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
General obligation debt	$ 46,215,000	$ 49,570,000	$ -	$ -	$ 46,215,000	$ 49,570,000
COPS	3,406,000	4,301,000	-	-	3,406,000	4,301,000
Installment loans	12,979,071	13,226,501	-	-	12,979,071	13,226,501
Unamortized premiums	4,775,892	5,250,920	-	-	4,775,892	5,250,920
Notes from direct borrowing	-	-	15,435,584	12,993,944	15,435,584	12,993,944
Total	$ 67,375,963	$ 72,348,421	$ 15,435,584	$ 12,993,944	$ 82,811,547	$ 85,342,365

Davie County's total debt decreased by $2,530,818 during the fiscal year, due to various debt service payments and significantly less installment purchases in the current year.

As mentioned in the financial highlights section of this document, Davie County maintained its Aa2 bond rating from Moody's Investor Service and its AA+ from Standard & Poor's Corporation. This achievement is a primary factor in keeping interest costs low on the County's outstanding debt.

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to 8% of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for Davie County is approximately $326,226,000. The County has no authorized, unissued bonds at June 30, 2021.

Additional information regarding Davie County's long-term debt can be found beginning on page 64 of this audited financial report.

Economic Factors and Next Year's Budgets and Rates

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

- Davie County has several new businesses opening. A few of the businesses relocating to Davie County are a pallet manufacturer, custom resins manufacturer, and a sound deadener and insulation manufacturer used in the automotive industry.
- Davidson-Davie Community College continues to expand to advance the future of high-quality healthcare in the region by expanding in-demand healthcare programs. There has been increased enrollment due to the Ignite Davie program, which allows Davie County students to attend the community college at no charge to them up to three years post-graduation.
- The County and the Town of Mocksville have agreed to a joint venture with a new Water Treatment Plant. This plant will service the southern portion of the County, include the Town of Mocksville. The project is in the design phase and bidding is planned for January 2022.
- The County and the Town of Mocksville have an agreement for the Sheriff to provide law enforcement services to the Town. This agreement started on July 1, 2021.
- Republic Services has offered citizens of the County to contract with them directly for recycling services along with solid waste pick-up. Previously, the County paid for recycling, but the recycling market has changed over the years, making it cost prohibitive for the County to continue.
- The County received the first payment of the America Rescue Plan funds of $4.1 million in June 2021. The second payment will be received in June 2022. The total allocation is $8.3 million. The County is developing a plan to use these funds in accordance with U.S. Treasury guidance.

Budget Highlights for the Fiscal Year Ending June 30, 2022

Governmental Activities. The property tax rate was reduced to 77.3 cents from 77.8 cents for fiscal year 2020-2021. The Advance Rural Fire Protection District remained the same (2.438 cents), as did the county-wide fire tax of four cents. Sales and use tax has exceeded expectations, even during pandemic months of fiscal year 2020-2021. The County's budget includes the five focus areas as outlined in the County's Strategic Plan and Performance Based Budget. Budgeted expenditures in the General Fund are increased to $71,026,091.

Business-Type Activities. An increase in water and sewer rates of 4.25% for all customers was adopted effective July 1, 2021 to fund the water and sewer system, while keeping customer rates competitive as compared to other systems throughout the state.

Requests for Information

This financial report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Director of Finance, Davie County, 123 South Main Street, Mocksville, North Carolina 27028. Budget information and audited financial statements can also be found at http://www.daviecountync.gov/95/Finance-Department.

BASIC FINANCIAL STATEMENTS

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Exhibit A

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit: Davie County Watershed Improvement Commission
Assets:				
Cash and cash equivalents	$ 16,239,238	$ 14,875,396	$ 31,114,634	$ 337,729
Taxes receivable, net	590,330	-	590,330	-
Accounts receivable, net	813,328	1,212,137	2,025,465	-
Due from other governments	4,602,663	259,358	4,862,021	-
Accrued interest on investments	23	-	23	-
Restricted cash and cash equivalents	6,611,113	253,558	6,864,671	-
Inventories	170	285,437	285,607	-
Net pension asset	90,693	-	90,693	-
Capital assets:				
Land and construction in progress	2,309,610	21,434,654	23,744,264	-
Other capital assets, net of depreciation	31,655,909	19,093,511	50,749,420	-
Total capital assets	33,965,519	40,528,165	74,493,684	-
Total assets	62,913,077	57,414,051	120,327,128	337,729
Deferred Outflows of Resources:				
Deferred charges on refunding	182,219	-	182,219	-
Pension deferrals	4,721,086	260,674	4,981,760	-
OPEB deferrals	1,543,530	108,895	1,652,425	-
Total deferred outflows of resources	6,446,835	369,569	6,816,404	-
Liabilities:				
Current liabilities:				
Accounts payable and accrued liabilities	3,476,915	1,131,915	4,608,830	23
Liabilities to be paid from restricted assets:				
Advances from grantors	4,162,633	-	4,162,633	-
Customer deposits	-	253,558	253,558	-
Due within one year	7,117,774	908,418	8,026,192	-
Non-current liabilities:				
Net pension liability (LGERS)	7,314,323	465,383	7,779,706	-
Total pension liability (LEOSSA)	2,004,383	-	2,004,383	-
Total OPEB liability	7,219,687	509,344	7,729,031	-
Due in more than one year	61,724,498	14,656,031	76,380,529	-
Total liabilities	93,020,213	17,924,649	110,944,862	23
Deferred Inflows of Resources:				
Prepaid property taxes	93,424	-	93,424	-
Pension deferrals	155,950	7,025	162,975	-
OPEB deferrals	199,149	14,050	213,199	-
Total deferred inflows of resources	448,523	21,075	469,598	-
Net Position:				
Net investment in capital assets	19,334,605	25,092,581	44,427,186	-
Restricted for:				
Stabilization by state statute	6,331,970	-	6,331,970	-
Register of Deeds	268,089	-	268,089	-
Register of Deeds' pension plan	82,987	-	82,987	-
Public safety	917,050	-	917,050	-
Economic and physical development	1,463,824	-	1,463,824	-
Unrestricted (deficit)	(52,507,349)	14,745,315	(37,762,034)	337,706
Total net position	$ (24,108,824)	$ 39,837,896	$ 15,729,072	$ 337,706

The accompanying notes are an integral part of the financial statements.

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs:				
Primary Government:				
Governmental Activities:				
General government	$ 16,112,599	$ 991,647	$ 1,021,323	$ -
Public safety	19,387,771	2,976,635	1,560,057	691,407
Environmental protection	68,628	-	-	17,278
Economic and physical development	1,168,621	42,260	735,639	-
Human services	8,640,807	1,601,421	5,762,240	-
Cultural and recreational	736,187	-	292,318	125,922
Education	15,429,967	-	-	-
Interest and fiscal charges	1,960,060	-	-	-
Total governmental activities	63,504,640	5,611,963	9,371,577	834,607
Business-Type Activities:				
Water and Sewer Fund	6,989,820	7,126,317	-	92,078
Solid Waste Fund	508,341	194,753	-	-
Total business-type activities	7,498,161	7,321,070	-	92,078
Total primary government	$ 71,002,801	$ 12,933,033	$ 9,371,577	$ 926,685
Component Unit:				
Davie County Watershed Improvement Commission	$ 16,980	$ -	$ -	$ -
Total component unit	$ 16,980	$ -	$ -	$ -

The accompanying notes are an integral part of the financial statements.

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	Net (Expense) Revenue and Changes in Net Position			Component Unit
	Primary Government			Davie County Watershed Improvement Commission
	Governmental Activities	Business-Type Activities	Total	
Functions/Programs:				
Primary Government:				
Governmental Activities:				
General government	$ (14,099,628)	$ -	$ (14,099,628)	
Public safety	(14,159,672)	-	(14,159,672)	
Environmental protection	(51,350)	-	(51,350)	
Economic and physical development	(390,722)	-	(390,722)	
Human services	(1,277,146)	-	(1,277,146)	
Cultural and recreational	(317,947)	-	(317,947)	
Education	(15,429,967)	-	(15,429,967)	
Interest and fiscal charges	(1,960,060)	-	(1,960,060)	
Total governmental activities	(47,686,493)	-	(47,686,493)	
Business-Type Activities:				
Water and Sewer Fund	-	228,575	228,575	
Solid Waste Fund	-	(313,588)	(313,588)	
Total business-type activities	-	(85,013)	(85,013)	
Total primary government	(47,686,493)	(85,013)	(47,771,506)	
Component Unit:				
Davie County Watershed Improvement Commission				$ (16,980)
Total component unit				(16,980)
General Revenues:				
Taxes:				
Property taxes, levied for general purpose	38,693,792	-	38,693,792	-
Local option sales tax	11,648,382	-	11,648,382	-
Other taxes	120,434	-	120,434	-
Investment earnings, unrestricted	(11,478)	2,955	(8,523)	229
Other unrestricted intergovernmental revenue	-		-	30,000
Miscellaneous	-	202,885	202,885	-
Total general revenues, excluding transfers	50,451,130	205,840	50,656,970	30,229
Transfers to/from other funds	(372,892)	372,892	-	-
Total general revenues and transfers	50,078,238	578,732	50,656,970	30,229
Change in net position	2,391,745	493,719	2,885,464	13,249
Net Position:				
Beginning of year - July 1	(26,535,694)	39,344,177	12,808,483	324,457
Restatement	35,125	-	35,125	-
Beginning of year, restated	(26,500,569)	39,344,177	12,843,608	324,457
End of year - June 30	$ (24,108,824)	$ 39,837,896	$ 15,729,072	$ 337,706

The accompanying notes are an integral part of the financial statements.

Exhibit C
Page 1 of 2

DAVIE COUNTY, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

	Major Funds			Nonmajor Funds	
	General	Capital Projects Fund	Coronavirus Relief Fund	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents	$ 11,629,928	$ 3,685,177	$ -	$ 924,133	$ 16,239,238
Taxes receivable, net	590,330	-	-	-	590,330
Accounts receivable, net	812,380	-	-	-	812,380
Due from other governments	4,561,650	2,700	20,084	18,229	4,602,663
Due from other funds	1,476,494	-	-	-	1,476,494
Accrued interest on investments	23	-	-	-	23
Restricted cash and cash equivalents	2,448,480	-	4,162,633	-	6,611,113
Inventories	170	-	-	-	170
Total assets	$ 21,519,455	$ 3,687,877	$ 4,182,717	$ 942,362	$ 30,332,411
Liabilities, Deferred Inflows of Resources, and Fund Balances:					
Liabilities:					
Accounts payable and accrued liabilities	$ 2,533,681	$ 21,534	$ 339	$ 7,084	$ 2,562,638
Due to other funds	-	-	19,786	-	19,786
Payable from restricted assets:					
Advances from grantors	-	-	4,162,633	-	4,162,633
Total liabilities	2,533,681	21,534	4,182,758	7,084	6,745,057
Deferred Inflows of Resources:					
Prepaid property taxes	93,424	-	-	-	93,424
Property taxes receivable	590,330	-	-	-	590,330
Other receivables	573,212	-	-	-	573,212
Total deferred inflows of resources	1,256,966	-	-	-	1,256,966
Fund Balances:					
Non-spendable:					
Inventories	170	-	-	-	170
Restricted:					
Stabilization by state statute	6,283,543	10,114	20,084	18,229	6,331,970
Restricted, all other	2,716,569	-	-	917,050	3,633,619
Committed	995,000	3,656,229	-	-	4,651,229
Assigned	3,708,231	-	-	-	3,708,231
Unassigned	4,025,295	-	(20,125)	(1)	4,005,169
Total fund balances	17,728,808	3,666,343	(41)	935,278	22,330,388
Total liabilities, deferred inflows of resources, and fund balances	$ 21,519,455	$ 3,687,877	$ 4,182,717	$ 942,362	$ 30,332,411

The accompanying notes are an integral part of the financial statements.

Exhibit C
Page 2 of 2

DAVIE COUNTY, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances	$ 22,330,388
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	33,965,519
Deferred outflows related to long-term debt issue refunding	182,219
Deferred inflows of resources for taxes and other receivables	1,163,542
Net pension asset (ROD)	90,693
Net pension liability (LGERS)	(7,314,323)
Deferred inflows of resources related to pensions	(155,950)
Deferred outflows of resources related to pensions	4,721,086
Deferred inflows of resources related to OPEB	(199,149)
Deferred outflows of resources related to OPEB	1,543,530
Total OPEB liability	(7,219,687)
Total pension liability (LEOSSA)	(2,004,383)
Accrued vacation payable	(1,466,309)
The assets and liabilities of the Internal Service Fund are included in governmental activities in the Statement of Net Position.	(1,927,270)
Some liabilities, including interest payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(67,818,730)
Net position of governmental activities, per Exhibit A	$ (24,108,824)

The accompanying notes are an integral part of the financial statements.

Exhibit D

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2021

	Major Funds			Nonmajor Funds	
	General Fund	Capital Projects Fund	Coronavirus Relief Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	$ 50,007,078	$ -	$ -	$ 471,110	$ 50,478,188
Intergovernmental	7,812,555	143,200	691,407	218,748	8,865,910
Charges for services	3,983,431	-	-	-	3,983,431
Permits and fees	1,170,215	-	-	-	1,170,215
Interest on investments	(13,372)	1,691	-	203	(11,478)
Miscellaneous	1,340,274	-	-	-	1,340,274
Total revenues	64,300,181	144,891	691,407	690,061	65,826,540
Expenditures:					
General government	8,285,472	6,630,047	-	-	14,915,519
Public safety	18,859,663	294,926	691,448	682,162	20,528,199
Environmental protection	60,971	72,583	-	-	133,554
Economic and physical development	1,192,297	-	-	-	1,192,297
Human services	9,152,333	-	-	-	9,152,333
Cultural and recreational	1,643,594	-	-	-	1,643,594
Education	15,429,967	-	-	-	15,429,967
Debt service:			-		
Principal	6,124,430	-	-	-	6,124,430
Interest and fees	2,405,995	-	-	-	2,405,995
Total expenditures	63,154,722	6,997,556	691,448	682,162	71,525,888
Revenues over (under) expenditures	1,145,459	(6,852,665)	(41)	7,899	(5,699,348)
Other Financing Sources (Uses):					
Transfers in	-	3,219,830	-	-	3,219,830
Transfers out	(3,592,722)	-	-	-	(3,592,722)
Proceeds from installment debt	1,627,000	-	-	-	1,627,000
Proceeds from sale of capital assets	97,748	-	-	-	97,748
Total other financing sources (uses)	(1,867,974)	3,219,830	-	-	1,351,856
Net change in fund balances	(722,515)	(3,632,835)	(41)	7,899	(4,347,492)
Fund Balances:					
Beginning of year - July 1	18,416,198	7,299,178	-	927,379	26,642,755
Restatement	35,125	-	-	-	35,125
Beginning of year, restated	18,451,323	7,299,178	-	927,379	26,677,880
End of year - June 30	$ 17,728,808	$ 3,666,343	$ (41)	$ 935,278	$ 22,330,388

The accompanying notes are an integral part of the financial statements.

Exhibit E

DAVIE COUNTY, NORTH CAROLINA

RECONCILIATION OF THE STATEMENT OF REVENUES EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021

Amounts reported for governmental activities in the Statement of Activities are different due to the following items:	
Net change in fund balances - total governmental funds (Exhibit D)	$ (4,347,492)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these 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.	6,480,670
Pension expense - LEOSSA	(125,426)
Pension expense - LGERS and ROD	(900,975)
OPEB plan expense	(563,941)
Net book value of capital assets disposed of during the year, not recognized on modified accrual basis.	(2,061,426)
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 the governmental funds. Neither transaction has any effect on net position. This amount includes principal payments and premium amortization.	
Principal payments	6,124,430
Debt proceeds	(1,627,000)
Expenses that do not require current financial resources and are not reported as expenditures in the governmental funds statements.	
Amortization of deferred charge on refunding	(37,055)
Amortization of bond premium	475,028
Change in accrued interest	7,962
Change in compensated absences	(183,623)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	168,172
The net revenue (expense) of the internal service fund is reported with governmental activities.	(1,017,579)
Change in net position of governmental activities per Exhibit B	$ 2,391,745

The accompanying notes are an integral part of the financial statements.

Exhibit F

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Over/Under
Revenues:				
Taxes	$ 43,801,289	$ 44,591,290	$ 50,007,078	$ 5,415,788
Intergovernmental	10,403,727	12,459,168	7,812,555	(4,646,613)
Charges for sales and services	4,022,829	4,333,714	3,983,431	(350,283)
Permits and fees	1,029,266	1,037,766	1,170,215	132,449
Interest on investments	20,000	20,000	(13,372)	(33,372)
Miscellaneous	981,041	1,189,152	1,340,274	151,122
Total revenues	60,258,152	63,631,090	64,300,181	669,091
Expenditures:				
General government	8,822,672	9,430,521	8,285,472	1,145,049
Public safety	19,207,607	20,397,473	18,859,663	1,537,810
Environmental protection	65,200	65,200	60,971	4,229
Economic and physical development	740,965	762,115	1,192,297	(430,182)
Human services	10,246,606	11,601,436	9,152,333	2,449,103
Cultural and recreational	1,946,529	2,040,909	1,643,594	397,315
Education	14,184,714	16,484,042	15,429,967	1,054,075
Debt service:				
Principal	6,025,705	6,025,705	6,124,430	(98,725)
Interest and fees	2,734,997	2,734,997	2,405,995	329,002
Contingency	50,000	50,000	-	50,000
Total expenditures	64,024,995	69,592,398	63,154,722	6,437,676
Revenues over (under) expenditures	(3,766,843)	(5,961,308)	1,145,459	7,106,767
Other Financing Sources (Uses):				
Transfers (to) other funds	(2,324,433)	(3,894,764)	(3,592,722)	302,042
Proceeds from sale of capital assets	-	-	97,748	97,748
Installment debt issued	1,145,000	1,145,000	1,627,000	482,000
Total other financing sources (uses)	(1,179,433)	(2,749,764)	(1,867,974)	881,790
Revenues and other financing sources over (under) expenditures and other financing uses	(4,946,276)	(8,711,072)	(722,515)	7,988,557
Appropriated fund balance	4,946,276	8,711,072	-	(8,711,072)
Net change in fund balance	$ -	$ -	(722,515)	$ (722,515)
Fund Balance:				
Beginning of year - July 1			18,416,198	
Restatement			35,125	
Beginning of year - July 1, as restated			18,451,323	
End of year - June 30			$ 17,728,808	

The accompanying notes are an integral part of the financial statements.

Exhibit G

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Business-Type Activities			Governmental Activities
	Major			Self-Insurance
	Water and Sewer Fund	Nonmajor Fund	Total	Internal Service Fund
Assets:				
Current assets:				
Cash and cash equivalents	$ 14,606,655	$ 268,741	$ 14,875,396	$ -
Accounts receivable, net	1,212,137	-	1,212,137	948
Due from other governments	202,885	56,473	259,358	-
Inventory, at cost	285,437	-	285,437	-
Cash and cash equivalents, restricted	253,558	-	253,558	-
Total current assets	16,560,672	325,214	16,885,886	948
Capital assets:				
Land and other non-depreciable assets	21,220,551	214,103	21,434,654	-
Other capital assets, net of depreciation	18,892,553	200,958	19,093,511	-
Capital assets, net	40,113,104	415,061	40,528,165	-
Total non-current assets	40,113,104	415,061	40,528,165	-
Total assets	56,673,776	740,275	57,414,051	948
Deferred Outflows of Resources:				
OPEB deferrals	108,895	-	108,895	-
Pension deferrals	260,674	-	260,674	-
Total deferred outflows of resources	369,569	-	369,569	-
Liabilities and Net Position:				
Liabilities:				
Current liabilities:				
Accounts payable and accrued liabilities	1,077,751	54,164	1,131,915	471,510
Due to other funds	-	-	-	1,456,708
Liabilities to be paid from restricted assets:				
Customer deposits	253,558	-	253,558	-
Current portion of compensated absences	71,000	-	71,000	-
Current portion of long-term debt	820,105	-	820,105	-
Accrued landfill post-closure liabilities	-	17,313	17,313	-
Total current liabilities	2,222,414	71,477	2,293,891	1,928,218
Non-current liabilities:				
Compensated absences payable	40,552	-	40,552	-
Total OPEB liability	509,344	-	509,344	-
Net pension liability	465,383	-	465,383	-
Non-current portion of long-term debt	14,615,479	-	14,615,479	-
Total non-current liabilities	15,630,758	-	15,630,758	-
Total liabilities	17,853,172	71,477	17,924,649	1,928,218
Deferred Inflows of Resources:				
Pension deferrals	7,025	-	7,025	-
OPEB deferrals	14,050	-	14,050	-
Total deferred inflows of resources	21,075	-	21,075	-
Net Position:				
Net investment in capital assets	24,677,520	415,061	25,092,581	-
Unrestricted	14,491,578	253,737	14,745,315	(1,927,270)
Total net position	$ 39,169,098	$ 668,798	$ 39,837,896	$ (1,927,270)

The accompanying notes are an integral part of the financial statements.

Exhibit H

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS FOR THE YEAR ENDED JUNE 30, 2021

	Business-Type Activities			Governmental Activities
	Major			Self-Insurance
	Water and Sewer Fund	Nonmajor Fund	Total	Internal Service Fund
Operating Revenues:				
Charges for sales and services	$ 7,024,796	$ 194,753	$ 7,219,549	$ 3,928,409
Miscellaneous	101,521	-	101,521	-
Total operating revenues	7,126,317	194,753	7,321,070	3,928,409
Operating Expenses:				
Salaries and benefits	1,802,060	-	1,802,060	-
Administration	-	-	-	1,352,689
Insurance claims paid	-	-	-	3,593,299
Other operating expenses	4,365,513	493,341	4,858,854	-
Depreciation	822,247	15,000	837,247	-
Total operating expenses	6,989,820	508,341	7,498,161	4,945,988
Operating income (loss)	136,497	(313,588)	(177,091)	(1,017,579)
Non-Operating Revenues (Expenses):				
Grant revenue	42,078	-	42,078	-
Miscellaneous	202,885	-	202,885	-
Interest on investments	2,955	-	2,955	-
Total non-operating revenues (expenses)	247,918	-	247,918	-
Income (loss) before capital contributions and transfers	384,415	(313,588)	70,827	(1,017,579)
Capital contributions	50,000	-	50,000	-
Transfer from General Fund	37,000	335,892	372,892	-
Total contributions and transfers	87,000	335,892	422,892	-
Change in net position	471,415	22,304	493,719	(1,017,579)
Net Position:				
Beginning of year - July 1	38,697,683	646,494	39,344,177	(909,691)
End of year - June 30	$ 39,169,098	$ 668,798	$ 39,837,896	$ (1,927,270)

The accompanying notes are an integral part of the financial statements.

Exhibit I

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Business-Type Activities			Governmental Activities
	Major			Self-Insurance
	Water and Sewer	Nonmajor Fund	Total	Internal Service Fund
Cash Flows from Operating Activities:				
Cash received from customers	$ 7,848,776	$ 190,891	$ 8,039,667	$ -
Cash received from interfund services provided	-	-	-	3,931,050
Cash paid for goods and services	(4,260,790)	(527,423)	(4,788,213)	(4,883,261)
Cash paid to employees for services	(1,686,422)	-	(1,686,422)	-
Customer deposits paid, net	40,492	-	40,492	-
Net cash provided (used) by operating activities	1,942,056	(336,532)	1,605,524	(952,211)
Cash Flows from Non-Capital Financing Activities:				
Payments to/from other funds	-	-	-	952,211
Interfund transfer in (out)	37,000	335,892	372,892	-
Net cash provided (used) by non-capital financing activities	37,000	335,892	372,892	952,211
Cash Flows from Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(1,959,104)	-	(1,959,104)	-
Capital contributions	50,000	-	50,000	-
Proceeds from revolving loan	2,441,640	-	2,441,640	-
Proceeds from insurance settlement	202,885	-	-	-
Federal and state grants	42,078	-	42,078	-
Net cash provided (used) by capital and related financing activities	777,499	-	777,499	-
Cash Flows from Investing Activities:				
Interest on investments	2,955	-	2,955	-
Net increase (decrease) in cash and cash equivalents	2,759,510	(640)	2,758,870	-
Cash and Cash Equivalents:				
Beginning of year - July 1	12,100,703	269,381	12,370,084	-
End of year - June 30	$ 14,860,213	$ 268,741	$ 15,128,954	$ -
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	$ 136,497	$ (313,588)	$ (177,091)	$ (1,017,579)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	822,247	15,000	837,247	-
Contruction in Progress written off in the current year	252,706	-	252,706	-
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	469,753	(3,862)	465,891	2,641
(Increase) decrease in inventory	(65,733)	-	(65,733)	-
Increase (decrease) in accounts payable and accrued liabilities	170,456	(11,782)	158,674	62,727
Increase (decrease) in net pension liability	97,518	-	97,518	-
Increase (decrease) in deferred inflows of resources for pensions	1,886	-	1,886	-
Increase (decrease) in deferred inflows of resources for OPEB	223	-	223	-
(Increase) decrease in deferred outflows of resources for OPEB	(36,713)	-	(36,713)	-
Increase (decrease) in customer deposits	40,492	-	40,492	-
Increase (decrease) in other post-employment benefits	87,819	-	87,819	-
Increase (decrease) in accrued landfill post-closure liabilities	-	(22,300)	(22,300)	-
Increase (decrease) in compensated absences payable	6,510	-	6,510	-
Net cash provided (used) by operating activities	$ 1,942,056	$ (336,532)	$ 1,605,524	$ (952,211)

The accompanying notes are an integral part of the financial statements.

Exhibit J

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Custodial Funds
Assets:	
Taxes receivable, net	$ 64,729
Net Position:	
Restricted for:	
Other governments	$ 64,729

The accompanying notes are an integral part of the financial statements.

Exhibit K

DAVIE COUNTY, NORTH CAROLINA

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Custodial Funds
Additions:	
Property taxes collected for other governments	$ 4,259,607
Deductions:	
Tax distributions to other governments	4,295,918
Net increase (decrease) in fiduciary net position	(36,311)
Net Position:	
Beginning of year - July 1	-
Restatement	101,040
Beginning of year - July 1, as restated	101,040
End of year - June 30	$ 64,729

The accompanying notes are an integral part of the financial statements.

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DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

The County, which is governed by a five-member Board of Commissioners, is one of the 100 counties established in North Carolina under North Carolina General Statute 153A-10. As required by generally accepted accounting principles, these financial statements present the County and its component units, legally separate entities for which the County is financially accountable.

Davie County Watershed Improvement Commission

Davie County Watershed Improvement Commission (the “Commission”) exists to operate and maintain a watershed improvement program in the County. The members of the Commission’s governing board are appointed by the County. The Commission, which has a June 30 year-end, is presented as if it were a governmental fund.

Davie County Industrial Facilities and Pollution Control Financing Authority

Davie County Industrial Facilities and Pollution Control Financing Authority (the “Authority”) exists to issue and service revenue bond debt of private businesses for economic development purposes. The Authority has no financial transactions or account balances; therefore, it is not presented in the basic financial statements.

Component Unit	Reporting Method	Criteria for Inclusion	Separate Financial Statements
Davie County Watershed Improvement Commission	Discrete	The Commission's governing board is appointed by the County's Board of Commissioners.	Davie County Watershed Improvement Commission P.O. Box 413 Mocksville, NC 27028
Davie County Industrial Facilities and Pollution Control Financing Authority	Discrete	The Authority is governed by a 12-member Board of Commissioners that is appointed by the County Commissioners. The County can remove any Commissioner of the Authority with or without cause.	None issued

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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

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

Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. 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 of which is 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. Non-operating revenues, such as subsidies, result from non-exchange transactions. Other non-operating items such as investment earnings are ancillary activities.

The County reports the following major governmental funds:

General Fund – The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Projects Fund – Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds). The County has one capital project fund within its governmental fund types.

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Coronavirus Relief Fund – This special revenue fund accounts for funds received from federal government sources authorized by the CARES Act.

The County reports the following major enterprise fund:

Water and Sewer Fund – This fund is used to account for the operations of water and sewer lines within the County.

The County reports the following nonmajor enterprise fund:

Solid Waste Fund – This fund is used to account for the maintenance and operation of solid waste sites.

The County reports the following fund types:

Internal Service Fund – Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the government and to other governmental units on a cost reimbursement basis. The measurement focus is upon determination of net income, financial position, and changes in financial position. The generally accepted accounting principles here are those applicable to similar businesses in the private sector and, thus, these funds are maintained on the accrual basis. The County maintains one internal service fund, the Self Insurance Internal Service Fund, which is self-insured.

Custodial Funds – Custodial funds are custodial in nature and do not involve measurement of operating results. Custodial funds are used to account for assets the County holds on behalf of others. The County maintains the following custodial fund: the Property Tax Fund, which accounts for property taxes that are billed and collected by the County for various municipalities and special districts within the County.

The County reports the following nonmajor governmental funds:

Emergency Telephone System Fund – This special revenue fund is used to account for the E911 communications system activities.

Fire District Fund – This special revenue fund is used to account for the ad valorem tax levy of the Advance Rural Fire Protection District.

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

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

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

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

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

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on 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 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.

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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 positions 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, then by general revenues.

B. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the Emergency Telephone System Fund, the Fire District Fund, and the enterprise funds. All annual appropriations lapse at fiscal year-end. Project ordinances are adopted for the Capital Projects Fund, Coronavirus Relief Fund, and the Enterprise Capital Projects Fund. The Enterprise Capital Projects Fund is consolidated with the enterprise operating fund for reporting purposes. The County operates under a financial plan for the Self Insurance Internal Service Fund. The financial plan is adopted by the governing board at the time the budget ordinance is approved, as required by the General Statutes.

All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the strategic goals level for the General Fund, which are Safe and Healthy Community, Growth and Infrastructure, Business Operations, Quality of Life and Place, Education, and Debt Service. Expenditures may not legally exceed appropriations at the fund level for the Special Revenue Funds, enterprise funds, and Capital Projects Fund. The County Manager is authorized by the budget ordinance to transfer appropriations between departments of the same fund up to $100,000 with an official report of such transfers to the Board at the next regular meeting of the Board of Commissioners. Amendments are required for any revisions that alter total expenditures of any fund or that change department appropriations. The governing board must approve all amendments. During the year, several amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

C. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant areas where estimates are made are allowance for doubtful accounts and depreciation lives.

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

Deposits and Investments

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

DAVIE COUNTY, NORTH CAROLINA

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State law [G.S. 159-30(c)] authorizes the County 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's investments are carried at fair value. Non-participating interest earning contracts are accounted for at cost. The North Carolina Capital Management Trust (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 AAA-mf by Moody Investor Services. The Government Portfolio is reported at fair value.

Cash and Cash Equivalents

The County pools moneys from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents.

Restricted Assets

Customer deposits held by the County before any services are supplied are restricted to the service for which the deposit was collected. The reserve for debt services is restricted for the purpose of payment of future debt service requirements. The unexpended debt proceeds of the General Fund are classified as restricted because their use is restricted for the purpose for which the debt was originally issued. The advance from grantors of the Coronavirus Relief Fund represents funds restricted by the grantor for specified expenditures that have not been spent.

Governmental Activities:		
General Fund	Reserve for debt service	$ 1,463,824
General Fund	Unexpended debt proceeds	984,656
Coronavirus Relief Fund	Advance from grantors	4,162,633
Total		6,611,113
Business-Type Activities:		
Water and Sewer Fund	Customer deposits	253,558
Total restricted cash		$ 6,864,671

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FOR THE YEAR ENDED JUNE 30, 2021

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, 2020.

Allowances for Doubtful Accounts

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

Inventories

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

Capital Assets

Purchased or constructed capital assets are recorded at cost or estimated historical cost. Donated capital assets received prior to June 30, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 30, 2015 are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. Minimum capitalization cost is $5,000 for land, buildings, improvements, plant assets, furniture and equipment, vehicles and motor equipment, and computer equipment and software. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

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

	Estimated Useful Lives
Governmental Activities:	
Buildings	40 years
Furniture and equipment	5 - 10 years
Vehicles and motor equipment	5 years
Computer equipment and software	3 - 5 years
Business-Type Activities:	
Buildings	50 years
Equipment	5 - 10 years
Water/sewer lines	25 - 50 years

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has several items that meet this criteria – a charge on refunding, and OPEB and pension related deferrals. In addition to liabilities, the Statement of Net Position can also report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The County has several items that meet the criteria for this category – prepaid property taxes, OPEB deferrals, and pension related deferrals.

Long-Term Obligations

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

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

Compensated Absences

The vacation policy of the County provides for the accumulation of up to thirty (30) days earned vacation leave with such leave being fully vested when earned. For the County's government-wide and proprietary funds, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned.

DAVIE COUNTY, NORTH CAROLINA

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The County's sick leave policy provides 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 the County has no obligation for the accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

Net Position/Fund Balances

Net Position

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

Fund Balances

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

The governmental fund types classify fund balances as follows:

Non-Spendable Fund Balance

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

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

Restricted Fund Balance

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

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

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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 state statute for automation enhancement (software) improvements. It is used to pay for the computer equipment and imaging technology for the Register of Deeds' office.

Restricted for Public Safety – portion of fund balance restricted by revenue source for public safety related activities such as police, fire, EMS, and Emergency Telephone System.

Restricted for Economic and Physical Development – portion of fund balance restricted by revenue source for economic development related activities and unspent debt proceeds.

Restricted fund balance at June 30, 2021 is as follows:

Purpose	General Fund	Other Governmental Funds
Restricted, All Other:		
Register of Deeds	$ 268,089	$ -
Public safety	984,656	917,050
Economic and physical development	1,463,824	-
Total	$ 2,716,569	$ 917,050

Restricted net position on Exhibit A differs from restricted fund balance on Exhibit C by the amount restricted for Register of Deeds' pension plan of $82,987 as well as unexpended debt proceeds of $984,656 at June 30, 2021.

Committed Fund Balance

This classification represents the portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of Davie County's governing body. The Board of Commissioners is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to year-end, commit fund balance. Once adopted, any changes or removal of specific purpose restrictions requires majority action by the governing body through another ordinance.

Future Capital Projects – portion of fund balance that is committed for potential capital projects in future year's budgets that is not already classified in restricted.

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
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Committed fund balance at June 30, 2021 is as follows:

Purpose	General Fund	Capital Projects Fund
Future capital projects	$ 995,000	$ 3,656,229

Assigned Fund Balance

Assigned fund balance is the portion of fund balance that Davie County intends to use for specific purposes. The County's governing body has the authority to assign fund balance.

Subsequent Year's Expenditures – portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation.

Assigned fund balance at June 30, 2021 is as follows:

Purpose	General Fund
Subsequent year's expenditures	$ 3,708,231

Unassigned Fund Balance

Unassigned fund balance represents the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. Only the General Fund may report a positive unassigned fund balance.

Davie 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: debt proceeds, federal funds, state funds, local non-County funds, and County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and, lastly, unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the County or when required by grant or other contractual agreements.

Davie County has also adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the County in such a manner that available fund balance is at least greater than or equal to 25% of the General Fund expenditures of the County. Monies in excess of the 25% target may be used to fund one-time capital expenditures or other one-time costs or may be transferred to a Capital Reserve Fund for future use for a specific purpose within a specified time frame. The Board of Commissioners may, from time to time,

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
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appropriate available fund balances that will reduce the available fund balances below the 25% threshold for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances, the Commissioners will adopt a plan to restore the available fund balance to or above the threshold within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Commissioners will establish a different but appropriate time period.

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	$	17,728,808
Less:		
Inventories		170
Stabilization by state statute		6,283,543
Fund balance available for appropriation	$	11,445,095

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

	General Fund	Capital Projects Fund	W&S Capital Project Fund
Encumbrances	$ 6,208	$ 7,414	$ 742,484

Defined Benefit Cost-Sharing Plans

The County participates in two cost-sharing, multi-employer, defined benefit pension plans that are administered by the state: the Local Governmental Employees' Retirement System (LGERS) and the Registers of Deeds' Supplemental Pension Fund (RODSPF) (collectively, the "state-administered defined benefit pension plans"). For purposes of measuring the net pension 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 when due and the County has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the state-administered defined benefit pension plans. Investments are reported at fair value.

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

2. Stewardship, Compliance, and Accountability

Non-Compliance with North Carolina General Statutes - Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations at the level of budgetary control are in violation of state law [G.S. 159-28(b)]. For the year ended June 30, 2021, the economic and physical development expenditures in the General Fund exceeded appropriations by $430,182 and total expenditures for the Fire District Fund exceeded appropriations by $3,870.

Corrective Action Plan: Management will continue to review and amend the budget as needed.

3. Detail Notes On All Funds

A. Assets

Deposits

All deposits of the County 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 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, 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 or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County under the Pooling Method, the potential exists for undercollateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method.

The State Treasurer enforces standards of minimum capitalization for all pooling method financial institutions. The County relies on the State Treasurer to monitor those financial institutions. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The County does not have a policy regarding custodial credit risk for deposits.

At June 30, 2021, the County's deposits had a carrying amount of $21,361,318 and a bank balance of $21,484,394. Of the bank balance, $1,125,426 was covered by federal depository insurance and $20,358,968 was covered by collateral held under the Pooling Method. Cash on hand was $2,800.

DAVIE COUNTY, NORTH CAROLINA

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Investments

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

Investment Type	Valuation Measurement Method	Fair Value	Less Than 6 Months	6-12 Months
NCCMT - Government Portfolio	Fair Value - Level 1	$ 16,615,187	$ 16,615,187	N/A

Because the NCCMT Government Portfolio has a weighted average maturity of less than 90 days, it is 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 by 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 One: 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. As a means of limiting its exposure to fair value losses arising from risking interest rates, the County's investment policy limits at least half of the County's investment portfolio to maturities of less than 12 months. Also, the County's investment policy requires purchases of securities to be tiered with staggered maturity dates and limits all securities to a final maturity of no more than three years.

Credit Risk. The County limits investments to the provisions of G.S. 159-30 and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. State law limits investments in commercial paper to the top rating issued by nationally recognized statistical rating organizations (NRSROs). The County's investments in the NC Capital Management Trust Government Portfolio carried a credit rating of AAAm by Standard & Poor's and AAA-mf by Moody's Investor Services as of June 30, 2021.

Property Tax-Use-Value Assessment on Certain Lands

In accordance with the General Statutes, agriculture, horticulture, and forestland may be taxed by the County at the present-use-value as opposed to market value. When the property loses its eligibility for use-value taxation, the property tax is 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.

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Year Levied	Tax	Interest	Total
2018	$ 3,099,273	$ 1,015,012	$ 4,114,285
2019	3,175,062	754,077	3,929,139
2020	3,194,046	471,122	3,665,168
2021	3,204,144	184,238	3,388,382
Total	$ 12,672,525	$ 2,424,449	$ 15,096,974

Receivables

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

	Accounts	Taxes	Due from Other Governments	Accrued Interest	Total
Governmental Activities:					
General	$ 1,635,328	$ 1,139,468	$ 4,561,650	$ 23	$ 7,336,469
Other governmental	-	-	41,013	-	41,013
Total receivables	1,635,328	1,139,468	4,602,663	23	7,377,482
Allowance for doubtful accounts	(822,000)	(549,138)	-	-	(1,371,138)
Total governmental activities	$ 813,328	$ 590,330	$ 4,602,663	$ 23	$ 6,006,344
Business-Type Activities:					
Solid Waste Fund	$ -	$ -	$ 56,473	$ -	$ 56,473
Water and Sewer Fund	1,336,137	-	202,885	-	1,539,022
Total receivables	1,336,137	-	259,358	-	1,595,495
Allowance for doubtful accounts	(124,000)	-	-	-	(124,000)
Total business-type activities	$ 1,212,137	$ -	$ 259,358	$ -	$ 1,471,495

Due from other governments consisted of the following:

Governmental Activities:	
Sales tax refund reimbursement	$ 710,960
Grants	391,163
Local option sales tax	3,072,587
Due from state - DMV MV taxes	400,186
NC E911 funds	18,229
Other	9,538
Total governmental activities	$ 4,602,663
Business-Type Activities:	
Scrap tire tax and white goods disposal tax	$ 56,473
Grants	202,885
Total business-type activities	$ 259,358

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Capital Assets

Governmental Capital Assets

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

	Balance July 1, 2020	Increases	Decreases	Transfers	Balance June 30, 2021
Governmental Activities:					
Non-Depreciable Capital Assets:					
Construction in progress	$ 13,153,090	$ 6,997,556	$ 1,491,016	$ (17,110,242)	$ 1,549,388
Land	840,355	-	80,133	-	760,222
Total non-depreciable capital assets	13,993,445	6,997,556	1,571,149	(17,110,242)	2,309,610
Depreciable Capital Assets:					
Buildings	23,724,854	413,844	2,315,417	16,467,576	38,290,857
Furniture and equipment, computer equipment, and software	6,904,250	279,780	101,105	642,666	7,725,591
Vehicles and motor equipment	6,425,282	1,016,005	323,504	-	7,117,783
Total depreciable capital assets	37,054,386	1,709,629	2,740,026	17,110,242	53,134,231
Less Accumulated Depreciation:					
Buildings	11,901,046	638,214	1,831,242	-	10,708,018
Furniture and equipment, computer equipment, and software	5,333,929	728,125	98,157	-	5,963,897
Vehicles and motor equipment	4,266,581	860,176	320,350	-	4,806,407
Total accumulated depreciation	21,501,556	$ 2,226,515	$ 2,249,749	$ -	21,478,322
Total depreciable capital assets	15,552,830				31,655,909
Governmental activity capital assets, net	$ 29,546,275				$ 33,965,519

DAVIE COUNTY, NORTH CAROLINA

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

Governmental Activities:		
General government	$	801,082
Public safety		1,357,363
Environmental protection		5,239
Human services		41,283
Cultural and recreation		21,548
Total	$	2,226,515

Proprietary Capital Assets

The capital asset activity of the proprietary funds at June 30, 2021 was as follows:

	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021
Business-Type Activities:				
Solid Waste:				
Non-Depreciable Capital Assets:				
Land	$ 214,103	$ -	$ -	$ 214,103
Depreciable Capital Assets:				
Buildings	603,213	-	-	603,213
Equipment	31,436	-	-	31,436
Total depreciable capital assets	634,649	-	-	634,649
Less Accumulated Depreciation:				
Buildings	387,255	15,000	-	402,255
Equipment	31,436	-	-	31,436
Total accumulated depreciation	418,691	$ 15,000	$ -	433,691
Total capital assets being depreciated, net	215,958			200,958
Solid waste capital assets, net	430,061			415,061

DAVIE COUNTY, NORTH CAROLINA

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FOR THE YEAR ENDED JUNE 30, 2021

	Balance July 1, 2020	Increases	Decreases	Transfers	Balance June 30, 2021
Water and Sewer Fund:					
Non-Depreciable Capital Assets:					
Land	338,521	$ -	$ -	$ -	338,521
Construction-in-progress	19,689,727	1,880,918	252,706	(435,909)	20,882,030
Total non-depreciable capital assets	20,028,248	1,880,918	252,706	(435,909)	21,220,551
Depreciable Capital Assets:					
Water/sewer lines	21,228,459	-	-	435,909	21,664,368
Buildings	15,857,283	-	-	-	15,857,283
Equipment and vehicles	2,972,074	226,388	152,715	-	3,045,747
Total depreciable capital assets	40,057,816	226,388	152,715	435,909	40,567,398
Less Accumulated Depreciation:					
Water/sewer lines	10,895,095	348,883	-	-	11,243,978
Buildings	7,705,969	311,224	-	-	8,017,193
Equipment and vehicles	2,404,249	162,140	152,715	-	2,413,674
Total accumulated depreciation	21,005,313	$ 822,247	$ 152,715	$ -	21,674,845
Total capital assets being depreciated, net	19,052,503				18,892,553
Water/Sewer capital assets, net	39,080,751				40,113,104
Business-type activities capital assets, net	$ 39,510,812				$ 40,528,165

Net Investment in Capital Assets

The total net investment in capital assets at June 30, 2021 is composed of the following elements:

	Governmental Activities	Business-Type Activities
Capital assets	$ 33,965,519	$ 40,528,165
Long-term debt	(67,375,963)	(15,435,584)
Unexpended debt proceeds	984,656	-
Long-term debt for assets not owned by the County	51,760,393	-
Net investment in capital assets	$ 19,334,605	$ 25,092,581

Deferred charges on refunding are excluded from the calculation of net investment in capital assets because the related debt was issued for capital assets not owned by the County.

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

B. Liabilities

Payables

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

	Vendors	Accrued Interest	Total
Governmental Activities:			
General	$ 3,005,530	$ 442,767	$ 3,448,297
Other governmental	28,618	-	28,618
Total	$ 3,034,148	$ 442,767	$ 3,476,915
Business-Type Activities:			
Solid waste	$ 54,164	$ -	$ 54,164
Water and sewer	1,077,751	-	1,077,751
Total	$ 1,131,915	$ -	$ 1,131,915

Pension Plan and Other Post-Employment Obligations

Local Governmental Employees' Retirement System

Plan Description. The County is a participating employer in the state-wide 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.

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, 2021, was 10.9% of compensation for law enforcement officers and 10.15% for general employees, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the County were $1,666,758 for the year ended June 30, 2021.

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

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

At June 30, 2021, the County reported a liability of $7,779,706 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019. The total pension liability was then rolled forward to the measurement date of June 30, 2020 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension liability was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers,

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actuarially determined. At June 30, 2021, the County's proportion was .21771% (measured as of June 30, 2020), which was a decrease of .00765% from its proportion as of June 30, 2020 (measured as of June 30, 2019).

For the year ended June 30, 2021, the County recognized pension expense of $2,629,714. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 982,440	$ -
Changes in assumptions	578,963	-
Net difference between projected and actual earnings on pension plan investments	1,094,785	-
Changes in proportion and differences between County contributions and proportionate share of contributions	5,379	117,083
County contributions subsequent to the measurement date	1,666,758	-
Total	$ 4,328,325	$ 117,083

$1,666,758 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2022	$ 702,062
2023	966,379
2024	552,044
2025	323,999
2026	-
Thereafter	-
Total	$ 2,544,484

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

Inflation	3.0 percent
Salary increase	3.50 to 8.10 percent, including inflation and productivity factor
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the December 31, 2019 valuation, with the exception of the discount rate, were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

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

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis.

These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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	100.0%	

The information above is based on 30-year expectations developed with the consulting actuary for the 2020 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

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

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability (asset)	$ 15,784,175	$ 7,779,706	$ 1,127,429

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.

Law Enforcement Officers' Special Separation Allowance

Plan Description. Davie 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 creditable years of service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. A separate report was not issued for the plan.

All full-time County law enforcement officers are covered by the Separation Allowance. At December 31, 2020 the Separation Allowance's membership consisted of:

Retirees receiving benefits	8
Terminated plan members entitled to, but not yet, receiving benefits	-
Active plan members	59
Total	67

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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 and refunds are recognized when due and payable in accordance with the terms of the plan.

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

Actuarial Assumptions. The entry age normal actuarial cost method was used in the June 30, 2020 valuation. The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	3.50 to 7.35 percent, including inflation and productivity factor
Discount rate	2.12 percent

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

The actuarial assumptions used in the June 30, 2020 valuation was based on the results of an experience study completed by the Actuary for the Local Government Employees' Retirement System for the five-year period ending December 31, 2019.

Deaths Before Retirement: RP-2014 Total Data Set Employee Mortality Table projected generationally using MP-2015.

Deaths After Retirement (Healthy): RP-2014 Total Data Set for Healthy Annuitant Mortality Table projected generationally using MP-2015. Rates are adjusted by 104% for both males and females for ages 50 and older. The RP-2014 Total Data Set Employee Mortality Table is used for ages less that 50 (with no adjustments).

Deaths After Retirement (Disabled): RP-2014 Total Data Set of Disabled Annuitants Mortality Table projected generationally using MP-2015. Rates are adjusted by 103% (male) and 99% (female) for all ages.

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Contributions. The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay-as-you-go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investment earnings. The County paid $90,760 as benefits came due for the reporting period.

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

At June 30, 2021, the County reported a total pension liability of $2,004,383. The total pension liability was measured as of December 31, 2020 based on a June 30, 2020 actuarial valuation. The total pension liability was rolled forward to the measurement date of December 31, 2020 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2021, the County recognized pension expense of $233,100.

At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 387,430	$ -
Changes of assumptions	201,128	32,384
County benefit payments and plan administrative expense made subsequent to the measurement date	59,075	-
Total	$ 647,633	$ 32,384

$59,075 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred 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 ending June 30, 2022. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2022	$ 107,226
2023	107,759
2024	94,534
2025	84,815
2026	52,207
Thereafter	109,633
Total	$ 556,174

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Sensitivity of the County's Total Pension Liability to Changes in the Discount Rate. The following presents the County's total pension liability calculated using the discount rate of 2.12 percent, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.12 percent) or 1-percentage-point higher (3.12 percent) than the current rate:

	1% Decrease (1.12%)	Discount Rate (2.12%)	1% Increase (3.12%)
Total pension liability	$ 2,162,874	$ 2,004,383	$ 1,858,564

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

	2021
Beginning balance	$ 1,548,394
Service cost	74,876
Interest on the total pension liability	48,998
Difference between expected and actual experience in the measurement of the total pension liability	259,061
Changes of assumptions or other inputs	163,814
Benefit payments	(90,760)
Ending balance of the total pension liability	$ 2,004,383

Changes of Assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 3.26 percent at December 31, 2019 to 2.12 percent at December 31, 2020.

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

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

The actuarial assumptions used in the June 30, 2020 valuation was based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Supplemental Retirement Income Plan for Law Enforcement Officers

Plan Description. The County contributes to the Supplemental Retirement Income Plan (the "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 Plan for Law

DAVIE COUNTY, NORTH CAROLINA

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

Funding Policy. Article 12E of G.S. Chapter 143 requires that the County contribute each month an amount equal to 5% of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the Plan.

The County contributed $151,799 for the reporting year. No amounts were forfeited.

Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, which is available to all County employees, permits them to defer a portion of their salary until termination, retirement, death, or unforeseeable emergency.

401(k) Deferred Compensation Plan

The County also has an approved 401(k) retirement plan covering substantially all employees not engaged in law enforcement. For the year ended June 30, 2021, the County contributed 3% of participating full-time employees' salaries for those employees who voluntarily contributed at least 1% of their salary. The County's contributions were calculated using a covered payroll of $11,796,818; the County's total payroll was $17,427,187. The total contribution for the fiscal year ended was $738,085, which consisted of $355,125 from the County and $382,960 from the employees. The County's required contribution and the employees' voluntary contributions represented 3.00% and 3.57%, respectively, of the covered payroll amount.

Register of Deeds' Supplemental Pension Fund

Plan Description. Davie County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a non-contributory, cost-sharing multiple- employer defined benefit plan administered by the North Carolina Department of State Treasurer. RODSPF provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G.S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Registers of Deeds' Supplemental Pension Fund is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for the Resisters 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.

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

Contributions. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of the North Carolina General Statutes. The statutory contribution currently has no relationship to the actuary's required contribution. The actuarially determined contribution this year and for the foreseeable future is zero. Registers of Deeds do not contribute. Contribution provisions are established by General Statute 161-50 and may be amended only by the North Carolina General Assembly. Contributions to the pension plan from the County were $4,489 for the year ended June 30, 2021.

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

At June 30, 2021, the County reported an asset of $90,693 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2020. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019. The total pension liability was then rolled forward to the measurement date of June 30, 2020 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan, relative to contributions to the pension plan of all participating RODSPF employers. At June 30, 2020, the County's proportion was .39573%, which was an increase of .0308% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized pension expense (benefits) of $(64). At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 1,848
Net difference between projected and actual earnings on pension plan investments	-	7,760
Changes in proportion and differences between County contributions and proportionate share of contributions	1,313	3,900
County contributions subsequent to the measurement date	4,489	-
Total	$ 5,802	$ 13,508

$4,489 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 ending June 30, 2022. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2022	$ (2,642)
2023	(4,096)
2024	(3,502)
2025	(1,955)
2026	-
Thereafter	-
Total	$ (12,195)

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

Inflation	3.0 percent
Salary increase	3.5 to 7.75 percent, including inflation and productivity factor
Investment rate of return	3.75 percent, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the December 31, 2019 valuation was based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

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

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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.

These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The adopted asset allocation policy for the RODSPF is 100% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2020 is 1.4%.

The information above is based on 30-year expectations developed with the consulting actuary for the 2020 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Discount Rate. The discount rate used to measure the total pension liability was 3.75%. The projection of cash flows used to determine the discount rate assumed that contributions from employers will be made at statutorily required rates. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 3.75%, as well as what the County's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (2.75%) or 1-percentage-point higher (4.75%) than the current rate:

	1% Decrease (2.75%)	Discount Rate (3.75%)	1% Increase (4.75%)
County's proportionate share of the net pension liability (asset)	$ (77,033)	$ (90,693)	$ (102,253)

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.

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

The net pension liability (asset) for LGERS and ROD was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2019. The total pension liability for LEOSSA was measured as of December 31, 2020, with an actuarial valuation date of December 31, 2019. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contribution of all participating entities. Following is information related to the proportionate share and pension expense:

	LGERS	ROD	LEOSSA	Total
Proportionate share of net pension liability (asset)	$ 7,779,706	$ (90,693)	$ -	$ 7,689,013
Proportion of the net pension liability (asset)	0.21771%	0.39573%	n/a	-
Total pension liability	-	-	2,004,383	2,004,383
Pension expense	2,629,714	(64)	233,100	2,862,750

At June 30, 2021, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	LGERS	ROD	LEOSSA	Total
Deferred Outflows of Resources:				
Differences between expected and actual experience	$ 982,440	$ -	$ 387,430	$ 1,369,870
Changes of assumptions	578,963	-	201,128	780,091
Net difference between projected and actual earnings on pension plan investments	1,094,785	-	-	1,094,785
Changes in proportion and differences between County contributions and proportionate share of contributions	5,379	1,313	-	6,692
County contributions (LGERS, ROD)/benefit payments and administration costs (LEOSSA) subsequent to the measurement date	1,666,758	4,489	59,075	1,730,322
	$ 4,328,325	$ 5,802	$ 647,633	$ 4,981,760
Deferred Inflows of Resources:				
Differences between expected and actual experience	$ -	$ 1,848	$ -	$ 1,848
Changes of assumptions	-	-	32,384	32,384
Net difference between projected and actual earnings on pension plan investments	-	7,760	-	7,760
Changes in proportion and differences between County contributions and proportionate share of contributions	117,083	3,900	-	120,983
	$ 117,083	$ 13,508	$ 32,384	$ 162,975

DAVIE COUNTY, NORTH CAROLINA

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Other Post-Employment Benefits – Healthcare Benefits

Plan Description

Plan Administration. Under a County resolution, the County administers the Healthcare Benefits Plan (HCB Plan), a single-employer defined benefit healthcare plan that is used to provide post-employment benefits other than pensions (OPEB) for all retirees of the County who participate in the North Carolina Local Government Employees' Retirement System (System). At retirement, all employees who retire under the County's retirement plan have the option to purchase individual medical coverage at the County's group rate. The cost of insurance is borne by the retirees at a prorata share based on years of service. Also, retirees can purchase coverage for their dependents at the County's group rates. This benefit is available to qualified retirees until the age of 65 or until Medicare eligible, whichever is sooner. The County's contribution is dependent on the employee's number of years of creditable service and the employee's age at retirement. The County Commissioners may amend the benefit provisions. A separate report was not issued for the plan.

County Contributions Based on Years of Creditable Service		
Years of Service	**Age at Retirement**	**Percent Paid**
20 years	60+	50%
25 years	Any	75%
30 years	Any	100%

Plan Membership. At June 30, 2020 (valuation date), the HCB Plan membership consisted of the following:

Members	
Retirees and dependents receiving benefits	15
Active members	331
Total	346

Total OPEB Liability

The County's total OPEB liability of $7,729,031 was measured as of June 30, 2020 and was determined by an actuarial valuation as of June 30, 2020.

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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	3.00 percent
Real wage growth	1.00 percent
Wage inflation	3.50 percent
Salary increases, including wage inflation	
General Employees	3.50 - 7.75 percent
Law Enforcement Officers	3.50 - 7.35 percent
Municipal Bond Index Rate	
Prior Measurement Date	3.50 percent
Measurement Date	2.21 percent
Health Care Cost Trends	
Pre-Medicare medical and Prescription Drug	7.50 percent for 2020 decreasing to an ultimate rate of 4.50 percent by 2026

The County selected a Municipal Bond Index Rate equal to the June average of the Bond Buyer 20-year General Obligation Bond Index published weekly by the Bond Buyer, and the discount rate used to measure the Total OPEB Liability is the Municipal Bond Index Rate as of the measurement date.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at July 1, 2020	$ 6,586,321
Changes for the year:	
Service cost at end of year	350,164
Interest	227,458
Difference between expected and actual experience	(41,858)
Changes of assumptions or other inputs	781,980
Benefit payments and implicit subsidy credit	(175,034)
Net change in total OPEB liability	1,142,710
Balance at June 30, 2021	$ 7,729,031

Changes in assumptions and other inputs reflect a change in the discount rate from 3.50% to 2.21%.

Mortality rates were based on the RP-2014 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2015.

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
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The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2010 – December 31, 2014.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2020 valuation were based on a review of recent plan experience done concurrently with the June 30, 2020 valuation.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21 percent) or 1-percentage-point higher (3.21 percent) than the current discount rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB liability	$ 8,513,810	$ 7,729,031	$ 7,012,706

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current	1% Increase
Total OPEB liability	$ 6,738,455	$ 7,729,031	$ 8,917,569

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

For the year ended June 30, 2021, the County recognized OPEB expense of $788,054. At June 30, 2021, 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	$ 563,390	$ 47,977
Changes of assumptions or other inputs	990,564	165,222
Benefit payments and administrative costs made subsequent to the measurement date	98,471	-
Total	$ 1,652,425	$ 213,199

DAVIE COUNTY, NORTH CAROLINA

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$98,471 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a decrease in the total OPEB liability in the year ending June 30, 2022.

Other amounts reported as deferred inflows and outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Amount
2022	$ 200,274
2023	200,274
2024	200,274
2025	200,274
2026	224,275
Thereafter	315,384
Total	$ 1,340,755

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 twelve highest months' salary in a row during the twenty-four 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. Separation rates are set for employees not engaged in law enforcement and for law enforcement officers. The County considers these contributions to be immaterial.

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Deferred Outflows and Inflows of Resources

Deferred outflows and inflows of resources are comprised of the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Charge on refunding of debt	$ 182,219	$ -
Pension deferrals	4,981,760	162,975
OPEB deferrals	1,652,425	213,199
Prepaid taxes not yet earned (General Fund)	-	93,424
Taxes receivable, net (General Fund)	-	590,330
Other receivables (General Fund)	-	573,212
Total	$ 6,816,404	$ 1,633,140

Closure and Post-Closure Care Costs – Landfill Facilities

Federal and state laws and regulations require the County to place a final cover on its landfill facility when it stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County closed its landfill prior to April 4, 1994. The County continues the required monitoring during the post-closure care period for up to thirty years. Post-closure costs consist of water quality monitoring, maintenance of the landfill surface and vegetation, mowing, inspections, and recordkeeping. Costs during the monitoring period are estimated to be $22,300 per year. A liability of $17,313 is recorded on the books in the Solid Waste Fund to provide for future post-closure costs. Actual post-closure costs may be higher due to inflation, changes in technology, or changes in regulations.

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 the replacement cost of owned property subject to total insured values, with sub-limits on coverage for specified perils; general, auto, professional, employment practices, and law enforcement liability coverage of $2 million per occurrence; auto physical damage for owned autos at actual cash value; crime coverage of $250,000 per occurrence; and workers' compensation on coverage up to the statutory limits.

DAVIE COUNTY, NORTH CAROLINA

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All property coverage and some liability coverages are subject to per occurrence deductibles, as selected by the County. The pools are audited annually by certified public accountants, and audited financial statements are available to the County upon request.

Both of the pools are reinsured through a multi-state public entity captive for single occurrence losses in excess of $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 reinsured 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 carries commercial flood insurance coverage for 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.

In accordance with G.S. 159-29, the County's employees that have access to $100 or more at any given time of the County's funds are performance bonded through a commercial crime coverage with a $250,000 occurrence limit. The Finance Director is bonded for $50,000, and all other individuals holding positions requiring statutory bonds are covered elsewhere.

The County self-insures for employee health coverage, which is administered by a private company, with a stop loss provision of $130,000 per member per plan year. The maximum lifetime benefit is unlimited, in accordance with healthcare reform. The County carries commercial insurance coverage above these limits. There have been no significant reductions in insurance coverage from the previous year and in the plan year from July 1, 2020 through June 30, 2021, the County did not have any stop-loss claims resulting in stop-loss credits. The County carries commercial coverage for all other risks of loss.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR's).

Changes in the balances in claims for employee and dependent health insurance during the last fiscal year are as follows:

	2021
Unpaid claims, beginning	$ 408,783
Incurred claims	3,656,026
Claim payments	(3,593,299)
Unpaid claims, ending	$ 471,510

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Claims and Judgments

At June 30, 2021, the County was 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.

Operating Leases

The County is committed under various operating leases for land, buildings, and equipment. For the year ended June 30, 2021, total lease expenditures under these operating leases totaled $250,058. For the current year, the operating leases were for storage spaces and the Cooleemee Branch Library, mobile office at Detention, and the Government Center. These are annual commitments that expire in June of each fiscal year. Therefore, there are no future obligations.

Long-Term Obligations

General Obligation Bonds Payable

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 payments are appropriated when due. The following bonds were issued to refund Series 1996 GO Bonds and 2004 GO bonds, respectively. General obligation bonds payable at June 30, 2021 are comprised of the following individual issues:

Serviced by the General Fund:

$5,130,000 refunding bonds due on November 1 and May 1, in installments of $455,000 to $1,160,000 through May 1, 2024; interest at 2.00% to 4.00%	$ 1,705,000
$54,500,000 School Building Serial bond due on November 1 and May 1, in installments of $2,285,000 to $4,655,000 through May 1, 2032; interest at 2.00% to 5.00%	40,010,000
$5,000,000 Parks & Recreation Serial bond due on April 1 and October 1, in installments of $250,000 through October 1, 2038; interest at 3.00% to 4.00%	4,500,000
Total general obligation bonds	$ 46,215,000

DAVIE COUNTY, NORTH CAROLINA

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The County has outstanding general obligation bonds from direct placements related to governmental-type activities totaling $46,215,000 secured by a pledge of the faith and credit and taxing power of the County with a levy on all property taxable by the County such ad valorem taxes, without limitation as to rate or amount, as may be necessary to pay the Bonds and the interest thereon. All general obligation bonds totaling $46,215,000 have the following provisions in case of default, (1) the local government commission impounding the books and records of any unit of local governments and assume full control of all its financial affairs; (2) the Commission is vested with all of the powers of the governing board of the unit of local government as to levy taxes, expenditure of money, adoption of budgets and all other financial powers conferred upon such governing board by law; (3) the Commission will create a plan for refinancing, adjusting or comprising such debt.

Annual debt service requirements to maturity for the County's general obligation bonds are as follows:

Year Ending	Governmental Activities	
June 30	Principal	Interest
2022	$ 3,440,000	$ 1,844,650
2023	3,465,000	1,759,950
2024	3,560,000	1,594,900
2025	3,655,000	1,425,300
2026	4,575,000	1,245,050
2027-2031	22,520,000	3,193,400
2032-2036	4,250,000	331,313
2037-2041	750,000	41,813
Total	$ 46,215,000	$ 11,436,376

DAVIE COUNTY, NORTH CAROLINA

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Installment Purchase Contracts

Installment purchase contract for economic development contracts due in annual installments of $200,000 beginning February 15, 2017 through February 15, 2026; at 0% interest	$ 1,000,000
Installment purchase contract for economic development contracts due in monthly installments of $4,167 beginning September 2020 through August 2030; at 0% interest	458,333
Installment purchase contract for renovations to Central Davie Academy due in annual installments of $173,000 beginning November 1, 2017 through May 1, 2026; at 2.29% interest	863,501
Installment purchase contract for vehicles and related equipment due in annual installments of $173,000 beginning June 2, 2018 through June 1, 2022; at 1.97% interest	183,000
Installment purchase contract for vehicles and related equipment due in annual installments of $170,000 beginning June 2, 2019 through June 1, 2023; at 3.13% interest.	355,000
Installment purchase contract for vehicles and related equipment due in annual installments of $173,000 beginning August 27, 2019 through June 1, 2024; at 1.953% interest	431,237
Installment purchase contract for various capital improvements due in annual installments of $463,000 beginning August 1, 2020 through Feburary 1, 2040; at 2.79% interest	8,788,000
Installment purchase contract for vehicles and related equipment due in annual installments of $227,000 beginning February 3, 2021 through June 1, 2025; at 1.01% interest	900,000
Total installment purchase contracts	$ 12,979,071

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $1,000,000 secured with an escrow account held at Branch Banking and Trust Company in the amount of $1,000,000. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $1,000,000 contain provisions that an event of default would result in the lender taking possession of the collateral escrow account and apply the proceeds thereof to the County's outstanding amount.

DAVIE COUNTY, NORTH CAROLINA

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The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $458,333 secured with an escrow account held at First National Bank in the amount of $458,333. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $458,333 contain provisions that an event of default would result in the lender taking possession of the collateral escrow account and apply the proceeds thereof to the County's outstanding amount.

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $863,501 secured with as Deed of Trust granting a lien on the mortgaged property, together will all buildings, improvements and fixtures located and to be located on the property. The outstanding installment purchase debt contains provisions that an event of default would result in (1) declare the entire amount of the principal component of the Installment Payments and accrued and unpaid interest component to the date of declaration to be immediately due and payable; (2) exercise all remedies available at law or in equity or under the Deed of Trust, including foreclosure and sale of the Mortgaged Property, and apply the proceeds of any such sale or other disposition, after deducting all costs and expenses, including court costs and reasonable attorneys' fees incurred with the recovery, repair, storage and other sale or other disposition costs, toward the principal component and accrued and unpaid interest of the balance of Installment Payments due; (3) subject to the Enforcement Limitation, proceed by appropriate court action to enforce performance by the County of the applicable covenants of the Agreement or to recover for the breach thereof.

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $183,000 are secured with the equipment. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $183,000 contain provisions that an event of default would result in (1) declare the unpaid principle components of the Installment Payments and all accrued interest and other charges immediately due and payable; (2) proceed by appropriate court action to enforce the County's performance of the applicable covenants of the financing agreement or to recover for the breach thereof; (3) avail itself of all available remedies at law or in equity, including those right and remedies of a secured party or creditor under the Uniform Commercial Code and the general laws of the State with respect to enforcement of the security interest granted or reserved; (4) pay on demand to the bank, the reasonable costs and reasonable attorneys' fees, incurred by the bank in the collection of payments and additional payments of the enforcement of observation of any obligation or agreement by the County.

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $355,000 secured with all moneys on deposit from time to time in the Project Fund and all property acquired by the County with funds advanced by BB&T, all personal property obtained in substitution or replacement therefore, and all personal property obtained in the substitution or replacement for any of the Security Property, and all proceeds of the foregoing. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $355,000 contain provisions that an event of default would result in (1) declare the unpaid principle components of the Installment Payments immediately due and payable; (2) proceed by appropriate court action to enforce the County's performance of the applicable covenants of the financing agreement or to recover for the breach thereof; (3) payment of any remaining balance in the Project Fund to be applied against outstanding Required

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
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Payments in any manner BB&T may reasonably deem appropriate (4) avail itself of all available remedies under the financing agreement, including sale of the Equipment, and recovery of attorneys' fees and other expenses.

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $431,237 are secured with the equipment. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $431,237 contain provisions that an event of default would result in (1) declare the entire amount of the principle component of the Installment Payments and the accrued interest and unpaid interest component to the date of declaration to be immediately due and payable; (2) exercise all remedies available at law or in equity or under the Security Agreement, including sale of the Equipment, and apply the proceeds of any such sale or other disposition, after deducting all costs and expenses, including court costs and reasonable attorneys' fees incurred with the recovery, repair, storage and other sale or other disposition costs, toward the principal component and accrued and unpaid interest of the balance of Installment Payments due; (3) subject to the Enforcement Limitation, proceed by appropriate court action to enforce performance by the County of the applicable covenants of the Agreement or to recover for the breach thereof.

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $900,000 secured with all moneys on deposit from time to time in the Project Fund and all property acquired by the County with funds advanced by Truist, all personal property obtained in substitution or replacement therefore, and all personal property obtained in the substitution or replacement for any of the Security Property, and all proceeds of the foregoing. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $900,000 contain provisions that an event of default would result in (1) declare the unpaid principle components of the Installment Payments immediately due and payable; (2) proceed by appropriate court action to enforce the County's performance of the applicable covenants of the financing agreement or to recover for the breach thereof; (3) payment of any remaining balance in the Project Fund to be applied against outstanding Required Payments in any manner Truist may reasonably deem appropriate (4) avail itself of all available remedies under the financing agreement, including sale of the Equipment, and recovery of attorneys' fees and other expenses.

The County has outstanding installment purchase debt from direct placements related to governmental-type activities totaling $8,788,000 are secured with mortgaged property. The County's outstanding installment purchase debt from direct placements related to governmental-type activities of $8,788,000 contain provisions that an event of default would result in (1) declare the entire amount of the principle component of the Installment Payments and the accrued interest and unpaid interest component to the date of declaration to be immediately due and payable; (2) exercise all remedies available at law or in equity or under the Deed of Trust, including foreclosure and sale of the Mortgaged Property, and apply the proceeds of any such sale or other disposition, after deducting all costs and expenses, including court costs and reasonable attorneys' fees incurred with the recovery, repair, storage and other sale or other disposition costs, toward the principal component and accrued and unpaid interest of the balance of Installment Payments due; (3) subject to the Enforcement Limitation, proceed by appropriate court action to enforce performance by the County of the applicable covenants of the Agreement or to recover for the breach thereof.

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NOTES TO THE FINANCIAL STATEMENTS
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Annual debt service requirements to maturity for the County's installment purchase contracts are as follows:

Year Ending	Governmental Activities	
June 30	Principal	Interest
2022	$ 1,608,746	$ 297,282
2023	1,432,746	269,101
2024	1,254,745	238,315
2025	1,113,000	216,693
2026	885,000	197,533
2027-2031	2,526,834	773,887
2032-2036	2,310,000	451,143
2037-2041	1,848,000	128,898
Total	$ 12,979,071	$ 2,572,852

Certificates of Participation

On February 17, 2015, the County issued $7,303,000 in certificates of participation Series 2015, with an interest rate of 2.520% to finance the construction and equipping of a new middle school and the Davie Campus of Davidson County Community College. The debt is serviced by the General Fund. The principal amount outstanding as of June 30, 2015 is $7,219,000. Debt service payments are due June 1st of each year in principal installments ranging from $80,000 to $930,000, plus interest at 2.520% with the final payment in June 2025.	$ 3,406,000
Total certificates of participation	$ 3,406,000

The County has outstanding certificates of participation from direct placements related to governmental-type activities totaling $3,406,000 secured with as Deed of Trust granting Davie County Public Facilities Financing Corporation a lien on the mortgaged property. The certificates contain provisions that an event of default would result in the exercise of all remedies available at law or in equity or under the Deed of Trust, including foreclosure and sale of the Mortgaged Property, and apply the proceeds of any such sale or other disposition, after deducting all costs and expenses, including court costs and reasonable attorneys' fees incurred with the recovery, repair, storage and other sale or other disposition costs, toward the principal component and accrued and unpaid interest of the balance.

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Annual debt service requirements to maturity for the County's Certificates of Participation are as follows:

Year Ending June 30	Governmental Activities Principal	Governmental Activities Interest
2022	$ 882,000	$ 85,831
2023	862,000	63,605
2024	842,000	41,882
2025	820,000	20,664
Total	$ 3,406,000	$ 211,982

Advance Refunding

In February 2015, the County issued $7,303,000 in certificates of participation Series 2015 with an interest rate of 2.52%. The proceeds were used to advance refund $6,760,000 of outstanding Series 2006 certificates of participation, which had interest rates ranging from 3.5% to 5.0%. The net proceeds of $7,197,630 (including $105,370 in underwriting fees and other issuance costs) were deposited with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, a portion of the certificates of participation Series 2006 are considered defeased and the liability for those bonds has been removed from the Statement of Net Position.

The reacquisition price exceeded the net carrying amount of the old debt by $314,104. This amount is being netted against the new debt and amortized over the remaining life of the refunding debt. The government advance refunded a portion of the 2006 certificates of deposit to reduce its total debt service payments over 11 years by $479,460 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of $423,537.

Debt Related to Capital Activities

General obligation bonds ($46,490,892 including unamortized premium), Installment Purchases ($1,863,501) and Certificates of Participation ($3,406,000) represent debt not considered in the calculation of net investment in capital assets for governmental activities, as these debt issues are not associated with capital assets owned by the County. The deferred charges on refunding ($182,219) are related to debt issues for assets not owned by the County.

DAVIE COUNTY, NORTH CAROLINA

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Revolving Loans Payable

On June 6, 2019, the County was approved for a maximum loan amount of $16,402,098 from the United States Environmental Protection Agency, passed through the North Carolina Department of Environmental Quality under the Clean Water State Revolving Fund. The loan proceeds are being used for a Sanitary Sewer Project. The loan is repayable at 1.53% for 20 years beginning six months after the completion of the project.	$ 15,435,584
Total revolving loans payable	$ 15,435,584

The County's outstanding notes from direct borrowings related to business-type activities of $15,435,584 contain provisions that an event of default would result in immediate prepayment of loan in whole and any further commitment of funds may be withdrawn.

Annual debt service requirements to maturity for the County's Revolving Loans are as follows:

Year Ending	Business-Type Activities	
June 30	Principal	Interest
2022	$ 820,105	$ 362,677
2023	820,105	238,405
2024	820,105	225,857
2025	820,105	213,309
2026	820,105	200,762
2027-2031	4,100,525	815,594
2032-2036	4,100,525	501,904
2037-2041	3,134,009	188,214
Total	$ 15,435,584	$ 2,746,722

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Long-Term Obligations Activity

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2021:

	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021	Due Within One Year
Governmental Activities:					
General obligation debt - direct placements	$ 49,570,000	$ -	$ 3,355,000	$ 46,215,000	$ 3,440,000
Unamortized premiums	5,250,920	-	475,028	4,775,892	475,028
Notes from direct placements	13,226,501	1,627,000	1,874,430	12,979,071	1,608,746
Certificates of participation - direct placement	4,301,000	-	895,000	3,406,000	882,000
Net pension liability (LGERS)	5,786,541	1,527,782	-	7,314,323	-
Total OPEB Liability	6,164,796	1,054,891	-	7,219,687	-
Compensated absences	1,282,686	1,364,553	1,180,930	1,466,309	712,000
Total pension liability (LEOSSA)	1,548,394	455,989	-	2,004,383	-
Total governmental activities	$ 87,130,838	$ 6,030,215	$ 7,780,388	$ 85,380,665	$ 7,117,774
Business-Type Activities:					
Solid Waste Fund					
Accrued landfill post-closure care costs	$ 39,613	$ -	$ 22,300	$ 17,313	$ 17,313
Water and Sewer Fund					
Notes from direct borrowing	12,993,944	2,441,640	-	15,435,584	820,105
Net pension liability (LGERS)	367,865	97,518	-	465,383	-
Total OPEB Liability	421,525	87,819	-	509,344	-
Compensated absences	105,042	191,759	185,249	111,552	71,000
Total Water and Sewer Fund	13,888,376	2,818,736	185,249	16,521,863	891,105
Total business-type activities	$ 13,927,989	$ 2,818,736	$ 207,549	$ 16,539,176	$ 908,418

Compensated absences, OPEB, and pension obligations for governmental activities typically have been liquidated in the General Fund. Compensated absences are accounted for on a FIFO basis.

At June 30, 2021, the County had a legal debt margin of approximately $326,226,000.

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

C. Interfund Balances and Activity

Transfers from/to other funds for the year ended June 30, 2021 consist of the following:

	Transfers From	Transfers To	Purpose
Transfers From/To Other Funds:			
General Fund	$ 3,592,722	$ -	
Capital Projects Fund	-	3,219,830	to fund future capital projects
Water and Sewer Fund	-	37,000	to fund operations
Solid Waste Fund	-	335,892	to fund operations
Total	$ 3,592,722	$ 3,592,722	

All transfers in the current year were for operations or capital construction.

The due to/from other funds are June 30, 2021 consist of the following:

Receivable Fund	Payable Fund	Amount
General Fund	Coronavirus Relief Fund	$ 19,786
General Fund	Self-Insruance Internal Service Fund	1,456,708
		$ 1,476,494

Transaction with Component Unit

The County contributed $30,000 to the Davie County Watershed Improvement Commission for operations.

4. Related Organizations

The Council of Economic Development (Council) was established to coordinate and promote the economic development of the County. Two of the twelve Board members are appointed by the County. The Council maintains its own accounting system. The County contributed $163,420 to the Council during the fiscal year ended June 30, 2021.

The Davie County Hospital Foundation, Inc. is a non-profit organization that was established to recruit physicians and provide office space for the physicians' medical practices. Four of the seven Board members are appointed by the County; however, the County's responsibility for this organization does not extend beyond making these appointments.

5. Joint Ventures

The County, in conjunction with the State of North Carolina, participates in a joint venture to operate the colleges of Davidson and Davie Counties (Community College). The County appoints two members out of the fifteen-member Board of Trustees of the Community College. The President of the Community College's student government serves as an ex-officio non-voting member of the Community College's Board of Trustees. The Community College is included as a component unit of the State. The County has the basic responsibility for providing funding for the facilities of the Davie Campus of Davidson County 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 Davie Campus of Davidson County Community College's facilities. The County contributed $684,762 and $55,000 to the Community College for operating and capital purposes, respectively, during the fiscal year ended June 30, 2021. The Community College entered into a contract for the construction of a Davie Campus during the 2007 fiscal year. Davie County does 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, 2019. Complete financial statements for the Davie Campus of Davidson County Community College may be obtained from the Community College's administrative offices at P.O. Box 1287, Lexington, NC 27293 or 1205 Salisbury Road, Mocksville, North Carolina 27028.

The County also participates in a joint venture to operate Yadkin Valley Economic Development District, Inc. (District) with three other local governments. Each participating government appoints two Board members to the twenty-seven-member Board of the District. The District is a joint venture established to improve the economic conditions for citizens of the participating governments. The County has an ongoing financial responsibility for the joint venture because the District's continued existence depends on the participating governments' continued funding. None of the participating governments has an equity interest in the District, so no equity interest has been reflected in the financial statements at June 30, 2021. The County contributed $54,000 to the District for the fiscal year ended June 30, 2021. Complete financial statements for the Yadkin Valley Economic Development District, Inc. can be obtained from the District's offices at P.O. Box 309, Boonville, North Carolina 27011.

The County, in conjunction with Forsyth County and Stokes County, participates in Cardinal Innovations Healthcare, an area mental health authority. Cardinal Innovations Healthcare is a joint venture established to provide the participating counties with legally mandated mental health services. The County has an ongoing financial responsibility to Cardinal Innovations Healthcare because Cardinal's continued existence depends on the participating governments' continued funding. None of the participating governments has any equity interest in Cardinal Innovations Healthcare so no equity interest has been reflected in the financial statement at June 30, 2021. Complete financial statements for Cardinal Innovations Healthcare can be obtained from its corporate office at 4855 Milestone Avenue, Kannapolis, North Carolina 28081.

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

6. Jointly Governed Organization

The County, in conjunction with four other counties and 21 other municipalities, established the Piedmont Triad Regional Council of Governments (the "Council"). The participating governments established the Council to coordinate various funding received from federal and state agencies. Each participating government appoints one member of the council's governing board. The County paid membership fees of $12,878 to the Council during the fiscal year ended June 30, 2021.

7. Construction Commitments

The government has several active construction projects as of June 30, 2021. At year-end, the government's commitments with contractors are as follows:

	Spent-to-Date	Remaining Commitment
East Davie Sewer project	$ 17,525,595	$ 691,096
Water System Expansion	1,188,778	125,211
Detention Center Construction	120,000	480,000
Total	$ 18,834,373	$ 1,296,307

8. Summary Disclosure of Significant Commitments and Contingencies

Federal and State-Assisted Programs

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

Coronavirus Disease (COVID-19)

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

DAVIE COUNTY, NORTH CAROLINA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

9. Severance Pay Agreements

The County has employment agreements with the County Manager that results in the following payments if employment is terminated without cause:

- If termination without cause occurs, six months of salary and benefits based upon his then current salary, payable within thirty (30) days of the termination date.

10. Change in Accounting Principles/Restatement

The County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. The statement establishes criteria for identifying fiduciary activities of all state and local governments and provides guidance on how to report fiduciary activities within the financial statements. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The statement also describes four fiduciary funds that should be reported if criteria outlined in the statement are met: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. The use of agency funds was eliminated. The statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. As part of implementing the statement, the County performed a comprehensive review of its fiduciary relationships and applied the criteria within the guidance. As a result, fund balances of the Municipal Tax Custodial Fund (previously an agency fund) was restated by $101,040, representing the net taxes receivables at June 30, 2020; and the fund balance of the General Fund was restated by $35,125, representing the assets held by the County under the Social Security Administration's Representative Payee Program at June 30, 2020, previously reported in an agency fund.

11. Subsequent Events

The Board of County Commissioners voted on August 2, 2021 to disengage from Cardinal Innovations Healthcare and align with Partners Health Management for behavioral health services. Each entity is a Local Management Entity/Managed Care Organization (LME/MCO), a governmental entity, which manages the county's mental health, intellectual/developmental disability and substance use services.

NC Department of Health and Human Services approved of the County's transition to Partners on August 6, 2021. The effective date of the transition is November 1, 2021. The County has developed a Disengagement Plan to ensure a smooth transition for the citizens and providers.

As part of pandemic relief provided by the federal government, Davie County was awarded $8,322,333 from the American Rescue Plan (ARP.) The City received the first installment of $4,161,167 in June 2021, with the remaining $4,161,166 expected to be received within the next 12 months.

REQUIRED SUPPLEMENTAL FINANCIAL DATA

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Schedule 1

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE LAST FIVE FISCAL YEARS

	2021	2020	2019	2018	2017
Beginning balance	$ 1,548,394	$ 1,230,202	$ 1,177,576	$ 977,000	$ 912,271
Service cost	74,876	72,344	74,045	58,265	58,470
Interest on the total pension liability	48,998	43,956	36,603	37,465	32,563
Difference between expected and actual experience in the measurement of the total pension liability	259,061	202,235	31,126	36,659	-
Changes of assumptions or other inputs	163,814	44,908	(50,660)	80,980	(26,018)
Benefit payments	(90,760)	(45,251)	(38,488)	(12,793)	(286)
Ending balance of the total pension liability	$ 2,004,383	$ 1,548,394	$ 1,230,202	$ 1,177,576	$ 977,000

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

Pension schedules in the required supplementary information are intended to present information for ten years. Additional years' information will be displayed as it becomes available.

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF TOTAL PENSION LIABILITY AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE LAST FIVE FISCAL YEARS

	2021	2020	2019	2018	2017
Total pension liability	$ 2,004,383	$ 1,548,394	$ 1,230,202	$ 1,177,576	$ 977,000
Covered-employee payroll	2,860,296	2,860,601	2,781,841	2,578,802	2,429,565
Total pension liability as a percentage of covered-employee payroll	70.08%	54.13%	44.22%	45.66%	40.21%

Notes to the Schedules:

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

Pension schedules in the required supplementary information are intended to present information for ten years. Additional years' information will be displayed as it becomes available.

Schedule 3

DAVIE COUNTY, NORTH CAROLINA

OTHER POST-EMPLOYMENT BENEFITS
REQUIRED SUPPLEMENTARY INFORMATION
LAST FOUR FISCAL YEARS

Schedule of Changes in the Total OPEB Liability and Related Ratios

	2021	2020	2019	2018
Service cost at end of year	$ 350,164	$ 338,323	$ 279,702	$ 303,012
Interest	227,458	222,328	173,588	151,622
Difference between expected and actual experience	(41,858)	213,873	639,556	(20,658)
Changes of assumptions or other inputs	781,980	272,174	145,523	(315,422)
Benefit payments and implicit subsidy credit	(175,034)	(348,181)	(449,346)	(113,236)
Net change in total OPEB liability	1,142,710	698,517	789,023	5,318
Total OPEB liability - beginning	6,586,321	5,887,804	5,098,781	5,093,463
Total OPEB liability - ending	$ 7,729,031	$ 6,586,321	$ 5,887,804	$ 5,098,781
Covered-employee payroll	$ 13,907,651	$ 13,907,651	$ 13,907,651	$ 12,895,580
Total OPEB liability as a percentage of covered-employee payroll	55.57%	47.36%	42.33%	39.54%

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:

Fiscal Year	Rate
2018	3.56%
2019	3.89%
2020	3.50%
2021	2.21%

Pension schedules in the required supplementary information are intended to present information for ten years. Additional years' information will be displayed as it becomes available.

DAVIE COUNTY, NORTH CAROLINA

DAVIE COUNTY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) REQUIRED SUPPLEMENTARY INFORMATION LAST EIGHT FISCAL YEARS*

Local Government Employees' Retirement System

	2021	2020	2019	2018
Proportion of the net pension liability (asset) (%)	0.21771%	0.22536%	0.22772%	0.22227%
Proportion of the net pension liability (asset) ($)	$ 7,779,706	$ 6,154,406	$ 5,402,297	$ 3,395,670
Covered payroll	$ 15,658,672	$ 14,822,680	$ 14,262,056	$ 13,312,927
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	49.68%	41.52%	37.88%	25.51%
Plan fiduciary net position as a percentage of the total pension liability**	88.61%	90.86%	91.63%	94.18%

* 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.

Pension schedules in the required supplementary information are intended to present information for ten years. Additional years' information will be displayed as it becomes available.

DAVIE COUNTY, NORTH CAROLINA

**DAVIE COUNTY'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY (ASSET)
REQUIRED SUPPLEMENTARY INFORMATION
LAST EIGHT FISCAL YEARS***

Local Government Employees' Retirement System

	2017	2016	2015	2014
Proportion of the net pension liability (asset) (%)	0.22739%	0.22178%	0.21736%	0.23290%
Proportion of the net pension liability (asset) ($)	$ 4,825,977	$ 995,334	$ (1,281,872)	$ 2,807,339
Covered payroll	$ 12,936,172	$ 12,598,405	$ 12,060,535	$ 11,593,129
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	37.31%	7.90%	(10.63%)	24.22%
Plan fiduciary net position as a percentage of the total pension liability**	91.47%	98.09%	102.64%	94.35%

DAVIE COUNTY, NORTH CAROLINA

DAVIE COUNTY'S CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION
LAST EIGHT FISCAL YEARS

Local Government Employees' Retirement System

	2021	2020	2019	2018
Contractually required contribution	$ 1,666,758	$ 1,419,881	$ 1,169,408	$ 1,090,295
Contributions in relation to the contractually required contribution	1,666,758	1,419,881	1,169,408	1,090,295
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 16,434,047	$ 15,658,672	$ 14,822,680	$ 14,262,056
Contributions as a percentage of covered payroll	10.14%	9.07%	7.89%	7.64%

Pension schedules in the required supplementary information are intended to present information for ten years.
Additional years' information will be displayed as it becomes available.

DAVIE COUNTY, NORTH CAROLINA

DAVIE COUNTY'S CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION
LAST EIGHT FISCAL YEARS

Local Government Employees' Retirement System

	2017	2016	2015	2014
Contractually required contribution	$ 991,110	$ 876,944	$ 890,745	$ 851,104
Contributions in relation to the contractually required contribution	991,110	876,944	890,745	851,104
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 13,312,927	$ 12,936,172	$ 12,598,405	$ 12,060,535
	7.44%	6.78%	7.07%	7.06%

DAVIE COUNTY, NORTH CAROLINA

DAVIE COUNTY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) REQUIRED SUPPLEMENTARY INFORMATION LAST EIGHT FISCAL YEARS*

Register of Deeds' Supplemental Pension Fund

	2021	2020	2019	2018
Proportion of the net pension liability (asset) (%)	0.39573%	0.36493%	0.37849%	0.42516%
Proportion of the net pension liability (asset) ($)	$ (90,693)	$ (72,044)	$ (62,689)	$ (72,571)
Covered payroll	$ 77,808	$ 76,278	$ 74,792	$ 72,528
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-116.56%	-94.45%	-83.82%	-100.06%
Plan fiduciary net position as a percentage of the total pension liability**	173.62%	164.11%	153.31%	153.77%

* 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 ROD plan.

Pension schedules in the required supplementary information are intended to present information for ten years. Additional years' information will be displayed as it becomes available.

DAVIE COUNTY, NORTH CAROLINA

DAVIE COUNTY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) REQUIRED SUPPLEMENTARY INFORMATION LAST EIGHT FISCAL YEARS*

Register of Deeds' Supplemental Pension Fund

	2017	2016	2015	2014
Proportion of the net pension liability (asset) (%)	0.40919%	0.42021%	0.40000%	0.39000%
Proportion of the net pension liability (asset) ($)	$ (76,502)	$ (97,379)	$ (90,657)	$ (83,261)
Covered payroll	$ 69,661	$ 67,069	$ 66,390	$ 66,534
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-109.82%	-145.19%	-136.55%	-125.14%
Plan fiduciary net position as a percentage of the total pension liability**	160.17%	197.29%	193.88%	190.50%

DAVIE COUNTY, NORTH CAROLINA

DAVIE COUNTY'S CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION
LAST EIGHT FISCAL YEARS

Register of Deeds' Supplemental Pension Fund

	2021	2020	2019	2018
Contractually required contribution	$ 4,489	$ 3,789	$ 3,469	$ 5,654
Contributions in relation to the contractually required contribution	4,489	3,789	3,469	5,654
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 52,405	$ 77,808	$ 76,278	$ 74,792
Contributions as a percentage of covered payroll	5.77%	4.87%	4.55%	7.56%

Pension schedules in the required supplementary information are intended to present information for ten years. Additional years' information will be displayed as it becomes available.

DAVIE COUNTY, NORTH CAROLINA

DAVIE COUNTY'S CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION
LAST EIGHT FISCAL YEARS

Register of Deeds' Supplemental Pension Fund

	2017	2016	2015	2014
Contractually required contribution	$ 3,694	$ 3,343	$ 3,363	$ 3,266
Contributions in relation to the contractually required contribution	3,694	3,343	3,363	3,266
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 72,528	$ 69,661	$ 67,069	$ 66,390
Contributions as a percentage of covered payroll	5.09%	4.80%	5.01%	4.92%

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Over/Under
Revenues:			
Ad Valorem Taxes:			
Taxes	$ 37,651,368	$ 38,069,946	$ 418,578
Penalties and interest	100,000	168,316	68,316
Total	37,751,368	38,238,262	486,894
Other Taxes:			
Local Option Sales Tax:			
Article 39 - one percent	1,984,395	4,108,219	2,123,824
Article 40 - one-half of one percent	1,534,698	3,041,882	1,507,184
Article 42 - one-half of one percent	2,069,071	2,416,570	347,499
Article 44 - one-half of one percent	1,126,758	2,081,711	954,953
Total	6,714,922	11,648,382	4,933,460
Occupancy Tax	125,000	120,434	(4,566)
Unrestricted Intergovernmental Revenues:			
Hold Harmless revenue	500,000	1,298,828	798,828
Beer and wine tax	-	141,515	141,515
Towns of Mocksville, Cooleemee, and fire department reimbursement	337,427	353,718	16,291
Total	837,427	1,794,061	956,634
Restricted Intergovernmental Revenues:			
Federal and state grants	11,250,546	5,640,308	(5,610,238)
Court facilities fees	360,300	210,470	(149,830)
Controlled substance tax	-	13,088	13,088
Crime prevention	10,895	10,895	-
Representative Payee Fund	-	143,733	143,733
Total	11,621,741	6,018,494	(5,603,247)
Sales and Services:			
Emergency medical service fees	2,406,609	2,208,589	(198,020)
Health fees	146,500	167,160	20,660
Other fees	49,885	51,251	1,366
Rents	50,600	106,970	56,370
Tax collection fees	28,500	16,756	(11,744)
Health - client and third-party fees	1,651,620	1,432,705	(218,915)
Total	4,333,714	3,983,431	(350,283)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Over/Under
Licenses and Permits:			
Building permits	302,916	298,178	(4,738)
Inspection and other related fees	225,000	243,807	18,807
Other permits and fees	51,350	47,414	(3,936)
Register of Deeds	458,500	580,816	122,316
Total	1,037,766	1,170,215	132,449
Investment Earnings	20,000	(13,372)	(33,372)
Miscellaneous Revenues:			
Library - gifts, fines and fees	41,470	39,775	(1,695)
Total	1,189,152	1,340,274	151,122
Total revenues	63,631,090	64,300,181	669,091
Expenditures:			
General Government:			
Governing Board:			
Salaries and employee benefits	97,864	97,363	
Other operating expenditures	312,484	219,678	
Total	410,348	317,041	93,307
Administration:			
Salaries and benefits	497,663	498,459	
Other operating expenditures	141,404	79,361	
Total	639,067	577,820	61,247
Human Resources:			
Operating expenditures	29,779	11,006	18,773
Elections:			
Salaries and employee benefits	177,847	176,254	
Other operating expenditures	126,515	126,365	
Capital outlay	29,248	29,242	
Total	333,610	331,861	1,749

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Over/Under
Finance:			
Salaries and employee benefits	554,922	546,224	
Other operating expenditures	75,240	74,070	
Capital outlay	556	556	
Total	630,718	620,850	9,868
Data Processing:			
Salaries and employee benefits	513,207	493,870	
Other operating expenditures	899,803	833,953	
Capital outlay	-	427	
Total	1,413,010	1,328,250	84,760
Taxes:			
Salaries and employee benefits	521,967	512,717	
Other operating expenditures	353,409	342,072	
Capital outlay	27,313	-	
Total	902,689	854,789	47,900
Revaluation:			
Salaries and employee benefits	208,624	203,203	
Other operating expenditures	33,129	30,485	
Total	241,753	233,688	8,065
Legal:			
Contracted services	396,190	293,323	
Other operating expenditures	3,550	326	
Total	399,740	293,649	106,091
Register of Deeds:			
Salaries and employee benefits	289,265	285,712	
Other operating expenditures	71,555	69,194	
Total	360,820	354,906	5,914
Public Buildings:			
Salaries and employee benefits	389,354	356,473	
Other operating expenditures	2,282,796	1,726,631	
Capital outlay	967,147	889,758	
Total	3,639,297	2,972,862	666,435

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Over/Under
Court Facilities:			
Operating expenditures	156,452	132,211	24,241
DAVIENET:			
Operating expenditures	16,000	12,338	
Capital outlay	15,000	11,816	
Total	31,000	24,154	6,846
Project Management:			
Salaries and employee benefits	39,818	36,713	
Other operating expenditures	9,000	2,252	
Total	48,818	38,965	9,853
Contributions to other agencies	193,420	193,420	-
Total general government	9,430,521	8,285,472	1,145,049
Public Safety:			
Sheriff:			
Salaries and employee benefits	5,023,517	4,790,622	
Other operating expenditures	1,796,637	1,493,154	
Capital outlay	492,250	549,318	
Total	7,312,404	6,833,094	479,310
Jail:			
Salaries and employee benefits	1,692,664	1,470,654	
Other operating expenditures	790,686	675,034	
Total	2,483,350	2,145,688	337,662
Detention - Opioid Response:			
Salaries and employee benefits	49,259	46,731	
Total	49,259	46,731	2,528
Davie Domestic Violence Service:			
Salaries and employee benefits	257,512	185,823	
Other operating expenditures	92,123	44,221	
Total	349,635	230,044	119,591

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Over/Under
Davie Domestic Violence United Way:			
Salaries and employee benefits	8,001	7,966	
Total	8,001	7,966	35
Displaced Homemakers:			
Salaries and employee benefits	18,745	12,541	
Total	18,745	12,541	6,204
Fire:			
Salaries and employee benefits	318,720	304,393	
Other operating expenditures	141,131	137,276	
Assistance to local fire departments	2,145,328	2,145,328	
Capital outlay	1,378	-	
Total	2,606,557	2,586,997	19,560
Inspections:			
Salaries and employee benefits	489,116	469,407	
Other operating expenditures	68,400	55,264	
Capital outlay	1,000	756	
Total	558,516	525,427	33,089
Medical Examiner:			
Salaries and employee benefits	1,870	1,752	
Professional services	38,435	36,314	
Total	40,305	38,066	2,239
Convalescent Care Unit:			
Salaries and employee benefits	236,871	151,139	
Other operating expenditures	31,266	28,993	
Total	268,137	180,132	88,005
Emergency Medical Service:			
Salaries and employee benefits	3,682,332	3,518,345	
Other operating expenditures	857,050	763,310	
Capital outlay	459,090	452,529	
Total	4,998,472	4,734,184	264,288

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Over/Under
Emergency Management:			
Other operating expenditures	136,044	136,044	
Total	136,044	136,044	-
Animal Protection:			
Salaries and employee benefits	387,761	321,439	
Operating expenditures	55,536	46,037	
Capital outlay	1,000	-	
Total	444,297	367,476	76,821
Communication:			
Salaries and employee benefits	984,669	900,564	
Other operating expenditures	139,082	114,709	
Total	1,123,751	1,015,273	108,478
Total public safety	20,397,473	18,859,663	1,537,810
Environmental Protection:			
Contributions to Other Agencies:			
Forestry service	65,200	60,971	4,229
Total environmental protection	65,200	60,971	4,229
Economic and Physical Development:			
Planning and Zoning:			
Salaries and employee benefits	260,158	259,445	
Other operating expenditures	67,426	31,040	
Total	327,584	290,485	37,099
Agricultural Extension:			
Salaries and employee benefits	2,330	-	
Operating expenditures	224,167	197,334	
Total	226,497	197,334	29,163
Contributions to other agencies	208,034	704,478	(496,444)
Total economic and physical development	762,115	1,192,297	(430,182)

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Over/Under
Health:			
Administration-Basic Programs:			
Salaries and employee benefits	141,162	106,266	
Other operating expenditures	361,916	122,873	
Total	503,078	229,139	273,939
Clinical Services:			
Other operating expenditures	17,600	9,118	
Total	17,600	9,118	8,482
Family Planning:			
Salaries and employee benefits	224,517	220,769	
Other operating expenditures	75,611	44,448	
Total	300,128	265,217	34,911
Adolescent Pregnancy Prevention:			
Other operating expenditures	25,025	15,271	
Total	25,025	15,271	9,754
Maternal and Child Health:			
Salaries and employee benefits	715,273	693,340	
Other operating expenditures	159,319	113,389	
Total	874,592	806,729	67,863
Women, Infants, and Children:			
Salaries and employee benefits	181,719	135,082	
Other operating expenditures	49,610	42,427	
Total	231,329	177,509	53,820
Environmental Health:			
Salaries and employee benefits	382,852	288,975	
Other operating expenditures	47,745	31,562	
Total	430,597	320,537	110,060

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Over/Under
Health - Other:			
Salaries and employee benefits	670,436	628,591	
Other operating expenditures	567,017	192,580	
Capital outlay	25,000	-	
Total	1,262,453	821,171	441,282
Total health	3,644,802	2,644,691	1,000,111
Social Services:			
Administration:			
Salaries and employee benefits	4,079,867	3,611,342	
Other operating expenditures	2,585,055	1,880,115	
Total	6,664,922	5,491,457	1,173,465
Foster Care Support:			
Salaries and employee benefits	21,150	8,569	
Other operating expenditures	56,878	3,110	
Total	78,028	11,679	66,349
Other Programs:			
Representative Payee Fund	-	131,639	
Total	-	131,639	(131,639)
Total social services	6,742,603	5,634,428	1,108,175
Veteran's Service Officer:			
Salaries and employee benefits	66,107	60,020	
Other operating expenditures	3,470	2,026	
Total	69,577	62,046	7,531
Senior Center:			
Salaries and employee benefits	431,189	342,046	
Other operating expenditures	513,040	398,987	
Capital outlay	17,225	16,135	
Total	961,454	757,168	204,286
Contributions to other agencies	183,000	54,000	129,000
Total human services	11,601,436	9,152,333	2,449,103

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Over/Under
Cultural and Recreational:			
Recreation:			
Operating expenditures	92,500	70,520	
Total	92,500	70,520	21,980
Recreation and Parks:			
Salaries and employee benefits	284,375	259,424	
Operating expenditures	609,541	366,609	
Capital outlay	79,989	108,860	
Total	973,905	734,893	239,012
Library:			
Salaries and employee benefits	535,046	454,087	
Other operating expenditures	222,931	175,997	
Capital outlay	5,207	593	
Total	763,184	630,677	132,507
Contribution to other agencies	211,320	207,504	3,816
Total cultural and recreational	2,040,909	1,643,594	397,315
Education:			
Public schools - current expense	11,840,402	11,840,402	
Capital outlay - one-half cent tax	2,189,385	2,164,218	
Capital outlay - State and local	1,514,313	486,096	
Community College	739,762	739,762	
Contributions to other agencies:			
JCPC	165,180	164,489	
Ignite Davie	35,000	35,000	
Total education	16,484,042	15,429,967	1,054,075
Debt Service:			
Principal retirement	6,025,705	6,124,430	(98,725)
Interest and fees	2,734,997	2,405,995	329,002
Total debt service	8,760,702	8,530,425	230,277

DAVIE COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Final Budget	Actual	Variance Over/Under
Contingency	50,000	-	50,000
Total expenditures	69,592,398	63,154,722	6,437,676
Revenues over (under) expenditures	(5,961,308)	1,145,459	7,106,767
Other Financing Sources (Uses):			
Operating transfers to other funds:			
Capital Projects Fund	(3,632,764)	(3,219,830)	412,934
Solid Waste Fund	(225,000)	(335,892)	(110,892)
Water and Sewer Fund	(37,000)	(37,000)	-
Total other financing sources (uses)	(3,894,764)	(3,592,722)	302,042
Proceeds from sale of capital assets	-	97,748	97,748
Installment debt proceeds	1,145,000	1,627,000	482,000
Total other financing sources (uses)	(2,749,764)	(1,867,974)	881,790
Revenues and other financing sources over (under) expenditures and other financing uses	(8,711,072)	(722,515)	7,988,557
Appropriated fund balance	8,711,072	-	(8,711,072)
Net change in fund balance	$ -	(722,515)	$ (722,515)
Fund Balance:			
Beginning of year - July 1		18,416,198	
Restatement		35,125	
Beginning of year, restated		18,451,323	
End of year - June 30		$ 17,728,808	

DAVIE COUNTY, NORTH CAROLINA

MAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2021

		Actual			
	Project Authorization	Prior Years	Current Year	Total to Date	Variance Over/Under
Revenues:					
Restricted intergovernmental:					
Scattered Site Housing 2010	$ 400,000	$ 401,000	$ -	$ 401,000	$ 1,000
Single Family Rehabilitation 2010	526,624	528,666	-	528,666	2,042
JP Green Milling Company CDBG grant	90,000	90,000	-	90,000	-
Ashley Furniture - CDBG	712,595	712,595	-	712,595	-
Ashley Furniture - Rural Center	1,230,100	1,230,100	-	1,230,100	-
Ashley Furniture - Golden Leaf	2,500,000	2,500,000	-	2,500,000	-
Ashley Furniture - One NC Fund	1,662,000	825,000	-	825,000	(837,000)
State Superfund Cleanup Grant - oil mitigation	1,519,159	1,299,871	17,278	1,317,149	(202,010)
2012 Urgent Repair grant	75,000	73,793	-	73,793	(1,207)
NC Commerce - CDBG	27,476	25,159	-	25,159	(2,317)
Gildan Project - Golden Leaf grant	1,000,000	1,000,000	-	1,000,000	-
NC Education Lottery	2,000,000	1,831,772	-	1,831,772	(168,228)
NC DOT - Roadways Adjacent to Schools	547,199	547,199	-	547,199	-
NC State Appropriations	250,000	250,000	-	250,000	-
Emergency Telephone System Fund	100,000	-	-	-	
NC Department of Information Technology grant	375,000	232,767	-	232,767	(142,233)
NC State Grant Funds	350,000	350,003	(3)	350,000	-
Parks and Recreation Trust Fund grant	365,000	239,075	125,925	365,000	-
Total restricted intergovernmental	13,730,153	12,137,000	143,200	12,280,200	(1,349,953)
Investment earnings:					
Recreation building	-	19,175	-	19,175	19,175
Urgent Repair program	-	131	-	131	131
Oil spill mitigation	-	6,639	-	6,639	6,639
Interest on Investment Bonds	-	26,990	1,691	28,681	28,681
Total investment earnings	-	52,935	1,691	54,626	54,626
Miscellaneous:					
Ashley Furniture lease proceeds	2,500,000	2,500,000	-	2,500,000	-
Gildan lease proceeds	1,000,000	1,001,546	-	1,001,546	1,546
Davie Economic Development (Dunlop)	25,000	25,000	-	25,000	-
Davie Economic Development (Ashley)	24,000	24,000	-	24,000	-
JP Green Milling Company grant	23,500	-	-	-	(23,500)
Sponsorship	50,025	55,025	-	55,025	5,000
Total miscellaneous	3,622,525	3,605,571	-	3,605,571	(16,954)
Total revenues	17,352,678	15,795,506	144,891	15,940,397	(1,312,281)

DAVIE COUNTY, NORTH CAROLINA

MAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2021

		Actual			
	Project Authorization	Prior Years	Current Year	Total to Date	Variance Over/Under
Expenditures:					
General Government:					
Commerce Fellows	27,476	25,159	-	25,159	2,317
Senior Center Portico	124,179	124,179	-	124,179	-
Admin Building Capital Project	968,412	680,605	108,774	789,379	179,033
Brock Capital Project	968,821	417,319	52,425	469,744	499,077
Davie County Community Park	8,244,162	6,871,174	399,796	7,270,970	973,192
HHS/Sheriff Leasehold Improvements	8,929,150	2,818,325	5,858,927	8,677,252	251,898
Hospital	755,848	644,524	210,125	854,649	(98,801)
Facility Needs Study	305,362	-	-	-	305,362
Election Equipment	607,701	607,701	-	607,701	-
Medical Examiner's Room	265,000	131,525	-	131,525	133,475
Detention Center	600,000	-	-	-	600,000
Total general government	21,796,111	12,320,511	6,630,047	18,950,558	2,245,553
Public safety:					
Viper VHF Comm Project	3,011,426	2,665,653	-	2,665,653	345,773
Computer Aided Dispatch Project	830,000	588,401	203,546	791,947	38,053
Detention Center	15,000	-	-	-	15,000
Courthouse Capital Project	946,273	549,949	91,380	641,329	304,944
EMS Station 2	1,038,528	975,211	-	975,211	63,317
Animal control building	476,626	476,626	-	476,626	-
Total public safety	6,317,853	5,255,840	294,926	5,550,766	767,087
Environmental protection:					
Oil spill mitigation	1,632,401	1,556,153	72,583	1,628,736	3,665
Economic and physical development:					
Ashley Furniture	8,666,200	7,822,988	-	7,822,988	843,212
JP Green Milling Company grant	113,500	113,500	-	113,500	-
Gildan Golden Leaf project	3,374,130	3,374,130	-	3,374,130	-
Dunlop Tyres	525,000	-	-	-	525,000
Total economic and physical development	12,678,830	11,310,618	-	11,310,618	1,368,212
Human services:					
Single Family Rehabilitation 2010	526,624	524,897	-	524,897	1,727
2012 Urgent Repair program	75,000	74,008	-	74,008	992
Scattered Site Housing 2010	400,000	400,000	-	400,000	-
Total human services	1,001,624	998,905	-	998,905	2,719
Cultural and recreational:					
Recreation buildings	150,000	31,413	-	31,413	118,587
Davie Little League	300,000	300,000	-	300,000	-
Davie County Community Park PARTF	847,560	721,093	-	721,093	126,467
Total cultural and recreational	1,297,560	1,052,506	-	1,052,506	245,054

DAVIE COUNTY, NORTH CAROLINA

MAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2021

		Actual			
	Project Authorization	Prior Years	Current Year	Total to Date	Variance Over/Under
Education:					
Early College DCCC - Davie Campus	161,252	161,252	-	161,252	-
Early College 2011	1,200,000	1,085,950	-	1,085,950	114,050
Davidson Community College - Davie Campus	825,000	-	-	-	825,000
Davie County High School	64,122,513	63,969,348	-	63,969,348	153,165
Central Davie renovation	613,800	613,800	-	613,800	-
Total education	66,922,565	65,830,350	-	65,830,350	1,092,215
Total expenditures	111,646,944	98,324,883	6,997,556	105,322,439	5,724,505
Revenues over (under) expenditures	(94,294,266)	(82,529,377)	(6,852,665)	(89,382,042)	4,912,224
Other Financing Sources (Uses):					
Operating transfers in (out):					
From General Fund	24,420,067	17,316,842	3,219,830	20,536,672	(3,883,395)
To General Fund	(9,180,497)	(8,725,362)	-	(8,725,362)	455,135
Proceeds from debt:					
Installment debt proceeds	10,311,789	12,518,789	-	12,518,789	2,207,000
Bond proceeds	59,500,000	59,500,000	-	59,500,000	-
Bond premium	7,242,907	7,270,247	-	7,270,247	27,340
USDA loan proceeds	2,000,000	2,000,000	-	2,000,000	-
Total other financing sources (uses)	94,294,266	89,880,516	3,219,830	93,100,346	(1,193,920)
Net change in fund balance	$ -	$ 7,351,139	(3,632,835)	$ 3,718,304	$ 3,718,304
Fund Balance:					
Beginning of year - July 1			7,299,178		
End of year - June 30			$ 3,666,343		

Schedule 10

DAVIE COUNTY, NORTH CAROLINA

CORONAVIRUS RELIEF FUND - MAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2021

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date	Variance Over/Under
Revenues:					
Restricted intergovernmental	$ 4,424,043	$ 1,334,003	$ 691,407	$ 2,025,410	$ (2,398,633)
Expenditures:					
Salaries & benefits	101,494	1,056,539	353,786	1,410,325	1,308,831
Other operating expense	4,312,299	33,800	273,118	306,918	(4,005,381)
Capital outlay	10,250	243,664	64,544	308,208	297,958
Total expenditures	4,424,043	1,334,003	691,448	2,025,451	(2,398,592)
Net change in fund balance	$ -	$ -	(41)	$ (41)	$ (41)
Fund Balance:					
Beginning of year - July 1			-		
End of year - June 30			$ (41)		

Schedule 11

DAVIE COUNTY, NORTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2021

	Special Revenue Funds		
	Emergency Telephone System Fund	Fire District Fund	Total Nonmajor Governmental Funds
Assets:			
Cash and cash equivalents	$ 918,474	$ 5,659	$ 924,133
Due from other governments	18,229	-	18,229
Total assets	$ 936,703	$ 5,659	$ 942,362
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable and accrued liabilities	$ 1,424	$ 5,660	$ 7,084
Fund Balances:			
Restricted:			
Stabilization by state statute	18,229	-	18,229
Restricted, all other	917,050	-	917,050
Unassigned	-	(1)	(1)
Total fund balances	935,279	(1)	935,278
Total liabilities and fund balances	$ 936,703	$ 5,659	$ 942,362

Schedule 12

DAVIE COUNTY, NORTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds		
	Emergency Telephone System Fund	Fire District Fund	Total Nonmajor Governmental Funds
Revenues:			
Ad valorem taxes	$ -	$ 471,110	$ 471,110
Restricted intergovernmental revenues	218,748	-	218,748
Interest on investments	203	-	203
Total revenues	218,951	471,110	690,061
Expenditures:			
Current:			
Public safety	211,051	471,111	682,162
Net change in fund balances	7,900	(1)	7,899
Fund Balances:			
Beginning of year - July 1	927,379	-	927,379
End of year - June 30	$ 935,279	$ (1)	$ 935,278

Schedule 13

DAVIE COUNTY, NORTH CAROLINA

EMERGENCY TELEPHONE SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Over/Under
Revenues:			
Restricted intergovernmental	$ 218,748	$ 218,748	$ -
Interest on investments	500	203	(297)
Total revenues	219,248	218,951	(297)
Expenditures:			
Phone & furniture	83,048	56,425	26,623
Software	163,418	127,702	35,716
Hardware	30,500	25,389	5,111
Training	2,800	1,535	1,265
Total expenditures	279,766	211,051	68,715
Revenues over (under) expenditures	(60,518)	7,900	68,418
Other Financing Sources (Uses):			
Appropriated fund balance	60,518	-	(60,518)
Net change in fund balance	$ -	7,900	$ 7,900
Fund Balance:			
Beginning of year - July 1		927,379	
End of year - June 30		$ 935,279	

DAVIE COUNTY, NORTH CAROLINA

EMERGENCY TELEPHONE SYSTEM UNSPENT BALANCE
PSAP RECONCILIATION
FOR THE YEAR ENDED JUNE 30, 2021

Amounts reported on the Emergency Telephone System Fund budget
to actual are different from the PSAP Revenue - Expenditure Report because:

Wireless 911 funds	
Ending fund balance, reported on budget-to-actual	$ 935,279
Cumulative prior period revenues and expenditures not reported in the fund (difference in beginning Fund Balance - Budget-to-Actual vs. PSAP report)	(445,327)
Ending balance, PSAP Revenue - Expenditure Report	$ 489,952

DAVIE COUNTY, NORTH CAROLINA

FIRE DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Over/Under
Revenues:			
Ad valorem taxes:			
Current year	$ 466,570	$ 471,110	$ 4,540
Tax interest	671	-	(671)
Total revenues	467,241	471,110	3,869
Expenditures:			
Public safety:			
Advance Rural Fire Protection District	467,241	471,111	(3,870)
Net change in fund balance	$ -	(1)	$ (1)
Fund Balance:			
Beginning of year - July 1		-	
End of year - June 30		$ (1)	

DAVIE COUNTY, NORTH CAROLINA

WATER AND SEWER FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Over/Under
Revenues:			
Operating Revenues:			
Charges for services:			
Water sales	$ 4,600,000	$ 4,763,068	$ 163,068
Sewer charges	400,000	868,643	468,643
East Davie sewer charges	995,000	1,162,510	167,510
Water and sewer taps	125,500	230,575	105,075
East Davie fees	2,500	-	(2,500)
Miscellaneous charges	120,000	101,521	(18,479)
Total	6,243,000	7,126,317	883,317
Non-Operating Revenues:			
State grant revenues	111,385	42,078	(69,307)
Miscellaneous revenues	-	202,885	202,885
Interest earnings	1,000	2,955	1,955
Total	112,385	247,918	135,533
Total revenues	6,355,385	7,374,235	1,018,850
Expenditures:			
Administration:			
Salaries and employee benefits		337,179	
Other operating expenditures		238,915	
Total	702,908	576,094	126,814
Water Operations:			
Salaries and employee benefits		508,238	
Utilities		23,278	
Maintenance		251,950	
Other operating expenditures		100,102	
Total	1,161,885	883,568	278,317
Water Treatment Plant:			
Salaries and employee benefits		667,576	
Utilities		194,029	
Maintenance		292,217	
Chemicals		203,777	
Supplies		13,685	
Other operating expenditures		219,223	
Total	1,907,183	1,590,507	316,676
Waste Treatment Plant:			
Salaries and employee benefits		87,350	
Utilities		73,412	
Maintenance		1,237,663	
Other operating expenditures		76,470	
Total	2,339,018	1,474,895	864,123

DAVIE COUNTY, NORTH CAROLINA

WATER AND SEWER FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Over/Under
Waste Treatment Plant - East Davie:			
Salaries and employee benefits		72,252	
Maintenance		70,191	
Other operating expenditures		900,596	
Total	1,355,621	1,077,727	277,894
Capital Outlay:			
Water lines	7,000	7,000	-
Fire hydrants	37,000	29,355	7,645
Equipment and furniture	145,000	142,961	2,039
Improvements	245,000	229,683	15,317
Total	434,000	408,999	25,001
Total expenditures	7,900,615	6,011,790	1,888,825
Revenues over (under) expenditures	(1,545,230)	1,362,445	2,907,675
Other Financing Sources (Uses):			
Transfers from other funds	37,000	37,000	-
Transfer to Water Capital project	(1,830,000)	(1,830,000)	-
Appropriated fund balance	3,338,230	-	(3,338,230)
Total other financing sources (uses)	1,545,230	(1,793,000)	(3,338,230)
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	(430,555)	$ (430,555)
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:			
Reconciling items:			
Capital outlay expenditures capitalized		226,388	
Construction in Progress written off in the current year		(252,706)	
Capital contribution capital project fund		50,000	
Change in deferred outflow of resources - OPEB		36,713	
Change in deferred outflow of resources - pensions deferrals		41,605	
Change in deferred inflows of resources - OPEB		(14,050)	
Change in net pension liability		(97,518)	
Change in deferred inflows of resources - pensions deferrals		(1,886)	
Change in compensated absences payable		(6,510)	
Change in other post-employment benefits		(87,819)	
Depreciation		(822,247)	
Transfer in (out) - Water and Sewer Capital Projects Fund		1,830,000	
Total reconciling items		901,970	
Change in net position		$ 471,415	

Schedule 16

DAVIE COUNTY, NORTH CAROLINA

WATER AND SEWER CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP)
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2021

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date	Variance Over/Under
Revenues:					
Restricted intergovernmental:					
Rural Center grant - Hospital Sewer project	$ 1,000,000	$ 1,000,000	$ -	$ 1,000,000	$ -
NC DEQ Regionalization grant	-	-	50,000	50,000	50,000
EDA Water projects	2,000,000	1,552,483	-	1,552,483	(447,517)
Local contribution	182,000	214,000	-	214,000	32,000
Miscellaneous revenues	103,000	103,000	-	103,000	-
Investment earnings	-	71,870	-	71,870	71,870
Total revenues	3,285,000	2,941,353	50,000	2,991,353	(293,647)
Expenditures:					
Water projects:					
Construction	20,656,150	17,335,755	726,301	18,062,056	2,594,094
Land	851,320	548,394	90,990	639,384	211,936
Administrative costs	4,260,400	2,878,450	1,063,627	3,942,077	318,323
Total	25,767,870	20,762,599	1,880,918	22,643,517	3,124,353
Hospital Sewer Project:					
Construction	2,198,550	2,017,181	-	2,017,181	181,369
Administrative costs	55,000	45,035	-	45,035	9,965
Total	2,253,550	2,062,216	-	2,062,216	191,334
Total expenditures	28,021,420	22,824,815	1,880,918	24,705,733	3,315,687
Revenues over (under) expenditures	(24,736,420)	(19,883,462)	(1,830,918)	(21,714,380)	3,022,040
Other Financing Sources (Uses):					
Long-term debt issued	16,402,098	12,993,944	2,441,640	15,435,584	(966,514)
Operating transfers - in (out):					
From General Fund	-	200,000	-	200,000	200,000
From Water and Sewer Fund	8,334,322	6,738,459	1,830,000	8,568,459	234,137
Total other financing sources (uses)	24,736,420	19,932,403	4,271,640	24,204,043	(532,377)
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ 48,941	$ 2,440,722	$ 2,489,663	$ 2,489,663

Schedule 17

DAVIE COUNTY, NORTH CAROLINA

NONMAJOR ENTERPRISE FUND - SOLID WASTE FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Over/Under
Revenues:			
Operating revenues:			
Charges for services:			
Recycling	$ 159,632	$ 194,753	$ (35,121)
Expenditures:			
Landfill operations:			
Purchased services	510,292	491,301	18,991
Other operating expenditures	39,340	24,340	15,000
Total expenditures	549,632	515,641	33,991
Revenues over (under) expenditures	(390,000)	(320,888)	(69,112)
Other Financing Sources (Uses):			
Operating transfers in:			
From General Fund	225,000	335,892	110,892
Appropriated fund balance	165,000	-	(165,000)
Total other financing sources (uses)	390,000	335,892	(54,108)
Revenues and other financing sources over (under) expenditures and other financing uses	$ -	15,004	$ 15,004
Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:			
Reconciling items:			
Decrease in accrued landfill post-closure liabilities		22,300	
Depreciation		(15,000)	
Total reconciling items		7,300	
Change in net position		$ 22,304	

Schedule 18

DAVIE COUNTY, NORTH CAROLINA

SELF-INSURANCE INTERNAL SERVICE FUND
STATEMENT OF NET POSITION
JUNE 30, 2021

Assets:	
Current assets:	
Accounts receivable, net	$ 948
Liabilities:	
Current liabilities:	
Due to other funds	1,456,708
Accounts payable and accrued liabilities	471,510
Total liabilities	1,928,218
Net Position:	
Unrestricted	$ (1,927,270)

DAVIE COUNTY, NORTH CAROLINA

SELF-INSURANCE INTERNAL SERVICE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - FINANCIAL PLAN AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Financial Plan	Actual	Variance Over/Under
Revenues:			
Operating revenues:			
Charges for services:			
Insurance premiums	$ 5,614,989	$ 3,928,409	$ (1,686,580)
Expenditures:			
Administration	1,464,989	1,352,689	112,300
Insurance claims paid	4,150,000	3,593,299	556,701
Total expenditures	5,614,989	4,945,988	669,001
Change in net position	$ -	(1,017,579)	$ (1,017,579)
Net Position:			
Beginning of year - July 1		(909,691)	
End of year - June 30		$ (1,927,270)	

DAVIE COUNTY, NORTH CAROLINA

SELF-INSURANCE INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

Cash Flows from Operating Activities:	
Cash received from interfund services provided	$ 3,931,050
Cash paid for goods and services	(4,883,261)
Net cash provided (used) by operating activities	(952,211)
Cash Flows from Non-Capital Financing Activities:	
Payments to/from other funds	952,211
Net increase (decrease) in cash and cash equivalents	-
Cash and Cash Equivalents:	
Beginning of year - July 1	-
End of year - June 30	$ -
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating income (loss)	$ (1,017,579)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase) decrease in accounts receivable	2,641
Increase (decrease) in accounts payable and accrued liabilities	62,727
Net cash provided (used) by operating activities	$ (952,211)

Schedule 21

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF AD VALOREM TAXES RECEIVABLE
JUNE 30, 2021

Fiscal Year	Uncollected Balance July 1, 2020	Additions	Collections and Credits	Uncollected Balance June 30, 2021
2020-2021	$ -	$ 38,334,287	$ 37,858,434	$ 475,853
2019-2020	538,995	-	314,977	224,018
2018-2019	197,557	-	66,703	130,854
2017-2018	106,991	-	33,709	73,282
2016-2017	75,781	-	20,991	54,790
2015-2016	53,820	-	11,957	41,863
2014-2015	35,799	-	8,702	27,097
2013-2014	37,872	-	4,745	33,127
2012-2013	42,746	-	2,588	40,158
2011-2012	39,993	-	1,567	38,426
2010-2011	38,906	-	38,906	-
Total	$ 1,168,460	$ 38,334,287	$ 38,363,279	1,139,468

Less: Allowance for uncollectible accounts	(549,138)
Ad valorem taxes receivable, net	$ 590,330
Reconciliation with Revenues:	
Ad valorem taxes - General Fund	$ 38,238,262
Reconciling items:	
Taxes written off	35,360
Penalties and interest collected	(168,316)
Future years collection	(84,236)
Miscellaneous	342,209
Total reconciling items	125,017
Total collections and credits	$ 38,363,279

Attachment: Davie County - 2021 Audit updated 12-16-21 (FY 2020-2021 Audit Presentation)

DAVIE COUNTY, NORTH CAROLINA

ANALYSIS OF CURRENT YEAR LEVY
COUNTY-WIDE LEVY
FOR THE YEAR ENDED JUNE 30, 2021

	County-Wide			Total Levy	
	Property Valuation	Rate	Total Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy:					
Property taxed at current year's rate	$ 4,776,788,946	$ 0.778	$ 37,166,754	$ 32,970,198	$ 4,196,556
Utilities	115,868,709	0.778	901,459	901,459	-
Penalties	-		30,858	30,858	-
Total	4,892,657,655		38,099,071	33,902,515	4,196,556
Discoveries:					
Current year taxes	11,218,348	0.778	82,791	82,791	-
Prior year taxes	20,805,811		165,636	165,636	-
Penalties	-		29,426	29,426	-
Total	32,024,159		277,853	277,853	-
Releases	(4,663,133)		(42,637)	(42,637)	-
Total property valuation	$ 4,920,018,681				
Net Levy			38,334,287	34,137,731	4,196,556
Uncollected taxes at June 30, 2021			475,853	475,853	-
Current Year's Taxes Collected			$ 37,858,434	$ 33,661,878	$ 4,196,556
Current Levy Collection Percentage			98.76%	98.61%	100.00%

Secondary Market Disclosures:

Assessed valuation:	100%
Assessment ratio real property	$ 3,693,546,729
Personal property	1,110,603,243
Public service companies	115,868,709
Total assessed valuation	$ 4,920,018,681
Tax rate per $100	$ 0.778
Levy (includes discoveries, releases, and abatements)	$ 38,334,287

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

Special Fire Protection District	163,408
Total	$ 38,497,695

Schedule 23

DAVIE COUNTY, NORTH CAROLINA

TEN LARGEST TAXPAYERS
FOR THE YEAR ENDED JUNE 30, 2021

Taxpayer	Type of Business	2021 Assessed Valuation	Percentage of Total Assessed Valuation
Ashley Furniture	Manufacturing	$ 112,212,630	2.58%
Gildan Yarns	Manufacturing	106,831,565	2.45%
Avgol	Manufacturing	87,202,191	2.00%
Ingersoll Rand	Manufacturing	65,637,423	1.51%
Duke Energy Corporation	Utility	60,486,497	1.39%
Brakebush Brothers	Manufacturing	59,859,972	1.38%
Energy United	Utility	26,184,016	0.60%
ML Bermuda Village, LLC	Skilled Nursing Facility	19,204,356	0.44%
Funder America Inc	Manufacturing	18,958,543	0.44%
Piedmont Natural Gas	Utility	11,334,491	0.26%
Total		$ 567,911,684	13.05%

DAVIE COUNTY
NORTH CAROLINA

COMPLIANCE LETTERS

FOR THE YEAR ENDED JUNE 30, 2021

DAVIE COUNTY, NORTH CAROLINA

COMPLIANCE LETTERS
FOR THE YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS

MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.
"A Professional Association of Certified Public Accountants and Management Consultants"

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

Independent Auditor's Report

To the Board of County Commissioners
Davie County
Mocksville, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Davie County, North Carolina, as of and for the year ended June 30, 2021, not presented here, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 1, 2021. The financial statements of Davie County Watershed Improvement Commission were not audited in accordance with *Government Auditing Standards,* and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable non-compliance associated with the Davie County Watershed Improvement Commission.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Davie 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 Davie County's internal control. Accordingly, we do not express an opinion on the effectiveness of Davie County's internal control.

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

730 13th Avenue Drive SE ♦ Hickory, NC 28602 ♦ 828-327-2727 ♦ Fax 828-328-2324
13 South Center Street ♦ Taylorsville, NC 28681 ♦ 828-632-9025 ♦ Fax 828-632-9085
800-948-0585 ♦ www.martinstarnes.com

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Davie 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, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P. A.
Hickory, North Carolina
December 1, 2021

MARTIN ♦ STARNES
& ASSOCIATES, CPAS, P.A.
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Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of County Commissioners
Davie County
Mocksville, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Davie County, North Carolina's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of Davie County's major federal programs for the year ended June 30, 2021. Davie County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Davie County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Davie County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

730 13th Avenue Drive SE ♦ Hickory, NC 28602 ♦ 828-327-2727 ♦ Fax 828-328-2324
13 South Center Street ♦ Taylorsville, NC 28681 ♦ 828-632-9025 ♦ Fax 828-632-9085
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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Davie County's compliance.

Opinion on Each Major Federal Program

In our opinion, Davie County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance 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 combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material non-compliance 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.

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

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

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Davie County, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Davie County's basic financial statements. We issued our report thereon dated December 1, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Davie County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
December 1, 2021

MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.
"A Professional Association of Certified Public Accountants and Management Consultants"

Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act

Independent Auditor's Report

Board of County Commissioners
Davie County
Mocksville, North Carolina

Report on Compliance for Each Major State Program

We have audited Davie County, North Carolina's compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of Davie County's major state programs for the year ended June 30, 2021. Davie County's major state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Davie County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; applicable sections of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Davie County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major State Program

In our opinion, Davie 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, 2021.

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Davie County, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Davie County's basic financial statements. We issued our report thereon dated December 1, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Davie County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
December 1, 2021

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Section I – Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance to GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(s) identified?	None reported
Non-compliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(s) identified?	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)?	No

Identification of major federal programs:

Federal Program	AL Number
Medicaid Cluster	93.778
Low-Income Home Energy Assistance	93.568

Dollar threshold used to distinguish between Type A and Type B Programs	$750,000
Auditee qualified as low-risk auditee?	Yes

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Section I – Summary of Auditor's Results (continued)

State Awards

Internal control over major state programs:

• Material weakness (es) identified?	No
• Significant deficiency(s) identified?	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?	No

Identification of major state programs:

Program Name
Medicaid Cluster
Juvenile Crime Prevention Council Program
Public School Building Capital Fund

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.

Section IV – State Award Findings and Questioned Costs

None reported.

DAVIE COUNTY, NORTH CAROLINA

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

Finding: 2020-001

Status: Resolved.

DAVIE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Pass-Through to Subrecipients
FEDERAL AWARDS					
U. S. Department of Agriculture					
Passed through the N. C. Department of Health and Human Services					
Division of Social Services:					
SNAP Cluster:					
Supplemental Nutrition Assistance Program Cluster					
Administration:					
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	205NC406S2514	$ 274,631	$ -	$ -
Total SNAP/Supplemental Nutrition Assistance Program Cluster			274,631	-	-
Division of Public Health:					
Administration:					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13A25403GA/GB/4V; 13A25404GA/GB/4V; 13A25405GA/GB/4V; 13A25409GA/GB/4V; 13A2570EJQ	149,574	-	-
Total U. S. Department of Agriculture			424,205	-	-
U. S. Department of Justice					
Passed-through N.C. Deptment of Public Safety					
Governor's Crime Commission:					
COVID-19 Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020JAG/PROJ014517	21,528	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	19JAG/PROJ013844	25,138	-	-
Total U.S. Department of Justice			46,666	-	-
U.S. Department of Treasury					
Passed-through N.C. State Board of Elections					
COVID-19 Coronavirus Relief Fund - 2020 CARES Supplemental Grant	21.019	03-25-30	22,600	-	-
Passed through the N.C. Department of Administration					
N.C. Council for Women & Youth Involvement					
COVID-19 Coronavirus Relief Fund	21.019	N/A	55,180	-	-
Passed through the Office of State Budget and Management					
N.C. Pandemic Recovery Office					
COVID-19 Coronavirus Relief Fund	21.019	02-30	444,668	-	-
Passed through the N. C. Department of Health and Human Services					
Division of Public Health					
COVID-19 Coronavirus Relief Funds	21.019	11754026HN; 11754026P5	66,901	-	-
Direct Program:					
Equitable Sharing Program	21.016	N/A	20,000	-	-
Total U.S. Department of Treasury			609,349	-	-
U.S. Election Assistance Commission					
Passed-through N.C. State Board of Elections					
COVID-19 2020 HAVA Election Security Grant - CARES Initial Grant	90.404	03-25-30	53,619	-	-
2020 HAVA Election Security Grant	90.404	NC20101001-030	51,740	-	-
Total U.S. Election Assistance Commission			105,359	-	-
U. S. Department of Health and Human Services					
Administration for Community Living					
Passed through the N.C. Department of Health and Human Services					
Division of Aging and Adult Services					
Passed-through Piedmont Triad Regional Council					
Aging Cluster:					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	PTRC - HCCBG	41,154	2,421	-
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	PTRC - HCCBG	23,824	-	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	PTRC - HCCBG	119,742	6,503	-
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	PTRC - HCCBG	59,328	-	-
Nutrition Services Incentive Program	93.053	PTRC - HCCBG	49,476	-	-
Total Aging Cluster			293,524	8,924	-

DAVIE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Pass-Through to Subrecipients
Social Services Block Grant	93.667	PTRC - HCCBG	5,712	163	-
National Family Caregiver Support, Title III, Part E	93.052	PTRC - HCCBG	18,046	1,203	-
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	PTRC - HCCBG	19,404	-	-
Total Administration on Aging			336,686	10,290	-
Administration for Children and Families					
Passed through the N. C. Department of Health and Human Services					
Division of Social Services:					
Administration:					
Child Support Enforcement	93.563	2001NCCES	274,374	191	-
Low-Income Home Energy Assistance	93.568	G20B1NCLIEA	205,525	-	-
COVID-19 Low-Income Home Energy Assistance	93.568	G20B1NCLIEA	71,952	-	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	56-6000295	22,537	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2001NCC1LP	11,966	2,991	-
Total Division of Social Services			586,354	3,182	-
Refugee and Entrant Assistance Cluster (Note 3)					
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2001NCRCMA	109	-	-
Total Refugee and Entrant Assistance Cluster (Note 3)			109	-	-
Mental Health, Intellectual Developmental Disabilities - Development Disabilities Services Cluster (Note 3):					
Social Services Block Grant	93.667	G2001NCSOSR	127,478	-	-
Total Mental Health, Intellectual Developmental Disabilities - Development Disabilities Services Cluster (Note 3)			127,478	-	-
Special Children Adoption Fund Cluster (Note 3):					
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G2001NCCWSS	14,928	-	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G2001NCFPCV	14,689	-	-
Total Special Children Adoption Fund Cluster (Note 3)			29,617	-	-
Foster Care, Adoption, and Guardianship Assistance Program Cluster (Note 3):					
Administration:					
Foster Care Title IV-E	93.658	2001NCFOST	215,873	12,110	-
Adoption Assistance	93.659	2001NCADPT	9,518	-	-
Direct Benefit Payments:					
Foster Care Title IV-E	93.658	20001NCFOST	125,735	32,034	-
Total Foster Care, Adoption, and Guardianship Assistance Program Cluster (Note 3)			351,126	44,144	-
Temporary Assistance for Needy Families:					
Division of Social Services:					
Administration:					
Temporary Assistance for Needs Families - Work First	93.558	2001NCTANF	203,746	-	-
Division of Public Health:					
Temporary Assistance for Needy Families	93.558	13A15151T2	2,894	-	-
Total Temporary Assistance for Needy Families			206,640	-	-
Division of Child Development:					
Subsidized Child Care Cluster (Note 3):					
Child Care and Development Fund Cluster:					
Division of Social Services:					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G2001NCCCDF	75,969	-	-
Total Subsidized Child Care/Child Care Development Fund Cluster (Note 3)			75,969	-	-
Total Administration for Children and Families			1,377,293	47,326	-

DAVIE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Pass-Through to Subrecipients
Centers for Medicare and Medicaid Services					
Passed through the N. C. Department of Health and Human Services					
Division of Medical Assistance:					
Medicaid Cluster:					
Administration:					
Medical Assistance Program	93.778	XIX-MAP21	976,349	3,930	-
Total Medicaid Cluster			976,349	3,930	-
Division of Social Services:					
Children's Health Insurance Program	93.767	CHIP21	44,399	1,268	-
Division of Health Resources and Services Adminstration:					
Direct Program:					
COVID-19 - Provider Relief Fund	93.498		49,909	-	-
Centers For Disease Control And Prevention					
Passed through the N. C. Department of Health and Human Services					
Division of Public Health:					
Public Health Emergency Preparedness	93.069	12642680EN; 12642680EQ	30,211	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1460272ANF; 14602720NF	50	-	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	1175852ADH; 1175852BDH	93,017	-	-
Immunization Cooperative Agreements	93.268	1331628BE2; 1331629B4Q; 1331639BP7; 1331631BEJ	119,081	-	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	1175870AWT; 175878AHH; 1175883AP5	226,125	-	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	12642680CP	31,915	-	-
Preventive Health and Health Services Block Grant	93.991	12615503PH; 13114536PH	40,333	-	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	1320310DD7	8,150	-	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	13114631NB	42	-	-
Total Center for Disease Control and Prevention			548,924	-	-
Health Resources and Service Administration					
Passed through the N.C. Department of Health and Human Services					
Division of Public Health:					
Maternal and Child Health Services Block Grant to the States	93.994	12715745AR; 12715351AR; 12715745AR; 13A15735AP; 13A15740AP	22,602	10,602	-
Total Health Resources and Service Administration			22,602	10,602	-
Office of Assistant Secretary for Health					
Passed through the N. C. Department of Health and Human Services					
Office of Assistant Secretary for Health					
Family Planning Services	93.217	13A1592CFP; 13A1592DFP;	34,727	-	-
Total U.S. Department of Health and Human Services			3,390,889	73,416	-
U.S. Department of Homeland Security					
Passed-through N.C. Department of Public Safety					
Federal Emergency Management Agency					
Emergency Management Performance Grants	97.042	EMA-2020-EP-00009	39,378	-	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 137603 / State 19	13,194	-	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 174520 / State 193	9,030	-	-
Homeland Security Grant Program	97.067	EMW-2019-SS-00057-1944	3,499	-	-
Total U.S. Department of Homeland Security			65,101	-	-

DAVIE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Pass-Through to Subrecipients
U.S. Environmental Protection Agency					
Passed through the North Carolina Department of Environmental Quality					
Clean Water State Revolving Fund Cluster					
Capitalization Grants for Clean Water State Revolving Funds	66.458	CS370795-01	581,789	-	-
Total Clean Water State Revolving Fund Cluster			581,789	-	-
Total U.S. Environmental Protection Agecy			581,789	-	-
Total Federal Assistance			$ 5,223,358	$ 73,416	$ -
STATE AWARDS					
N. C. Department of Health and Human Services					
Division of Social Services:					
Administration:					
State Child Welfare/CPS			-	72,315	-
COVID-19 - APS/CPS Care			-	40,303	-
Direct Benefit Payments:					
State Foster Home			-	41,811	-
F/C At Risk Maximization			-	41,720	-
SFHF Maximization			-	23,092	-
Total Division of Social Services			-	219,241	-
Division of Public Health:					
Other Receipts/State Supported Expenditures:					
Food and Lodging Fees			-	7,530	-
General Aid to Counties			-	80,948	-
Healthy Communities Activities			-	3,747	-
General Communicable Disease Control			-	927	-
Breast and Cervical Cancer Program			-	8,775	-
Child Health			-	1,167	-
HMHC-Family Planning			-	19,488	-
Maternal Health (HMHC)			-	32,329	-
Women's Health Service Fund			-	6,373	-
HIV/STD State			-	500	-
Sexually Transmitted Diseases			-	243	-
TB Control			-	2,082	-
School Nurse Funding Initiative			-	50,000	-
Total Division of Public Health			-	214,109	-
Division of Aging and Adult Services:					
Passed-through Piedmont Triad Regional Council					
Senior Center General Purpose		NC007(21)	-	10,515	-
Fan Heat Relief		NC007(21)	-	256	-
State Funds-ACCESS		NC007(21)	-	8,017	-
State Funds-HOME DELIVERED MEALS		NC007(21)	-	68,623	-
State Funds-IN HOME SUPPLY SERVICES		NC007(21)	-	56,615	-
State Funds-IN HOME		NC007(21)	-	638	-
Total Division of Aging and Adult Services			-	144,664	-
Division of SHIIP:					
Passed-through N.C. Department of Insurance:					
Centers for Medicare and Medicaid Services (CMS) Research,					
Demonstrations and Evaluations:					
Seniors' Health Insurance Information Program (SHIIP)		2001NCMISH-00	-	6,071	-
Total N.C. Department of Health and Human Services			-	584,085	-
N. C. Department of Natural and Cultural Resources					
State Library EZ Grant / LSTA Grant			-	16,562	-
State Aid to Libraries			-	91,885	-
PARTF Grant - Community Park			-	125,925	-
Total N.C. Department of Natural and Cultural Resources			-	234,372	-

DAVIE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2021

Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-Through Grantor's Number	Federal (Direct and Pass-Through) Expenditures	State Expenditures	Pass-Through to Subrecipients
N. C. Department of Public Safety					
Victims of Crime Grant		VOCA PROJ014099	-	87,147	-
Division of Juvenile Justice:					
Juvenile Crime Prevention Council Program		430-22508; 430-11420; 430-11878	-	141,059	-
Total N.C. Department of Public Safety			-	228,206	-
N. C. Department of Administration					
N. C. Council for Women:					
Domestic Violence Program			-	43,151	-
Marriage License Grant			-	13,561	-
Sexual Assault Program			-	25,717	-
Divorce Filing Fee			-	14,063	-
Division of Veterans Affairs:					
County Veterans Service Program			-	2,084	-
Total N. C. Department of Administration			-	98,576	-
N. C. Department of Environmental Quality					
Division of Environmental Health					
Electronics Management			-	3,762	-
Superfund Cleanup Trust			-	17,278	-
Division of Water Infrastucture					
Merger and Regionalization Feasibility Study (MRF)			-	42,078	-
Asset and Inventory Assessment Study (AIA)			-	50,000	-
Total N.C. Department of Environmental Quality			-	113,118	-
N. C. Department of Public Instruction					
Public School Building Capital Fund			-	686,096	-
Total State assistance			-	1,944,453	-
Total Federal and State assistance			$ 5,223,358	$ 2,017,869	$ -

Notes to the Schedule of Expenditures of Federal and State Financial Awards:

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards (SEFSA) includes the federal and State grant activity of Davie County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2021. The information in this SEFSA is presented in accordance with the requirements of *Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and the State Single Audit Implementation Act. Because the SEFSA presents only a selected portion of the operations of Davie County, it is not intended to, and does not present, the financial position, changes in net position or cash flows of Davie County.

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. Davie County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

3. 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: Subsidized Child Care, Mental Health, Intellectual Developmental Disabilities - Development Disabilities Services, Refugee and Entrant Assistance, Foster Care, Adoption and Guardianship Assistance Program, and Special Children Adoption Fund.

4. Indirect Cost Rate

Davie County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

5. Loans Outstanding

Davie County had the following loan balances outstanding a June 30, 2021 for a loan that the grantor/pass-through grantor has still imposed continuing compliance requirements. Loans outstanding at the beginning of the year and loans made during the year are included in the SEFSA. The balance of loans outstanding at June 30, 2021 consists of:

Program Title	CFDA #	Pass-through Grantor's number	Amount Outstanding
Clean Water State Revolving Fund	66.458	CS370795-01	$ 15,435,584

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: January 3, 2022

Department: Finance

Resource Person: Robin West

ISSUE/ACTION REQUESTED:
Davie County Public Schools Inter-Local Agreement

BACKGROUND/PURPOSE OF REQUEST: Inter-local Agreement for Davie County Public Schools

It has been recognized that it is in the best interests of the citizens of the County that an Inter-local Agreement be maintained with Davie County Schools. It assists in budget preparation in that both parties have an early indication of the amount that will be included for Schools Current Expense in the upcoming budget. The Inter-local Agreement between the County and Davie County Schools expires at the end of the 2021-22 fiscal year, and it is time to negotiate a renewal.

It has become evident the amount of teacher supplements needs to be increased to attract and retain the teachers for Davie County Schools. The attached agreement includes a one-time additional allocation of $515,000 for Davie County Schools in FY 22-23 in order to increase the amount of the supplements from 5.5% to 8%. For the duration of this agreement, we will maintain the same percentage (41.3%) in the Inter-local Agreement for the Current Expense Calculation.

For reference, the current, local teacher supplements in our area are as follows:

Davie County	5.5%
Yadkin County	5.5%
Iredell County	6.75%
Rowan County	$2,733 - $3,633, based on years of service
W-S / Forsyth	7.2 - 15.4%, plus an additional $2,000-$3,000
Lexington City Schools	8.5%
Davidson	6.125%

Most of these school systems are considering increases in teacher supplements, as well.

The term for the new Inter-local Agreement is based on a 5-year period; that way, the Inter-local Agreement can align with the 4-year revaluation cycle. Thereafter, it is suggested the Inter-local Agreement have a term of 4 years - to stay aligned with the tax revaluation schedule.

FISCAL IMPACT: Increase of $665,294 over FY 21-22 to be included in the FY 22-23 budget ($12,975,194 is FY 22-23 Current Expense amount). Growth in tax base created an increase of $150,294 plus one time addition of $515,000.

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
Interlocal Agreement FY2023-2027 BOE County

Interlocal Agreement FY2023-2027 BOE County with markups

NORTH CAROLINA
DAVIE COUNTY

INTERLOCAL AGREEMENT
FY 2022-2023- FY 2026-2027

THIS AGREEMENT, made this 4th day of January 2022, between THE COUNTY OF DAVIE, herein referred to as the "COUNTY"; and THE DAVIE COUNTY BOARD OF EDUCATION, herein referred to as the "BOARD OF EDUCATION."

RECITALS

The COUNTY and the BOARD OF EDUCATION agree that it is in the best interest of the students and citizens that certain funding levels be maintained to support public education in Davie County. To that end, the COUNTY and the BOARD OF EDUCATION agree as follows:

AGREEMENT

1. The County is an integral part of the structure of public education. The County is the tax-levying authority for the schools. Each year the County engages in a detailed budgetary process to estimate revenues and make appropriations for the forthcoming year. In the annual budget ordinance, the County must include its appropriations to Davie County Schools for current expenses and capital outlay sufficient to support a system of free public schools. In addition to its funding responsibilities, the County has statutory responsibility to approve certain Board of Education budget amendments, transfer the proceeds of fines, penalties and forfeitures, and issue bonds for school construction.

2. The Board of Education is a corporate body with powers and duties conferred and imposed by law respecting public schools. The most significant duties of the BOARD OF EDUCATION include:
   - providing leadership and direction through the formulation of goals and objectives, especially in defining and setting high academic standards for student success;
   - creating policies that establish standards, accountability and evaluation of essential operations of the school district;
   - taking steps necessary to help ensure legal compliance of board and school district functions;
   - performing judicial functions by conducting hearings as appropriate or required by law regarding decisions of school district personnel or the board;
   - hiring a superintendent, supporting the superintendent in his or her administration, and evaluating and responding to recommendations made by the superintendent, including recommendations pertaining to the educational program and facility needs;
   - considering the budget recommended by the superintendent, presenting the budget to the county commissioners, and adopting a budget after evaluating whether the county commissioners' appropriation is sufficient to support a system of free public schools; and
   - being an advocate for the school district, staff and especially for students, in all interactions with other governmental entities and the public.

3. The County reviews the Board of Education proposed budget as part of the County's regular budget process. The County's budget includes two appropriations, one to local current expense fund and one to the capital outlay fund. G.S. 159-13 (9) prohibits the County from reducing the Board of Education appropriations after it adopts the County budget ordinance unless the Board of Education consents to the reduction or economic conditions require a general reduction in County spending.

4. The County and Board of Education agree to the following funding plan:

   A. Continuing with the FY 2022-23 budget, (and each year thereafter until the expiration of the Term as set forth in paragraph number 5, below), the Board of Education local current expense appropriation will be 41.3% of the total local Ad Valorem Property tax collected. Fire tax, tax collected for servicing the debt associated with the new Davie County High School, and any new taxes collected specifically to service debt for projects approved through a referendum will be deducted from the total local Ad Valorem Property tax before calculating the 41.3%. The total tax collected will be determined by the most recent audit report (for example, FY 2022-23 will be calculated from the FY 2020-21 audit report). Should the ADM(Average Daily Membership reported to NCDPI) as of the second month of the school year increase or decrease by more than five percent (5%) from the previous year's second month ADM, then in that event, the parties shall agree to re-negotiate the above percent of Ad Valorem Property tax to be paid to the Board of Education.

   B. In the event that needs exceed funds available from state and federal sources, the Board of Education will present those needs to the County for consideration. The County may unilaterally add funds to the local current expense or capital outlay appropriation to the Board of Education at any time during this agreement.

   C. Continuing with the FY 2022-2023 budget, the County will allocate for the Board of Education funds for the debt service - principal and interest amounts equal to the County's borrowings for the Board of Education physical plant needs. This amount will be adjusted annually, in accordance with the retirement of principal and interest related to the debt service of school capital projects.

   D. To assist with the capital needs in section 4(C) until the debt service for Ellis Middle School is retired in 2025, $300,000 of Local Government Sales and Use Taxes normally allocated to the Board of Education will be retained by the County to retire any indebtedness incurred by the County for Public School Capital outlay. The final fiscal year for this $300,000 retention is FY 2024-2025. In addition, continuing until the debt service for the new Davie County High School is retired, the Board of Education will draw down $200,000 annually from the North Carolina Lottery Fund to apply to debt service.

   E. The remainder of the Local Government Sales and Use Taxes will be allocated to the Board of Education and distributed as Article 40 and 42 of the General Statues allows for Public School Capital Outlay purposes as defined in G.S. 115c- 426(f). In the event that capital needs exceed funds available from sales and use tax, the Board of Education will present those needs to the County for consideration from other funding sources. If in the future an additional ¼ cent sales tax is approved by voters for a specific purpose not related to education, ¼ sales taxes collected would not be part of this agreement.

F. For FY 2022-23 only, the County will allocate an additional $515,000 in order to increase supplements for certified staff.

5. Term:

The term of this Agreement shall be to and including the 30th day of June 2027, when this agreement will be reviewed during the budget and revaluation process. The COUNTY and the BOARD OF EDUCATION agree that their fiscal planning and budgetary processes require notices as early as possible and agree to cooperate and act in good faith.

6. Amendment or Modification:

This Agreement may be modified or amended at any time upon the mutual consent of the parties expressed in writing and signed by the parties.

IN WITNESS WHEREOF, the COUNTY and the BOARD OF EDUCATION have each caused this instrument to be signed in the corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

(SIGNATURES ARE ON THE FOLLOWING PAGE)

THE COUNTY OF DAVIE

By: ______________________________
Chair, Davie County Board of Commissioners

____
County Manager

ATTEST:

____
Stacy Moyer, Clerk

_
Approved as to form:

____
Ed Vogler, County Attorney

This instrument has been preaudited
in the manner required by the Local
Government Budget and Fiscal Control Act.

____

Robin M. West, Davie County CFO

THE BOARD OF EDUCATION

By: ______________________________
Chair, Davie County Board of Education

____
Superintendent

ATTEST:

____

____

NORTH CAROLINA
DAVIE COUNTY

INTERLOCAL AGREEMENT
~~2018-2022~~FY 2022-2023- FY 2026-2027

THIS AGREEMENT, made this 4th day of January ~~2018~~2022, between THE COUNTY OF DAVIE, herein referred to as the "COUNTY"; and THE DAVIE COUNTY BOARD OF EDUCATION, herein referred to as the "BOARD OF EDUCATION."

Formatted: Superscript

RECITALS

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   - providing leadership and direction through the formulation of goals and objectives, especially in defining and setting high academic standards for student success;
   - creating policies that establish standards, accountability and evaluation of essential operations of the school district;
   - taking steps necessary to help ensure legal compliance of board and school district functions;
   - performing judicial functions by conducting hearings as appropriate or required by law regarding decisions of school district personnel or the board;
   - hiring a superintendent, supporting the superintendent in his or her administration, and evaluating and responding to recommendations made by the superintendent, including recommendations pertaining to the educational program and facility needs;
   - considering the budget recommended by the superintendent, presenting the budget to the county commissioners, and adopting a budget after evaluating whether the county commissioners' appropriation is sufficient to support a system of free public schools; and
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interactions with other governmental entities and the public.

3. The County reviews the Board of Education proposed budget as part of the County's regular budget process. The County's budget includes two appropriations, one to local current expense fund and one to the capital outlay fund. G.S. 159-13 (9) prohibits the County from reducing the Board of Education appropriations after it adopts the County budget ordinance unless the Board of Education consents to the reduction or economic conditions require a general reduction in County spending.

4. The County and Board of Education agree to the following funding plan:

   A. Continuing with the ~~2019-20~~FY 2022-23 budget, (and each year thereafter until the expiration of the Term as set forth in paragraph number 5, below), the Board of Education local current expense appropriation will be 41.3% of the total local Ad Valorem Property tax collected. Fire tax, tax collected for servicing the debt associated with the new Davie County High School, and any new taxes collected specifically to service debt for projects approved through a referendum will be deducted from the total local Ad Valorem Property tax before calculating the 41.3%. The total tax collected will be determined by the most recent audit report (for example, FY 2022-23 will be calculated from the FY 2020-21 audit report). Should the ADM(Average Daily Membership reported to NCDPI) as of the second month of the school year increase or decrease by more than five percent (5%) from the previous year's second month ADM, then in that event, the parties shall agree to re-negotiate the above percent of Ad Valorem Property tax to be paid to the Board of Education.

   B. In the event that needs exceed funds available from state and federal sources, the Board of Education will present those needs to the County for consideration. The County may unilaterally add funds to the local current expense or capital outlay appropriation to the Board of Education at any time during this agreement.

   C. Continuing with the ~~2019-20~~FY 2022-2023 budget, the County will allocate for the Board of Education funds for the debt service - principal and interest amounts equal to the County's borrowings for the Board of Education physical plant needs. This amount will be adjusted annually, in accordance with the retirement of principal and interest related to the debt service of school capital projects.

   D. To assist with the capital needs in section 4(C) until the debt service for Ellis Middle School is retired in 2025, $300,000 of Local Government Sales and Use Taxes normally allocated to the Board of Education will be retained by the County to retire any indebtedness incurred by the County for Public School Capital outlay. The final fiscal year for this $300,000 retention is FY 2024-2025. In addition, ~~beginning July 1, 2017, and~~ continuing until the debt service for the new Davie County High School is retired, the Board of Education will draw down $200,000 annually from the North Carolina Lottery Fund to apply to debt service.

   E. The remainder of the Local Government Sales and Use Taxes will be allocated to the Board of Education and distributed as Article 40 and 42 of the General Statues allows for Public School Capital Outlay purposes as defined in G.S. 115c- 426(f). In the event that capital needs exceed funds available from sales and use tax, the Board of Education will present those needs to the County for consideration from other funding sources. If in the future an additional ¼ cent sales tax is approved by voters for a specific purpose not related to education, ¼ sales taxes collected would not be part of this agreement.

~~F.~~ For FY 2022-23 only, the County will allocate an additional $515,000 in order to increase supplements for certified staff. ~~The Board of Education shall continue to pay for the cost of 10/12 of a position for a School Resource Officer (SRO), while the County will continue to pay for the remaining cost of the 2/12 of this same position. The County shall also incur the full cost for remaining three current SRO's (including said capital costs). Should the Board of Education wish to add additional SRO's from the executed date of this interlocal agreement going forward, they shall pay ½ of the total costs, including pro-rate capital expenses.~~

5. Term:

The term of this Agreement shall be to and including the 30th day of June ~~2022~~2027, when this agreement will be reviewed during the budget and revaluation process. The COUNTY and the BOARD OF EDUCATION agree that their fiscal planning and budgetary processes require notices as early as possible and agree to cooperate and act in good faith.

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6. Amendment or Modification:

This Agreement may be modified or amended at any time upon the mutual consent of the parties expressed in writing and signed by the parties.

IN WITNESS WHEREOF, the COUNTY and the BOARD OF EDUCATION have each caused this instrument to be signed in the corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

(SIGNATURES ARE ON THE FOLLOWING PAGE)

THE COUNTY OF DAVIE

By: ___________________________________
Chair, Davie County Board of Commissioners

____
County Manager

ATTEST:

____
Stacy Moyer, Clerk

Approved as to form:

____
Ed Vogler, County Attorney

This instrument has been preaudited
in the manner required by the Local
Government Budget and Fiscal Control Act.

____
Robin M. West, Davie County CFO

THE BOARD OF EDUCATION

By: ___________________________________
Chair, Davie County Board of Education

____
Superintendent

ATTEST:

____
~~Elle King, Executive Assistant~~

____
~~Jill Wilson, Board of Education Attorney~~

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DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: January 3, 2022

Department: Planning and Development

Resource Person: Amy Flyte

ISSUE/ACTION REQUESTED:
Zoning Text Amendment: 2021-02 Solar Facilities Presentation

BACKGROUND/PURPOSE OF REQUEST:

Following adoption of the County’s solar moratorium ordinance extension, staff was tasked with reviewing the adequacy and deficiencies of the current zoning ordinance requirements for solar facilities. The purpose of this presentation is to update the Board on the progress and work the Planning Board and Staff have completed on updating the Zoning Ordinance and Comprehensive Plan for solar energy generating facilities.

Attached is a PowerPoint presentation that provides a summary of proposed ordinance amendments, as discussed by the Planning Board.

FISCAL IMPACT: <Insert Info Here>

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
22.01.03 - Solar proposed amend_BOC

Proposed Amendments for solar facilities

January 3, 2022

Process for Special Purpose zoning map amendments

- Extended process
- New steps in bold

1. Pre application meeting with Planning Staff
2. Community Meeting conducted by applicant
3. Planning Board meeting to receive public comment
4. **second Planning Board meeting for discussion and vote**
5. **Second community meeting arranged by applicant**
6. Request sent to Board of Commissioners for public hearing
7. **potential second Commissioners meeting for decision**

Summary of changes: site standards

- Minimum site: 25 acres, Maximum site: 100 acres
- Equipment setback of 250' from any property line.
- Three rows of plantings required, staggered and ranging in height of 6'-25'. Three varieties of trees must be used and must be at least 6' at time of planting and reaching 80% opacity within four growing seasons. The buffer shall be 35' in width.
- Buffers must be maintained and maintenance certified annually. Failure to maintain or replace dead/diseased plants will result in violation of Zoning Ordinance.
- No exterior lighting.
- Battery storage shall be 300' from any property line to a lot featuring a residence, otherwise the 250' setback remains.

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Summary of changes: approval process

- Approval from NC Utilities Commission and Certificate of Public Convenience and Necessity (CPCN) shall be provided with application for rezoning.
- Owner provides documentation of compliance every two years.
- The property owner shall inform the county of any changes made to the lease agreement within 45 days.
- Material specification for the panels shall be provided.
- Battery storage shall note if containing PFAS or not. If using PFAS in the batteries then a containment plan and separate decommissioning plan shall be provided.
- Board members shall visit the property requesting a rezoning.

Summary of changes: site standards

- A Phase 1 Environmental Assessment & Environmental Impact Analysis are required as part of rezoning application.
- An erosion & sedimentation control plan shall be submitted.
- Removal of any credits for salvage value.
- Decommissioning costs are linked to the megawatt size of the facility at a cost of the greater amount of either $100,000 per MW or 150% of cost estimate. Cost estimates shall be reviewed and approved by an engineer of the County's selection. The plan and cost analysis is reviewed every 5 years.
- Visual simulations shall be provided showing the site from property lines and roadways as determined necessary by the county.
- An emergency access plan shall be approved by County EMS and Fire marshal. Further, the facility operator shall provide any special equipment to the county for responding to emergencies. The county may require the operator to provide annual materials, education and training.

Decommissioning

- Decommissioning costs are linked to the megawatt size of the facility at a cost of the greater amount of either $100,000 per MW or 150% of cost estimate. Cost estimates shall be reviewed and approved by an engineer of the County's selection. The plan and cost analysis is reviewed every 5 years.

Comprehensive Plan proposed language

Added language to Page 42:

UTILITY SCALE SOLAR

Utility scale solar facilities should be located in areas that do not remove viable agricultural properties from production. Solar facilities should be located in areas near existing industrial development and should not be clustered within a specific area or township. The county discourages grouping properties under separate ownership for the use of solar. Further, such facilities should not be located in environmentally sensitive areas and should avoid the use of steep slopes.

Davie County

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DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

<u>Agenda Item Details:</u>

Date of Meeting: January 3, 2022

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Public Hearing - Recreation and Parks Ordinances Update

BACKGROUND/PURPOSE OF REQUEST: Public Hearing - Recreation and Parks Ordinances Update - Davie County Recreation and Parks (DCRP) proposes amendments to the following DCRP code of ordinances: 95.053-Commercial enterprise, 95.061-Facilities; building; structures; etc., and 95.065-Parking and traffic

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
PROPOSED 01.03.2021 - DCRP Ordinances-(BOC Amended 6.7.2021)

PROPOSED 01.03.2021 - DCRP Ordinances-(BOC Amended 6.7.2021) HIGHLIGHTED

Public Hearing rules

CHAPTER 95:
RECREATION AND PARKS CODE OF ORDINANCES

(Adopted by Davie County Board of Commissioners: October 3, 2016)
(Amended by Davie County Board of Commissioners: January 6, 2020)
(Amended by Davie County Board of Commissioners: June 7, 2021)

State law references: Boating and water safety, G.S. ch. 75A; conservation of marine and estuarine and wildlife resources, G.S. 113-127 et seq.; state parks and recreation council, G.S. 143B-311 et seq.; county parks and recreation, G.S. 153A-444 et seq.; cities and towns, G.S. 160A-18 et seq.

General Provisions

Recreation and Parks Advisory Board

Operation, Use, Rules and Regulations of Recreation and Park Facilities

95.050	Territorial Scope
95.051	Fees for use of recreation programs and facilities
95.052	Permits
95.053	Commercial enterprise
95.054	Advertising and Signs
95.055	Meetings and exhibitions
95.056	Preservation of park and plant life
95.057	Water; water pollution
95.058	Swimming; wading; boating
95.059	Hunting; fishing; wildlife; animals at large
95.060	Camping
95.061	Facilities; building; structures; etc.
95.062	Aviation
95.063	Disposal of refuse, garbage, etc.
95.064	Hours of operation
95.065	Parking and traffic
95.066	Vehicles
95.067	Noise
95.068	Gambling
95.069	Alcohol; drugs
95.070	Fireworks; fires; firearms
95.071	Personal conduct
95.072	Minors
95.073	Reserved

Prohibition of sex offenders

95.085	Scope
95.086	Severability
95.087	Prohibition
95.088	Limited exceptions
95.089	Signage
95.090	Enforcement
95.091	Penalty

Greenway Committee

95.100	Reserved for future codification

GENERAL PROVISIONS

95.001 Title.

This chapter and articles herein shall be known and may be cited as the "Davie County Recreation and Parks Ordinances."

95.002 Purpose.

The board of commissioners of the county recognizes that adequate recreational programs, facilities and parks are necessary to promote the happiness, safety and quality of life for residents of the county and that making available recreational opportunities for citizens of all ages is a subject of general interest and concern.

95.003 Construction of chapter.

In the interpretation of this and all succeeding recreation and parks ordinances, the provisions shall be construed as follows:

(1) Any term in the singular shall include the plural.
(2) Any term in the masculine shall include the feminine and neuter.
(3) Any requirement or prohibitions of any act shall respectively extend to include the causing or procuring, directly or indirectly, of such act.
(4) No provision hereof shall make unlawful any act necessarily performed by any officer or employee of the county recreation and parks department (the "department") or any other employee or agent of the county or the State of North Carolina (the "state") in the line of duty or work, or by any person, his agent or employees, in the proper and necessary execution of the terms of any agreement with the Department, the county or the state.
(5) Any act otherwise prohibited by this recreation and parks chapter or any local ordinance shall be permitted if performed within the confines of a properly issued written permit to do so, as set forth herein.
(6) This chapter is in addition to and supplements the State Vehicle and Traffic Laws, which are incorporated herein and made a part hereof, including without limitation, the requirement that all persons operating any motor vehicle as defined by state law must have a valid operator's license to operate such vehicle within any county parks.

95.004 Definitions

In the interpretation of this and succeeding recreation and parks ordinance articles, the following terms unless otherwise defined therein, shall mean the following:

County means Davie County.

Department means the Davie County Recreation and Parks Department.

Employee means a person who is employed by the County of Davie, or who contracts with the county or a third person to perform services for the county, or who otherwise performs services for the county with or without compensation.

Enforcement means the act or process of regulating or enforcing the ordinance.

Grounds are an unenclosed area owned, leased, or occupied by the county.

Foot path or trail means any path or trail maintained for pedestrians or non-motorized cyclists.

Park or *parks* shall be deemed to include all property and premises owned, leased or used by the county for public recreation and park purposes or functions.

Official Meeting means a meeting that is required to be open to the public by the Open Meetings Law, Article 33C of Chapter 143 of the North Carolina General Statutes.

Parks system means any tract of land or body of water comprising part of the county's parks, playgrounds, natural areas, recreation areas, trails and greenways, and streams or other bodies of water.

Pedestrian means a person on foot.

Permit means any written license issued by or under authority of the department, permitting the performance of a specified act or acts on park property.

Person means any natural person, corporation, company, association, joint stock association, joint venture, firm or partnership.
Program means any activity, camp, class, event facilitated or directed by department staff or independent contracted instructor for the purposes of providing a recreational service to the community.
Recreation Facility or Building means any publicly owned, leased as lessor, or the area leased as lessee, operated or maintained property that is designated or used as a recreation facility by the county and including any adjacent public parking area as well as the driveway, entrance way or pedestrian walkway used by the public to access the recreation facility.
Registered Sex Offender means any individual who is required to register or is registered with the North Carolina Sex Offender and Public Protection Registry (established under Article 27A of Chapter 14 of the North Carolina General Statutes) or, the Dru Sjodin National Sex Offender Public Registry (maintained by the United States Department of Justice), or any other official state or federal registered sex offender listing maintained by either the United States Department of Justice or any of the several states. For purposes of determining if an individual is registered or is required to register with any one of the official registries, law enforcement officers may rely upon the official website of any state or federal registry of sex offenders and the descriptions published and available from such registry.

95.005 Reserved for any future codification.

RECREATION AND PARKS ADVISORY BOARD

95.025 Creation; membership.
There is hereby created a Recreation and Parks Advisory Board herein referred to as “Advisory Board” composed of not less than seven (7) and not more than eleven (11) residents of the county, to be known as the recreation and parks advisory board.

95.026 Appointment of members.
The recreation and parks director will make recommendations to the county manager as to the reappointment of member(s). Each member of the recreation and parks advisory board shall be appointed by the board of commissioners.

95.027 Removal of members.
Each member of the advisory board serves as a volunteer citizen to assist in advising the department in carrying out the department’s mission, vision and values. In the event that a board member is convicted of a felony or any act involving moral turpitude, takes an action deemed to be detrimental to the interest of the County, or misses more than three (3) consecutive meetings in a term-year; the recreation and parks director has a duty to recommend to the board of commissioners the removal of that board member. Prior to any removal, the board member in question, may make a written request for a hearing to the recreation and parks director or the County Manager. Said request shall be given no more than seven (7) days upon receiving the recommendation of removal from the recreation and parks advisory board.

95.028 Ex officio member.
Up to two (2) members of the board of commissioners may be designated by the full board of commissioners to serve as ex-officio members of the advisory board in addition to the seven (7) and not more than eleven (11) voting members. The ex officio member will not have a vote on items coming before the advisory board.

95.029 Terms of members.
Each member of the advisory board shall be appointed for a three-year term and may serve no more than two (2) consecutive terms. Appointments shall be arranged so that approximately one-third of the terms will expire each year, except for the representative from the board of commissioners, who shall serve on the recreation and parks board concurrent with his or her term of office on the board. All terms shall expire on December 31 of the appropriate term of appointment.

95.030 Meetings; quorum.

Meetings of the advisory board shall be held on a monthly basis, unless determined otherwise by the advisory board, or the recreation and parks director. The chairman of the board or, in his absence, the vice-chairman, may call a special meeting of the board at any time by giving each member forty-eight (48) hour notice. Special meetings will be scheduled upon request by a majority of board members. A quorum of the board shall be in attendance before action of an official nature can be taken. A quorum will consist of at least one half of the appointed members to date. In the event that there is not a quorum for general or special meetings; members of the advisory board may email item(s) that require a vote after instructions are given by the recreation and parks director to respond. Parliamentary procedures are adhered to as reflected in the latest edition of Roberts Rules of Order and shall prevail at official meetings of the recreation and parks advisory board unless otherwise specified by the by-laws.

95.031 Attendance of members.

(1) An appointed member of the advisory board who misses more than three (3) consecutive regular meetings loses his status as a member of the board until reappointed or replaced by the board of commissioners. Absences due to sickness, death or other emergencies of like nature shall be regarded as approved absences and shall not affect the member's status on the board, except that in the event of a long illness or other such cause for prolonged absence the member may be replaced.

(2) Appointed members of the advisory board shall be required to attend a minimum of two (2) official recreation and park programs or special events per fiscal year (July-June).

(3) Appointed members of the advisory board shall be required to volunteer for a minimum of one (1) recreation and park sponsored special event and one (1) recreation and park sponsored program or athletic program.

95.032 Compensation of members.

Members of the advisory board shall serve without monetary compensation. Members may be reimbursed for travel and subsistence relating to professional recreation meetings conferences and workshops, upon prior approval by the recreation and parks director, with such reimbursement being made in compliance with the general policies of the county.

95.033 Officers generally.

There shall be a chairman and vice-chairman of the advisory board. An annual election of the chairman and vice-chairman shall be held by the board members, and shall occur at the regular monthly meeting in December. Officers shall serve for one (1) year from election with eligibility for reelection. New officers shall take office at the subsequent regular meeting in January. If an officer's appointment to the board is removed, a replacement to this office shall be elected by the board from its membership, at the meeting following the removal.

95.034 Duties of officers.

(1) The chairman of the advisory board shall preside at all meetings and sign all documents relative to actions taken by the board. The chairman shall appoint all subcommittees including a nominating committee composed of three (3) board members. A nominating committee shall be appointed at or before the October meeting and shall report at the November meeting of the committee.

(2) When the chairman is absent, the vice-chairman shall perform the duties of the chairman. When both the chairman and vice-chairman are absent, a temporary chairman shall be selected by those members who are present.

(3) The director of recreation and parks shall serve as secretary to the board. He may delegate all or part of these duties to another department employee with the approval of the board, but shall hold the office of secretary and shall be held responsible for the satisfactory accomplishment of the secretarial duties. The secretary shall send correspondence via email or postal mail to all members, copies of official reports and the official minutes of all regular and special meetings, prior to the next scheduled meeting.

95.035 Committees.

(1) The executive committee of the advisory board shall consist of the chairman, vice-chairman, secretary (director of parks and recreation).

(2) The board chairman is authorized to appoint such committees as, in the opinion of the board, are needed. Standing committees of the board shall be:

(a) Program activities and events.

(b) Property areas and structures.

(c) Budget and Grants

(d) Policies and Procedures

(e) Recruitment and Retention

(f) Resource and Development

(3) The chairman of the board may appoint such temporary and project committees as needed.

95.036 Bylaws.

Operational policies and procedures may be incorporated into a set of bylaws as developed and approved by the advisory board in line with this article and the policies of the county.

95.037 Powers and duties.

(1) The advisory board shall serve as the advisory body for the department of recreation and parks, and the county. The board shall suggest policies to the director of recreation and parks department who will consult with the county manager and the board of commissioners, within its powers and responsibilities as stated in this article. The board shall serve in an advisory capacity only as a liaison between the department, the manager, the board of commissioners and residents of the county. The board shall consult with and advise the director of the department, in matters affecting recreation and park policies, program, resources, finances, and the acquisition and disposal of lands and properties related to the total county recreation and park program, and to its long-range, projected program for recreation and parks.

(2) The advisory board shall assume duties for recreation and parks purposes as follows. The board shall:

(a) Make recommendations for the establishment of a system of supervised recreation and parks for the county.

(b) Make recommendations to set apart, for use as parks, playgrounds, recreation centers, water areas or other recreation areas and structures, any lands or buildings owned by or leased to the county for approval by the county's authorized body, and may suggest improvements of such lands and for the construction and for the equipping and staffing of such buildings and structures as may be necessary to the recreation and park program within those funds allocated to the department.

(c) Advise in the acquisition of lands and structures through gifts, purchase, lease or loan, or by condemnation by the county as provided by NCG.S. Ch. 40A, Eminent Domain, and as approved by the board of commissioners.

(d) Advise in the acceptance by the county of any grant, gift, bequest or donation or any personal or real property offered or made available for recreation purposes and which is judged to be of present or possible future use for recreation. Any gift, bequest of money or other property or any grant or devise of real or personal property so acquired shall be held by the county, used and finally disposed of in accordance with the terms under which such grant, gift or devise is made and accepted.

(e) Advise in the construction, equipping, operation and maintenance of parks, playgrounds, recreation centers and all buildings and structures necessary or useful to department function, and advise in regard to other recreation facilities which are owned or controlled by the county or leased or loaned to the county.

95.038 Reserved for any future codification.

OPERATION, USE, RULES AND REGULATIONS OF RECREATION AND PARK FACILITIES

95.050 Territorial scope.

All county recreation and parks rules and regulations shall be effective within the county parks system, facilities and other recreational areas in the county parks and shall regulate and enforce the use thereof by all persons.

95.051 Fees for use of recreation programs and facilities.

Subject to the provisions of this chapter, fees for the use of the county's recreation programs and facilities, except for the first fee schedule shall be made in accordance with a resident user fee policy recommended by the recreation and parks and recreation advisory board and approved by the board of commissioners.
Editor's note: DCRP Fee Schedule

95.052 Permits.

A permit shall authorize the holder to special uses of recreation and park facilities as set forth in the terms and conditions of the permit. The permit holder shall be held responsible for the terms and conditions of the permit as well as the standard recreation and parks department rules, regulations and policies.
The recreation and parks department reserve the right to revoke a permit if the terms and conditions of the permit or recreation and parks department's rules, regulations and policies are violated. The recreation and parks director, law enforcement, or their representatives have the authority to revoke the permit. The permit holder will forfeit any fees paid for the permit, if revoked, and will be responsible for any damages incurred. The permit holder may request a hearing with the recreation and parks director for any forfeiture of permit fees, deposits or billed property damages. The permit holder must request a hearing in writing or by email instrument to the recreation and parks director, no more than fourteen (14) days upon notification of fee forfeiture or billed damages. Such hearing shall be held within twenty-one (21) days by the recreation and parks director and the advisory board chairman or vice-chairman (in the absence of chairman) which the decision shall be final.
Editor's note: DCRP Fee Schedule

95.053 Commercial enterprise.

(1) *Commercial operations.* No person shall, in any park or recreation facility, without a permit, sell or offer for sale, hire, lease or let out, any object or merchandise, property, privilege, service or any other thing, or engage in any business or erect any building, booth, tent, stall, or any other structure whatsoever. No person to whom property of any park has been entrusted for personal use shall hire, lease, let out, and sell, the same to any other person.

(2) No person shall solicit contributions for any purpose whether public or private, except charitable solicitations specifically approved by the director of recreation and parks or designee.

(3) *Commercial Photographs; Advertising*. No person shall, without a permit, take photographs or moving picture[s] within the limits of any park for the purpose of selling the negatives thereof or the prints therefrom. No person shall, without prior written consent from the Recreation and Parks Director or his/her designee, use the official Davie County Recreation and Parks official "logo" for the purposes of commercial/business advertisement.

  (a) To maintain consistency within the recreation and parks department branding and marketing guidelines, the following courtesy request is applied: Any person(s) using appropriate photographs or moving picture[s] within the limits of any park for the purpose of personal or commercial business advertisement, should make reasonable efforts to include, in written form, the official department name, "Davie County Recreation and Parks" or official park name within any media, social media, or written advertisement created, or disseminated.

(b) *Commercial Advertising*.

(c) *Commercial vehicles*. No person shall operate a bus, taxicab, all terrain or other commercial vehicle designed or used for the transportation of passengers or property within any park without a permit, unless designated as part of a recreation and park sponsored program. However, commercial vehicles are allowed to enter a park for the sole purpose of picking up or delivering a patron to the park.

95.054 Advertising and Signs.

No sign, banner, notice, advertisement of any nature or type shall be erected, posted or attached to or onto an building, amenity, sign, tree or place within any recreation or park facility without permission in writing from the department; nor shall any musical instrument, radio, talking machine, or drum be operated or any noise be made for the purpose of attracting attention to any exhibition of any kind.

95.055 Meetings and exhibitions.

No person shall in any county park, grounds or facility erect any structure, stand or platform, hold any meetings, or exhibition, perform any ceremony, make any speech, or address except by permit.

95.056 Preservation of park and plant life.

No person shall remove, destroy, cut down, scar, paint, mutilate, injure, take or gather in any manner any tree, flower, fern, shrub, rock or other plant or mineral in any park, or make any excavation by tool, equipment, blasting or other means or agency. Furthermore, no person shall play golf or practice archery on park property unless part of a park-sponsored program.

95.057 Water; water pollution.

No person shall throw, discharge, or otherwise place or cause to be placed in the waters of any fountains, pond, lake, stream or other body of water in or adjacent to any park or any tributary, stream, storm sewer, or drain flowing into such water, any substance, matter or thing, liquid or solid, which will or may result in the polluting of the waters.

95.058 Swimming; wading; boating.

Swimming, wading and boating in the county lakes or other water bodies are prohibited except in designated or preapproved areas and permitted only by the recreation and parks director.

(1) No person in a park shall allow themselves to be so covered with a bathing suit as to indecently expose his/her person. All bathing suits shall conform to commonly accepted standards.

95.059 Hunting; fishing; wildlife; domestic animals at large.

It shall be unlawful for any person in the county park system to:

(1) *Hunting*. Hunt, trap, shoot, kill, wound, molest, capture, chase, willfully frighten or attempt to harm any wildlife or wildlife habitat within the park, except as undertaken by authorized park personnel in their exercise of a bona fide wildlife management practice.

(2) *Fishing; wildlife*. No person shall:
- (a) Disobey posted notice prohibiting feeding mammals, birds, reptiles, amphibians or fish.
- (b) Place, dump, abandon, or leave any fish, mammal, reptile or bird, either wild or domestic, on park property.
- (c) Fish without a state fishing license; except as provided for in the state fishing regulations.
- (d) Violate state regulations of seasons, hours, and fishing/baiting methods or as otherwise designated in park regulations.
- (e) Catch and keep bass. All bass fishing is catch and release only.

(3) *Domestic animals*: No person shall:
- (a) Cause or permit any animal, under a person's custody or his control, to enter the park, except a dog restrained by a leash not exceeding eight (8) feet in length; except when entering a designated off-leash dog park, or except when such animal is part of a department sponsored program. Further, the person having custody of the dog or animal on park premises or in a designated off-leash dog park, or department sponsored program shall be responsible for the timely removal of any animal solid waste.
- (b) Individuals with documented disabilities shall be allowed to enter county parks with a service animal as defined by the American's with Disability Act so long as such animal is properly leashed and under the direct control of the individual.
- (c) No individual should possess, on a leash, or otherwise any pet and/or pets which they are unable to supervise and appropriately care for while on park premises.

(d) Cause or permit any exotic animal(s), under a person's custody or his control, to enter the park as described in chapter 90.16 in the Davie County code of ordinances.
(e) Bring, use, ride, or drive a horse, mule, cow, or any other animal in any part of the parks, except for commercially licensed horse-drawn carriages, which will be treated as a commercial vehicle for the purpose of this section, or unless the animal is part of a park-sponsored program.

95.060 Camping; picnic areas.

It shall be unlawful to:

(1) Camp (tent camp or otherwise) or park a car, trailer, or camper for the purpose of camping or overnight stay anywhere in any park/recreation facility except in areas specifically designated for camping during authorized times for camping, or part of a park sponsored program.
(2) Bring any cooking devices into the park except in designated areas ~~or~~ and as permitted by the department policies.
(3) Hold a picnic in the park except in areas specifically designated as picnic sites.
(4) Bring gas powered generators except by written department permit, or part of a department sponsored program or event. Furthermore, “quiet” gas powered generators shall only be used unless specifically directed otherwise by the department.

95.061 Facilities; building; structures; property; etc.

No person shall:

(1) Willfully mark, deface, disfigure, injure, tamper with, or displace or remove, any amphitheaters, athletic courtyards, athletic fields, aquatic structures, benches, boardwalks, bollards, bridges, buildings, civic greens, fencing, fireplaces, paving or paving materials, playgrounds, racks, railings, shade structures, shelters, tables, water lines or other public utilities or parts or appurtenances thereof, signs, notices or placards whether temporary or permanent, monuments, stakes, posts, or other boundary markers, or other structures or equipment, facilities or park property or appurtenances whatsoever, either real or personal.
(2) Enter an area posted as "Closed," nor shall any person use or abate the use of any areas in violation of posted notices.
(3) Fail to cooperate in maintaining restrooms and washrooms in a neat and sanitary condition.
(4) Construct or erect any building or structure of whatever kind, whether permanent or temporary, or run or string any public service utility into, upon, or across such lands, except on special written permit issued pursuant to this chapter.

95.062 Aviation.

It shall be unlawful for any person within the confines of the park, facility or grounds to voluntarily take off, land, or cause to descend or take off any airplane, flying machine, drone, balloon, parachute, or other apparatus of aviation, except by special permit, or part of a department sponsored program. Voluntarily shall mean any action other than a forced landing. This section shall also apply to radio-controlled airplanes, helicopters, rockets, etc.

95.063 Disposal of refuse, garbage, etc.

No person shall deposit in any part of any park, facility or grounds any garbage, sewerage, refuse, waste, fruit, vegetables, foodstuffs, boxes, tin cans, paper or other litter or other waste material or obnoxious material, except in containers and receptacles designated for such purposes. Where receptacle(s) are not provided, all such rubbish or waste shall be carried away from the park by the person responsible for its presence and properly disposed of elsewhere.

95.064 Hours of operation.

It shall be unlawful for any person to enter or remain in the park/recreation facility except during those hours of operation that it is open to the general public. Park/recreation facility hours of operation will be posted and may be changed from time to time by the department or board of commissioners.

95.065 Parking and traffic.

(1) *Parking*. No person shall park a vehicle any place on park or facility property other than in regular designated facilities provided for that particular type of vehicle, unless directed otherwise by law enforcement officers or department employees who are authorized to designate other areas for parking when conditions so warrant. Furthermore, no person shall double-park any vehicle at any time on any road or parkway or parking concourse, unless so directed by a law enforcement officer or park attendant.
(2) *Where vehicles prohibited*. No person shall drive a vehicle in any park within or upon a safety zone, walk, bridle path, fire lane, trail, service road or any part of any park not designated or customarily used for such purpose.
(3) *Obstructing traffic*. No person shall cause or permit a vehicle to obstruct traffic by unnecessary stopping.
(4) *Speed limit*. Rate of speed in excess of fifteen (15) miles per hour is prohibited within any county park.
(5) *Careless or reckless driving*. Vehicles are strictly prohibited to operate carelessly or recklessly in any park or park parking lot that would cause public endangerment. Such careless or reckless driving shall include but, not limited to: tire spinning, drifting, skidding, sliding, burnouts, wheelies and doughnuts etc.
(6) *View into vehicles*. Every vehicle driven through any park or parked in any parking space in any park shall have the interior thereof open to full view at all times.
(7) *Excessive loads*. No person shall operate an excessively loaded vehicle anywhere in any park. The determination as whether a load is excessive will be made by authorized park personnel and will be based upon the load and the condition of the road or pathway.
(8) *Removal of vehicles.* Without permission, no person shall park or store any motor vehicle overnight in any park owned by the county. Members of law enforcement are hereby authorized to remove any motor vehicle so parked or stored.

95.066 Vehicles.
(1) *Motorized vehicles.* It shall be unlawful to operate any motorcycle, all-terrain vehicle (ATV), motorbike, motor scooter, motorized go-cart or any other motor vehicle in or on any public park, public recreation areas or any other publicly owned property within the corporate limits of the county or in or on any such property owned by the county outside the corporate limits of the county, except on streets, parking areas or other public ways designed and intended for motor vehicular use. This prohibition shall not apply to vehicles and equipment being used in connection with the maintenance and event facilitation of such public properties. Motorized vehicles and all-terrain vehicles (ATV's) are prohibited on boardwalks, nature trails/greenways, tennis courts, basketball courts, shelters, disc golf course, trails, and sidewalks.
(2) *Non-motorized vehicles.* Non-motorized vehicles, pedal bicycles, tricycle, scooters, skateboards, roller skates and roller blades are to be used in/on designated areas only. All non-motorized vehicles are prohibited on boardwalks, tennis courts, basketball courts, shelters, disc golf course and sidewalks.
(3) *Designated racks.* No person shall leave a bicycle in a place other than a bicycle rack when such is provided and there is a space available.
(4) *Immobile.* No person shall leave a bicycle lying on the ground or paving or set against trees, or in any place or position where other persons may trip over or be injured by them.

95.067 Noise.
The creation of any unreasonably loud, disturbing and unnecessary noise is prohibited. Noise of such character, intensity and duration as to be detrimental to the life or health of any individual is prohibited. .

95.068 Gambling.
It shall be unlawful for any person to bet or wager on any game of skill or chance or engage in any game of chance in any park or facility.

95.069 Alcohol; drugs.
It shall be unlawful for any person in any park or facility to:
(1) Possess illegal drugs or be under the influence of illegal drugs or be disruptive by virtue of such use.

(2) Possess and/or consume alcoholic beverages; except at and in accordance with the Department alcohol policy as approved by Recreation and Parks Director, Advisory Board, County Manager, Attorney, and Board of Commissioners.

95.070 Fireworks; fires; firearms.

(1) *Fireworks.* Any fireworks or explosive[s] of any kind or nature are prohibited, except by permit, or part of a department sponsored program.
(2) *Fires.* No person shall kindle, build, maintain or use a fire other than in places provided or designated for such purposes except by special permit. Any fire shall be continuously under the care and direction of a competent person over sixteen (16) years of age from the time it is kindled until it is extinguished.
(3) *Firearms.* No person shall carry, use, or possess firearms of any description, air rifles, pistols, spring guns, bows and arrows, slingshots, boomerangs, water pistols, or any other form of weapon potentially dangerous to wildlife or human safety on or in county parks, facilities or grounds; except at and in accordance with the rules and regulations as a participant in a program sponsored by the department or law enforcement officer or as stated in G.S. 14-409.40.

Brock Recreation Center	644 North Main Street, Mocksville, NC. 27028
Davie County Park	151 Southwood Drive, Mocksville, NC. 27028
Davie County Stadium	155 Southwood Drive, Mocksville, NC. 27028
Reserved for future park, facility or preserve	*Reserved address of park, facility or preserve*
Reserved for future park, facility or preserve	*Reserved address of park, facility or preserve*

95.071 Personal conduct.

It shall be unlawful for any person to:

(1) Engage in criminal or disorderly conduct of any kind within a recreation and park facility.
(2) Engage in any activity which may constitute a hazard to the safety of themselves or other persons, except when conducted within reasonable safety guidelines in specific areas designated by special permit.
(3) Dispose of lighted or unlighted matches, cigars, cigarettes, or any flammable materials or substance in other than trash receptacles or ash cans.
(4) Engage in threatening language or in excessively noisy conduct of any kind at any time within the park or recreation facility such that it unreasonably disturbs other park patrons, neighbors or department staff. Department staff on duty is empowered to determine whether noise is excessive or unreasonably disturbing.
(5) Throw rocks or objects of any kind. This does not include balls or game equipment used in athletic events when used in a reasonable manner and in such a way that they do not become hazards to other park patrons.
(6) Solicit, peddle or beg within any park or recreation facility, or to sell merchandise or wares without a special permit.
(7) Interfere with or in any manner hinder any employee of the park in the performance of their duties.
(8) Disturb or interfere unreasonably with any person or party occupying any area or participating in any activity under the authority of a permit.
(9) Engage in or threaten physical violence.
(10) Remove county department property without permission by department official.
(11) Damage county department property.

95.072 Minors.

No parent, guardian or custodian of any minor shall permit or allow such minor to do any act prohibited by any recreation center or park regulations.

95.073 Enforcement.

(1) In addition to other enforcement and sanction provisions hereunder, violators may be punishable by immediate banishment from all or specified properties for not more than 60 days for the first offense. Department officials may suspend violators up to one year on their first offense dependent on the severity of the offense. Thereafter, banishment may be for such time deemed appropriate by the board of commissioners. The department director and/or designee (including without limitation, department

officials and county enforcement authorities) are empowered to invoke and enforce this banishment. An effort will be made to send a certified letter to anyone banned from the facilities advising them of why they were banned, how long the suspension is, what facilities are affected, and what will happen if they don't abide by the ban.

(2) County law enforcement authorities shall have the duty and responsibility to enforce this chapter and shall be empowered to issue citations for violations as set forth herein when in their judgment, any provisions have been violated. Department personnel shall have the duty and responsibility to enforce this chapter and shall be empowered to notify county law enforcement when in their judgment, any provisions have been violated.

(3) In addition to the enforcement and sanction provisions of this chapter, department personnel authorized by the board of commissioners as well as county law enforcement authorities shall have all enforcement and sanction provisions available to them pursuant to the North Carolina General Statutes. This authority shall include without limitation, assessment of any state and/or county fines and penalties applicable to any ordinance citation. Each person receiving a citation must, within 30 calendar days of its issuance, pay as a penalty and in full satisfaction of the fine, the total monetary sum set forth in the citation. However, in the event the fine is paid within 14 calendar days of issuance of the citation, the county will accept one-half of the full fine amount as full and complete satisfaction of the fine. Payment of the fine does not relieve the recipient of the citation from compliance with any other requirements set forth in the citation. Notwithstanding any other term or condition herein, failure of such person to render payment of the full amount of the fine within 30 days of the issuance of the citation, may render such person subject to collection proceedings and/or punishment for a civil offense or misdemeanor, as set forth herein and in the North Carolina General Statutes. Violation fines and penalties may be revised from time to time by the board of commissioners and shall be deemed incorporated herein as they may be amended from time to time.

(4) Prior to any banishment enforcement by department personnel or county law enforcement or any imposition of a fine or penalty as set forth above in paragraph (3) above, any individual may make a written request for a hearing to the recreation and parks director or the County Manager. Said request shall be given no more than seven (7) days receiving the recommendation of banishment and/or fines or penalty from the department.

95.074 Violations and fines.

(1) Parking and speeding/reckless driving violations with corresponding fines are listed on Schedule 1, which is on file in the county offices and incorporated as if fully set forth herein. The board of commissioners may amend Schedule 1 from time to time.

(2) Violations of chapter 95.059 (2) are punishable by the appropriate penalties and/or laws governing inland waters, as set forth by the state wildlife resources commission. Any and all enforcement officers of the wildlife commission have full authority to enforce these regulations.

(3) Violation of chapter 95.071 (1), (2), (4), (9) or (10) is punishable by written warning, $50.00 fine and/or suspension for a period of not more than 60 days, unless designated by board of commissioners.

(4) Violations of this chapter may also constitute a civil offense and/or a misdemeanor pursuant to the applicable North Carolina General Statutes and may be punishable by additional fines or sanctions, including imprisonment not exceeding 30 days.

(5) Prior to any citations, fines or punishments being assessed from violations aforementioned above, any individual may make a written request for a hearing to the recreation and parks director or the county manager. Said request shall be given no more than seven (7) days upon receiving the citation, notice of fine or punishment.

95.075 Reserved for any future codification.

PROHIBITION OF SEX OFFENDERS

95.085 Scope.

Territorial scope. This article shall be effective within and upon all county recreation and park facilities and shall regulate the use thereof by all persons.

95.086 Severability.

If any section, subsection, paragraph, sentence, clause, phrase or portion of this article is for any reason held to be unlawful, such decision shall not affect the validity of the remaining portions of this Chapter 95 of the Davie County Code of Ordinances.

95.087 Prohibition.

No Registered Sex Offender shall enter into or upon any recreation or park facility owned, operated or maintained by the County except as permitted by the following section of this ordinance.

95.088 Limited exceptions.

(1) *Polling Place* - When a recreation and park facility is used as a polling place for an election, the registered sex offender may enter for the limited purpose of voting if he or she has right to vote and qualifies to do so at that polling place.

(2) *Official Meetings* - A registered sex offender who has the right to be present at an Official Meeting shall have the limited privilege of entering on and into a recreation and park facility for such time as is necessary to attend said meeting or function, but any form of loitering or lingering shall be a violation of this ordinance. The privilege shall only extend to those parts of the recreation and park facility that are commonplace for meetings of that kind and any registered sex offender found outside of those parts shall be in violation of this ordinance and subject to applicable county laws.

(3) *Consistency with the Jessica Lunsford Act*. After November 30, 2008, any action prohibited by this article that would also be a violation of G.S. 14-208.18(2008) shall no longer be considered a violation of this article. For example, after November 30, 2008:

(a) A registered sex offender who enters a park and/or recreation facility playground will no longer be in violation of this article because of the prohibition of the same conduct by G.S. 14-208.18(a)(1)(2008);

(b) A registered sex offender who enters park and/or recreation facility property that is held open to the general public that at the time in question is being used for a youth birthday party may not be deemed in violation of this article because of the prohibition of the same conduct by G.S. 14-208.18(a)(2)(2008); and

(c) A registered sex offender will not be in violation of this article for being on park and/or recreation facility property where minors have gathered for regularly scheduled recreational programs because of the prohibition of the same conduct by G.S. 14-208.18(a)(3)(2008).

95.089 Signage.

Each recreation and park facility should be posted to the effect that registered sex offenders are prohibited so that such persons and the general public are made aware of this article. Notwithstanding this section concerning signage, it shall not be a defense to a prosecution under this article that the recreation or park facility contained no signage.

95.090 Enforcement.

Enforcement - Duly sworn law enforcement officers with jurisdiction within the county parks and recreation facilities shall have the duty to enforce this article. Recreation and parks staff shall take such actions as are necessary for the enforcement of this article without detaining that are consistent with county ordinances and state law

Detaining a subject - A law enforcement officer may detain a person within a county recreation or park facility under this article for a reasonable amount of time to inquire about that person's status as a registered sex offender if the officer reasonably believes, or has probable cause to believe, that the person is a registered sex offender who is in violation of this article or has committed a crime for which the person, if convicted, could be required to register as a sex offender. Nothing in this section shall limit a law enforcement officer from running any background check that is currently permissible under the law.

95.091 Penalty.

Violation of section 1.72 shall be a class 3 misdemeanor and shall be punishable by a fine of up to $500.00 and or incarceration for a period of time as outlined in G.S. 15A-1340.20 et seq. Each and every entrance into a recreation or park facility, regardless of the time period between such entries, shall constitute a separate offense under this article. This penalty shall not supersede any other criminal statutes and shall be in addition to any other State and/or Federal laws.

ARTICLE V. GREENWAY COMMITTEE*

Editor's note: Ordinance. No.________, adopted _____________,2016

95.100 Reserved for future codification.

CHAPTER 95:
RECREATION AND PARKS CODE OF ORDINANCES

(Adopted by Davie County Board of Commissioners: October 3, 2016)
(Amended by Davie County Board of Commissioners: January 6, 2020)
(Amended by Davie County Board of Commissioners: June 7, 2021)

State law references: Boating and water safety, G.S. ch. 75A; conservation of marine and estuarine and wildlife resources, G.S. 113-127 et seq.; state parks and recreation council, G.S. 143B-311 et seq.; county parks and recreation, G.S. 153A-444 et seq.; cities and towns, G.S. 160A-18 et seq.

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GENERAL PROVISIONS

95.001 Title.

This chapter and articles herein shall be known and may be cited as the "Davie County Recreation and Parks Ordinances."

95.002 Purpose.

The board of commissioners of the county recognizes that adequate recreational programs, facilities and parks are necessary to promote the happiness, safety and quality of life for residents of the county and that making available recreational opportunities for citizens of all ages is a subject of general interest and concern.

95.003 Construction of chapter.

In the interpretation of this and all succeeding recreation and parks ordinances, the provisions shall be construed as follows:

(1) Any term in the singular shall include the plural.
(2) Any term in the masculine shall include the feminine and neuter.
(3) Any requirement or prohibitions of any act shall respectively extend to include the causing or procuring, directly or indirectly, of such act.
(4) No provision hereof shall make unlawful any act necessarily performed by any officer or employee of the county recreation and parks department (the "department") or any other employee or agent of the county or the State of North Carolina (the "state") in the line of duty or work, or by any person, his agent or employees, in the proper and necessary execution of the terms of any agreement with the Department, the county or the state.
(5) Any act otherwise prohibited by this recreation and parks chapter or any local ordinance shall be permitted if performed within the confines of a properly issued written permit to do so, as set forth herein.
(6) This chapter is in addition to and supplements the State Vehicle and Traffic Laws, which are incorporated herein and made a part hereof, including without limitation, the requirement that all persons operating any motor vehicle as defined by state law must have a valid operator's license to operate such vehicle within any county parks.

95.004 Definitions

In the interpretation of this and succeeding recreation and parks ordinance articles, the following terms unless otherwise defined therein, shall mean the following:

County means Davie County.

Department means the Davie County Recreation and Parks Department.

Employee means a person who is employed by the County of Davie, or who contracts with the county or a third person to perform services for the county, or who otherwise performs services for the county with or without compensation.

Enforcement means the act or process of regulating or enforcing the ordinance.

Grounds are an unenclosed area owned, leased, or occupied by the county.

Foot path or trail means any path or trail maintained for pedestrians or non-motorized cyclists.

Park or *parks* shall be deemed to include all property and premises owned, leased or used by the county for public recreation and park purposes or functions.

Official Meeting means a meeting that is required to be open to the public by the Open Meetings Law, Article 33C of Chapter 143 of the North Carolina General Statutes.

Parks system means any tract of land or body of water comprising part of the county's parks, playgrounds, natural areas, recreation areas, trails and greenways, and streams or other bodies of water.

Pedestrian means a person on foot.

Permit means any written license issued by or under authority of the department, permitting the performance of a specified act or acts on park property.

Person means any natural person, corporation, company, association, joint stock association, joint venture, firm or partnership.
Program means any activity, camp, class, event facilitated or directed by department staff or independent contracted instructor for the purposes of providing a recreational service to the community.
Recreation Facility or Building means any publicly owned, leased as lessor, or the area leased as lessee, operated or maintained property that is designated or used as a recreation facility by the county and including any adjacent public parking area as well as the driveway, entrance way or pedestrian walkway used by the public to access the recreation facility.
Registered Sex Offender means any individual who is required to register or is registered with the North Carolina Sex Offender and Public Protection Registry (established under Article 27A of Chapter 14 of the North Carolina General Statutes) or, the Dru Sjodin National Sex Offender Public Registry (maintained by the United States Department of Justice), or any other official state or federal registered sex offender listing maintained by either the United States Department of Justice or any of the several states. For purposes of determining if an individual is registered or is required to register with any one of the official registries, law enforcement officers may rely upon the official website of any state or federal registry of sex offenders and the descriptions published and available from such registry.

95.005 Reserved for any future codification.

RECREATION AND PARKS ADVISORY BOARD

95.025 Creation; membership.

There is hereby created a Recreation and Parks Advisory Board herein referred to as "Advisory Board" composed of not less than seven (7) and not more than eleven (11) residents of the county, to be known as the recreation and parks advisory board.

95.026 Appointment of members.

The recreation and parks director will make recommendations to the county manager as to the reappointment of member(s). Each member of the recreation and parks advisory board shall be appointed by the board of commissioners.

95.027 Removal of members.

Each member of the advisory board serves as a volunteer citizen to assist in advising the department in carrying out the department's mission, vision and values. In the event that a board member is convicted of a felony or any act involving moral turpitude, takes an action deemed to be detrimental to the interest of the County, or misses more than three (3) consecutive meetings in a term-year; the recreation and parks director has a duty to recommend to the board of commissioners the removal of that board member. Prior to any removal, the board member in question, may make a written request for a hearing to the recreation and parks director or the County Manager. Said request shall be given no more than seven (7) days upon receiving the recommendation of removal from the recreation and parks advisory board.

95.028 Ex officio member.

Up to two (2) members of the board of commissioners may be designated by the full board of commissioners to serve as ex-officio members of the advisory board in addition to the seven (7) and not more than eleven (11) voting members. The ex officio member will not have a vote on items coming before the advisory board.

95.029 Terms of members.

Each member of the advisory board shall be appointed for a three-year term and may serve no more than two (2) consecutive terms. Appointments shall be arranged so that approximately one-third of the terms will expire each year, except for the representative from the board of commissioners, who shall serve on the recreation and parks board concurrent with his or her term of office on the board. All terms shall expire on December 31 of the appropriate term of appointment.

95.030 Meetings; quorum.

Meetings of the advisory board shall be held on a monthly basis, unless determined otherwise by the advisory board, or the recreation and parks director. The chairman of the board or, in his absence, the vice-chairman, may call a special meeting of the board at any time by giving each member forty-eight (48) hour notice. Special meetings will be scheduled upon request by a majority of board members. A quorum of the board shall be in attendance before action of an official nature can be taken. A quorum will consist of at least one half of the appointed members to date. In the event that there is not a quorum for general or special meetings; members of the advisory board may email item(s) that require a vote after instructions are given by the recreation and parks director to respond. Parliamentary procedures are adhered to as reflected in the latest edition of Roberts Rules of Order and shall prevail at official meetings of the recreation and parks advisory board unless otherwise specified by the by-laws.

95.031 Attendance of members.

(1) An appointed member of the advisory board who misses more than three (3) consecutive regular meetings loses his status as a member of the board until reappointed or replaced by the board of commissioners. Absences due to sickness, death or other emergencies of like nature shall be regarded as approved absences and shall not affect the member's status on the board, except that in the event of a long illness or other such cause for prolonged absence the member may be replaced.

(2) Appointed members of the advisory board shall be required to attend a minimum of two (2) official recreation and park programs or special events per fiscal year (July-June).

(3) Appointed members of the advisory board shall be required to volunteer for a minimum of one (1) recreation and park sponsored special event and one (1) recreation and park sponsored program or athletic program.

95.032 Compensation of members.

Members of the advisory board shall serve without monetary compensation. Members may be reimbursed for travel and subsistence relating to professional recreation meetings conferences and workshops, upon prior approval by the recreation and parks director, with such reimbursement being made in compliance with the general policies of the county.

95.033 Officers generally.

There shall be a chairman and vice-chairman of the advisory board. An annual election of the chairman and vice-chairman shall be held by the board members, and shall occur at the regular monthly meeting in December. Officers shall serve for one (1) year from election with eligibility for reelection. New officers shall take office at the subsequent regular meeting in January. If an officer's appointment to the board is removed, a replacement to this office shall be elected by the board from its membership, at the meeting following the removal.

95.034 Duties of officers.

(1) The chairman of the advisory board shall preside at all meetings and sign all documents relative to actions taken by the board. The chairman shall appoint all subcommittees including a nominating committee composed of three (3) board members. A nominating committee shall be appointed at or before the October meeting and shall report at the November meeting of the committee.

(2) When the chairman is absent, the vice-chairman shall perform the duties of the chairman. When both the chairman and vice-chairman are absent, a temporary chairman shall be selected by those members who are present.

(3) The director of recreation and parks shall serve as secretary to the board. He may delegate all or part of these duties to another department employee with the approval of the board, but shall hold the office of secretary and shall be held responsible for the satisfactory accomplishment of the secretarial duties. The secretary shall send correspondence via email or postal mail to all members, copies of official reports and the official minutes of all regular and special meetings, prior to the next scheduled meeting.

95.035 Committees.

(1) The executive committee of the advisory board shall consist of the chairman, vice-chairman, secretary (director of parks and recreation).

(2) The board chairman is authorized to appoint such committees as, in the opinion of the board, are needed. Standing committees of the board shall be:

(a) Program activities and events.

(b) Property areas and structures.

(c) Budget and Grants

(d) Policies and Procedures

(e) Recruitment and Retention

(f) Resource and Development

(3) The chairman of the board may appoint such temporary and project committees as needed.

95.036 Bylaws.

Operational policies and procedures may be incorporated into a set of bylaws as developed and approved by the advisory board in line with this article and the policies of the county.

95.037 Powers and duties.

(1) The advisory board shall serve as the advisory body for the department of recreation and parks, and the county. The board shall suggest policies to the director of recreation and parks department who will consult with the county manager and the board of commissioners, within its powers and responsibilities as stated in this article. The board shall serve in an advisory capacity only as a liaison between the department, the manager, the board of commissioners and residents of the county. The board shall consult with and advise the director of the department, in matters affecting recreation and park policies, program, resources, finances, and the acquisition and disposal of lands and properties related to the total county recreation and park program, and to its long-range, projected program for recreation and parks.

(2) The advisory board shall assume duties for recreation and parks purposes as follows. The board shall:

(a) Make recommendations for the establishment of a system of supervised recreation and parks for the county.

(b) Make recommendations to set apart, for use as parks, playgrounds, recreation centers, water areas or other recreation areas and structures, any lands or buildings owned by or leased to the county for approval by the county's authorized body, and may suggest improvements of such lands and for the construction and for the equipping and staffing of such buildings and structures as may be necessary to the recreation and park program within those funds allocated to the department.

(c) Advise in the acquisition of lands and structures through gifts, purchase, lease or loan, or by condemnation by the county as provided by NCG.S. Ch. 40A, Eminent Domain, and as approved by the board of commissioners.

(d) Advise in the acceptance by the county of any grant, gift, bequest or donation or any personal or real property offered or made available for recreation purposes and which is judged to be of present or possible future use for recreation. Any gift, bequest of money or other property or any grant or devise of real or personal property so acquired shall be held by the county, used and finally disposed of in accordance with the terms under which such grant, gift or devise is made and accepted.

(e) Advise in the construction, equipping, operation and maintenance of parks, playgrounds, recreation centers and all buildings and structures necessary or useful to department function, and advise in regard to other recreation facilities which are owned or controlled by the county or leased or loaned to the county.

95.038 Reserved for any future codification.

OPERATION, USE, RULES AND REGULATIONS OF RECREATION AND PARK FACILITIES

95.050 Territorial scope.

All county recreation and parks rules and regulations shall be effective within the county parks system, facilities and other recreational areas in the county parks and shall regulate and enforce the use thereof by all persons.

95.051 Fees for use of recreation programs and facilities.

Subject to the provisions of this chapter, fees for the use of the county's recreation programs and facilities, except for the first fee schedule shall be made in accordance with a resident user fee policy recommended by the recreation and parks and recreation advisory board and approved by the board of commissioners.
Editor's note: DCRP Fee Schedule

95.052 Permits.

A permit shall authorize the holder to special uses of recreation and park facilities as set forth in the terms and conditions of the permit. The permit holder shall be held responsible for the terms and conditions of the permit as well as the standard recreation and parks department rules, regulations and policies.
The recreation and parks department reserve the right to revoke a permit if the terms and conditions of the permit or recreation and parks department's rules, regulations and policies are violated. The recreation and parks director, law enforcement, or their representatives have the authority to revoke the permit. The permit holder will forfeit any fees paid for the permit, if revoked, and will be responsible for any damages incurred. The permit holder may request a hearing with the recreation and parks director for any forfeiture of permit fees, deposits or billed property damages. The permit holder must request a hearing in writing or by email instrument to the recreation and parks director, no more than fourteen (14) days upon notification of fee forfeiture or billed damages. Such hearing shall be held within twenty-one (21) days by the recreation and parks director and the advisory board chairman or vice-chairman (in the absence of chairman) which the decision shall be final.
Editor's note: DCRP Fee Schedule

95.053 Commercial enterprise.

(1) *Commercial operations.* No person shall, in any park or recreation facility, without a permit, sell or offer for sale, hire, lease or let out, any object or merchandise, property, privilege, service or any other thing, or engage in any business or erect any building, booth, tent, stall, or any other structure whatsoever. No person to whom property of any park has been entrusted for personal use shall hire, lease, let out, and sell, the same to any other person.

(2) No person shall solicit contributions for any purpose whether public or private, except charitable solicitations specifically approved by the director of recreation and parks or designee.

(3) *Commercial Photographs; Advertising*. No person shall, without a permit, take photographs or moving picture[s] within the limits of any park for the purpose of selling the negatives thereof or the prints therefrom. No person shall, without prior written consent from the Recreation and Parks Director or his/her designee, use the official Davie County Recreation and Parks official "logo" for the purposes of commercial/business advertisement.

  (a) To maintain consistency within the recreation and parks department branding and marketing guidelines, the following courtesy request is applied: Any person(s) using appropriate photographs or moving picture[s] within the limits of any park for the purpose of personal or commercial business advertisement, should make reasonable efforts to include, in written form, the official department name, "Davie County Recreation and Parks" or official park name within any media, social media, or written advertisement created, or disseminated.

(b) *Commercial Advertising*.

(c) *Commercial vehicles*. No person shall operate a bus, taxicab, all terrain or other commercial vehicle designed or used for the transportation of passengers or property within any park without a permit, unless designated as part of a recreation and park sponsored program. However, commercial vehicles are allowed to enter a park for the sole purpose of picking up or delivering a patron to the park.

95.054 Advertising and Signs.

No sign, banner, notice, advertisement of any nature or type shall be erected, posted or attached to or onto an building, amenity, sign, tree or place within any recreation or park facility without permission in writing from the department; nor shall any musical instrument, radio, talking machine, or drum be operated or any noise be made for the purpose of attracting attention to any exhibition of any kind.

95.055 Meetings and exhibitions.

No person shall in any county park, grounds or facility erect any structure, stand or platform, hold any meetings, or exhibition, perform any ceremony, make any speech, or address except by permit.

95.056 Preservation of park and plant life.

No person shall remove, destroy, cut down, scar, paint, mutilate, injure, take or gather in any manner any tree, flower, fern, shrub, rock or other plant or mineral in any park, or make any excavation by tool, equipment, blasting or other means or agency. Furthermore, no person shall play golf or practice archery on park property unless part of a park-sponsored program.

95.057 Water; water pollution.

No person shall throw, discharge, or otherwise place or cause to be placed in the waters of any fountains, pond, lake, stream or other body of water in or adjacent to any park or any tributary, stream, storm sewer, or drain flowing into such water, any substance, matter or thing, liquid or solid, which will or may result in the polluting of the waters.

95.058 Swimming; wading; boating.

Swimming, wading and boating in the county lakes or other water bodies are prohibited except in designated or preapproved areas and permitted only by the recreation and parks director.

(1) No person in a park shall allow themselves to be so covered with a bathing suit as to indecently expose his/her person. All bathing suits shall conform to commonly accepted standards.

95.059 Hunting; fishing; wildlife; domestic animals at large.

It shall be unlawful for any person in the county park system to:

(1) *Hunting*. Hunt, trap, shoot, kill, wound, molest, capture, chase, willfully frighten or attempt to harm any wildlife or wildlife habitat within the park, except as undertaken by authorized park personnel in their exercise of a bona fide wildlife management practice.

(2) *Fishing; wildlife*. No person shall:

- (a) Disobey posted notice prohibiting feeding mammals, birds, reptiles, amphibians or fish.
- (b) Place, dump, abandon, or leave any fish, mammal, reptile or bird, either wild or domestic, on park property.
- (c) Fish without a state fishing license; except as provided for in the state fishing regulations.
- (d) Violate state regulations of seasons, hours, and fishing/baiting methods or as otherwise designated in park regulations.
- (e) Catch and keep bass. All bass fishing is catch and release only.

(3) *Domestic animals*: No person shall:

- (a) Cause or permit any animal, under a person's custody or his control, to enter the park, except a dog restrained by a leash not exceeding eight (8) feet in length; except when entering a designated off-leash dog park, or except when such animal is part of a department sponsored program. Further, the person having custody of the dog or animal on park premises or in a designated off-leash dog park, or department sponsored program shall be responsible for the timely removal of any animal solid waste.
- (b) Individuals with documented disabilities shall be allowed to enter county parks with a service animal as defined by the American's with Disability Act so long as such animal is properly leashed and under the direct control of the individual.
- (c) No individual should possess, on a leash, or otherwise any pet and/or pets which they are unable to supervise and appropriately care for while on park premises.

(d) Cause or permit any exotic animal(s), under a person's custody or his control, to enter the park as described in chapter 90.16 in the Davie County code of ordinances.
(e) Bring, use, ride, or drive a horse, mule, cow, or any other animal in any part of the parks, except for commercially licensed horse-drawn carriages, which will be treated as a commercial vehicle for the purpose of this section, or unless the animal is part of a park-sponsored program.

95.060 Camping; picnic areas.

It shall be unlawful to:

(1) Camp (tent camp or otherwise) or park a car, trailer, or camper for the purpose of camping or overnight stay anywhere in any park/recreation facility except in areas specifically designated for camping during authorized times for camping, or part of a park sponsored program.
(2) Bring any cooking devices into the park except in designated areas ~~or~~ and as permitted by the department policies.
(3) Hold a picnic in the park except in areas specifically designated as picnic sites.
(4) Bring gas powered generators except by written department permit, or part of a department sponsored program or event. Furthermore, “quiet” gas powered generators shall only be used unless specifically directed otherwise by the department.

95.061 Facilities; building; structures; property; etc.

No person shall:

(1) Willfully mark, deface, disfigure, injure, tamper with, or displace or remove, any amphitheaters, athletic courtyards, athletic fields, aquatic structures, benches, boardwalks, bollards, bridges, buildings, civic greens, fencing, fireplaces, paving or paving materials, playgrounds, racks, railings, shade structures, shelters, tables, water lines or other public utilities or parts or appurtenances thereof, signs, notices or placards whether temporary or permanent, monuments, stakes, posts, or other boundary markers, or other structures or equipment, facilities or park property or appurtenances whatsoever, either real or personal.
(2) Enter an area posted as "Closed," nor shall any person use or abate the use of any areas in violation of posted notices.
(3) Fail to cooperate in maintaining restrooms and washrooms in a neat and sanitary condition.
(4) Construct or erect any building or structure of whatever kind, whether permanent or temporary, or run or string any public service utility into, upon, or across such lands, except on special written permit issued pursuant to this chapter.

95.062 Aviation.

It shall be unlawful for any person within the confines of the park, facility or grounds to voluntarily take off, land, or cause to descend or take off any airplane, flying machine, drone, balloon, parachute, or other apparatus of aviation, except by special permit, or part of a department sponsored program. Voluntarily shall mean any action other than a forced landing. This section shall also apply to radio-controlled airplanes, helicopters, rockets, etc.

95.063 Disposal of refuse, garbage, etc.

No person shall deposit in any part of any park, facility or grounds any garbage, sewerage, refuse, waste, fruit, vegetables, foodstuffs, boxes, tin cans, paper or other litter or other waste material or obnoxious material, except in containers and receptacles designated for such purposes. Where receptacle(s) are not provided, all such rubbish or waste shall be carried away from the park by the person responsible for its presence and properly disposed of elsewhere.

95.064 Hours of operation.

It shall be unlawful for any person to enter or remain in the park/recreation facility except during those hours of operation that it is open to the general public. Park/recreation facility hours of operation will be posted and may be changed from time to time by the department or board of commissioners.

95.065 Parking and traffic.

(1) *Parking*. No person shall park a vehicle any place on park or facility property other than in regular designated facilities provided for that particular type of vehicle, unless directed otherwise by law enforcement officers or department employees who are authorized to designate other areas for parking when conditions so warrant. Furthermore, no person shall double-park any vehicle at any time on any road or parkway or parking concourse, unless so directed by a law enforcement officer or park attendant.
(2) *Where vehicles prohibited*. No person shall drive a vehicle in any park within or upon a safety zone, walk, bridle path, fire lane, trail, service road or any part of any park not designated or customarily used for such purpose.
(3) *Obstructing traffic*. No person shall cause or permit a vehicle to obstruct traffic by unnecessary stopping.
(4) *Speed limit*. Rate of speed in excess of fifteen (15) miles per hour is prohibited within any county park.
(5) *Careless or reckless driving*. Vehicles are strictly prohibited to operate carelessly or recklessly in any park or park parking lot that would cause public endangerment. Such careless or reckless driving shall include but, not limited to: tire spinning, drifting, skidding, sliding, burnouts, wheelies and doughnuts etc.
(6) *View into vehicles*. Every vehicle driven through any park or parked in any parking space in any park shall have the interior thereof open to full view at all times.
(7) *Excessive loads*. No person shall operate an excessively loaded vehicle anywhere in any park. The determination as whether a load is excessive will be made by authorized park personnel and will be based upon the load and the condition of the road or pathway.
(8) *Removal of vehicles.* Without permission, no person shall park or store any motor vehicle overnight in any park owned by the county. Members of law enforcement are hereby authorized to remove any motor vehicle so parked or stored.

95.066 Vehicles.

(1) *Motorized vehicles.* It shall be unlawful to operate any motorcycle, all-terrain vehicle (ATV), motorbike, motor scooter, motorized go-cart or any other motor vehicle in or on any public park, public recreation areas or any other publicly owned property within the corporate limits of the county or in or on any such property owned by the county outside the corporate limits of the county, except on streets, parking areas or other public ways designed and intended for motor vehicular use. This prohibition shall not apply to vehicles and equipment being used in connection with the maintenance and event facilitation of such public properties. Motorized vehicles and all-terrain vehicles (ATV's) are prohibited on boardwalks, nature trails/greenways, tennis courts, basketball courts, shelters, disc golf course, trails, and sidewalks.
(2) *Non-motorized vehicles.* Non-motorized vehicles, pedal bicycles, tricycle, scooters, skateboards, roller skates and roller blades are to be used in/on designated areas only. All non-motorized vehicles are prohibited on boardwalks, tennis courts, basketball courts, shelters, disc golf course and sidewalks.
(3) *Designated racks.* No person shall leave a bicycle in a place other than a bicycle rack when such is provided and there is a space available.
(4) *Immobile.* No person shall leave a bicycle lying on the ground or paving or set against trees, or in any place or position where other persons may trip over or be injured by them.

95.067 Noise.

The creation of any unreasonably loud, disturbing and unnecessary noise is prohibited. Noise of such character, intensity and duration as to be detrimental to the life or health of any individual is prohibited. .

95.068 Gambling.

It shall be unlawful for any person to bet or wager on any game of skill or chance or engage in any game of chance in any park or facility.

95.069 Alcohol; drugs.

It shall be unlawful for any person in any park or facility to:
(1) Possess illegal drugs or be under the influence of illegal drugs or be disruptive by virtue of such use.

(2) Possess and/or consume alcoholic beverages; except at and in accordance with the Department alcohol policy as approved by Recreation and Parks Director, Advisory Board, County Manager, Attorney, and Board of Commissioners.

95.070 Fireworks; fires; firearms.

(1) *Fireworks.* Any fireworks or explosive[s] of any kind or nature are prohibited, except by permit, or part of a department sponsored program.
(2) *Fires.* No person shall kindle, build, maintain or use a fire other than in places provided or designated for such purposes except by special permit. Any fire shall be continuously under the care and direction of a competent person over sixteen (16) years of age from the time it is kindled until it is extinguished.
(3) *Firearms.* No person shall carry, use, or possess firearms of any description, air rifles, pistols, spring guns, bows and arrows, slingshots, boomerangs, water pistols, or any other form of weapon potentially dangerous to wildlife or human safety on or in county parks, facilities or grounds; except at and in accordance with the rules and regulations as a participant in a program sponsored by the department or law enforcement officer or as stated in G.S. 14-409.40.

Brock Recreation Center	644 North Main Street, Mocksville, NC. 27028
Davie County Park	151 Southwood Drive, Mocksville, NC. 27028
Davie County Stadium	155 Southwood Drive, Mocksville, NC. 27028
Reserved for future park, facility or preserve	*Reserved address of park, facility or preserve*
Reserved for future park, facility or preserve	*Reserved address of park, facility or preserve*

95.071 Personal conduct.

It shall be unlawful for any person to:

(1) Engage in criminal or disorderly conduct of any kind within a recreation and park facility.
(2) Engage in any activity which may constitute a hazard to the safety of themselves or other persons, except when conducted within reasonable safety guidelines in specific areas designated by special permit.
(3) Dispose of lighted or unlighted matches, cigars, cigarettes, or any flammable materials or substance in other than trash receptacles or ash cans.
(4) Engage in threatening language or in excessively noisy conduct of any kind at any time within the park or recreation facility such that it unreasonably disturbs other park patrons, neighbors or department staff. Department staff on duty is empowered to determine whether noise is excessive or unreasonably disturbing.
(5) Throw rocks or objects of any kind. This does not include balls or game equipment used in athletic events when used in a reasonable manner and in such a way that they do not become hazards to other park patrons.
(6) Solicit, peddle or beg within any park or recreation facility, or to sell merchandise or wares without a special permit.
(7) Interfere with or in any manner hinder any employee of the park in the performance of their duties.
(8) Disturb or interfere unreasonably with any person or party occupying any area or participating in any activity under the authority of a permit.
(9) Engage in or threaten physical violence.
(10) Remove county department property without permission by department official.
(11) Damage county department property.

95.072 Minors.

No parent, guardian or custodian of any minor shall permit or allow such minor to do any act prohibited by any recreation center or park regulations.

95.073 Enforcement.

(1) In addition to other enforcement and sanction provisions hereunder, violators may be punishable by immediate banishment from all or specified properties for not more than 60 days for the first offense. Department officials may suspend violators up to one year on their first offense dependent on the severity of the offense. Thereafter, banishment may be for such time deemed appropriate by the board of commissioners. The department director and/or designee (including without limitation, department

officials and county enforcement authorities) are empowered to invoke and enforce this banishment. An effort will be made to send a certified letter to anyone banned from the facilities advising them of why they were banned, how long the suspension is, what facilities are affected, and what will happen if they don't abide by the ban.

(2) County law enforcement authorities shall have the duty and responsibility to enforce this chapter and shall be empowered to issue citations for violations as set forth herein when in their judgment, any provisions have been violated. Department personnel shall have the duty and responsibility to enforce this chapter and shall be empowered to notify county law enforcement when in their judgment, any provisions have been violated.

(3) In addition to the enforcement and sanction provisions of this chapter, department personnel authorized by the board of commissioners as well as county law enforcement authorities shall have all enforcement and sanction provisions available to them pursuant to the North Carolina General Statutes. This authority shall include without limitation, assessment of any state and/or county fines and penalties applicable to any ordinance citation. Each person receiving a citation must, within 30 calendar days of its issuance, pay as a penalty and in full satisfaction of the fine, the total monetary sum set forth in the citation. However, in the event the fine is paid within 14 calendar days of issuance of the citation, the county will accept one-half of the full fine amount as full and complete satisfaction of the fine. Payment of the fine does not relieve the recipient of the citation from compliance with any other requirements set forth in the citation. Notwithstanding any other term or condition herein, failure of such person to render payment of the full amount of the fine within 30 days of the issuance of the citation, may render such person subject to collection proceedings and/or punishment for a civil offense or misdemeanor, as set forth herein and in the North Carolina General Statutes. Violation fines and penalties may be revised from time to time by the board of commissioners and shall be deemed incorporated herein as they may be amended from time to time.

(4) Prior to any banishment enforcement by department personnel or county law enforcement or any imposition of a fine or penalty as set forth above in paragraph (3) above, any individual may make a written request for a hearing to the recreation and parks director or the County Manager. Said request shall be given no more than seven (7) days receiving the recommendation of banishment and/or fines or penalty from the department.

95.074 Violations and fines.

(1) Parking and speeding/reckless driving violations with corresponding fines are listed on Schedule 1, which is on file in the county offices and incorporated as if fully set forth herein. The board of commissioners may amend Schedule 1 from time to time.

(2) Violations of chapter 95.059 (2) are punishable by the appropriate penalties and/or laws governing inland waters, as set forth by the state wildlife resources commission. Any and all enforcement officers of the wildlife commission have full authority to enforce these regulations.

(3) Violation of chapter 95.071 (1), (2), (4), (9) or (10) is punishable by written warning, $50.00 fine and/or suspension for a period of not more than 60 days, unless designated by board of commissioners.

(4) Violations of this chapter may also constitute a civil offense and/or a misdemeanor pursuant to the applicable North Carolina General Statutes and may be punishable by additional fines or sanctions, including imprisonment not exceeding 30 days.

(5) Prior to any citations, fines or punishments being assessed from violations aforementioned above, any individual may make a written request for a hearing to the recreation and parks director or the county manager. Said request shall be given no more than seven (7) days upon receiving the citation, notice of fine or punishment.

95.075 Reserved for any future codification.

PROHIBITION OF SEX OFFENDERS

95.085 Scope.

Territorial scope. This article shall be effective within and upon all county recreation and park facilities and shall regulate the use thereof by all persons.

95.086 Severability.

If any section, subsection, paragraph, sentence, clause, phrase or portion of this article is for any reason held to be unlawful, such decision shall not affect the validity of the remaining portions of this Chapter 95 of the Davie County Code of Ordinances.

95.087 Prohibition.

No Registered Sex Offender shall enter into or upon any recreation or park facility owned, operated or maintained by the County except as permitted by the following section of this ordinance.

95.088 Limited exceptions.

(1) *Polling Place* - When a recreation and park facility is used as a polling place for an election, the registered sex offender may enter for the limited purpose of voting if he or she has right to vote and qualifies to do so at that polling place.

(2) *Official Meetings* - A registered sex offender who has the right to be present at an Official Meeting shall have the limited privilege of entering on and into a recreation and park facility for such time as is necessary to attend said meeting or function, but any form of loitering or lingering shall be a violation of this ordinance. The privilege shall only extend to those parts of the recreation and park facility that are commonplace for meetings of that kind and any registered sex offender found outside of those parts shall be in violation of this ordinance and subject to applicable county laws.

(3) *Consistency with the Jessica Lunsford Act*. After November 30, 2008, any action prohibited by this article that would also be a violation of G.S. 14-208.18(2008) shall no longer be considered a violation of this article. For example, after November 30, 2008:

   (a) A registered sex offender who enters a park and/or recreation facility playground will no longer be in violation of this article because of the prohibition of the same conduct by G.S. 14-208.18(a)(1)(2008);

   (b) A registered sex offender who enters park and/or recreation facility property that is held open to the general public that at the time in question is being used for a youth birthday party may not be deemed in violation of this article because of the prohibition of the same conduct by G.S. 14-208.18(a)(2)(2008); and

   (c) A registered sex offender will not be in violation of this article for being on park and/or recreation facility property where minors have gathered for regularly scheduled recreational programs because of the prohibition of the same conduct by G.S. 14-208.18(a)(3)(2008).

95.089 Signage.

Each recreation and park facility should be posted to the effect that registered sex offenders are prohibited so that such persons and the general public are made aware of this article. Notwithstanding this section concerning signage, it shall not be a defense to a prosecution under this article that the recreation or park facility contained no signage.

95.090 Enforcement.

Enforcement - Duly sworn law enforcement officers with jurisdiction within the county parks and recreation facilities shall have the duty to enforce this article. Recreation and parks staff shall take such actions as are necessary for the enforcement of this article without detaining that are consistent with county ordinances and state law

Detaining a subject - A law enforcement officer may detain a person within a county recreation or park facility under this article for a reasonable amount of time to inquire about that person's status as a registered sex offender if the officer reasonably believes, or has probable cause to believe, that the person is a registered sex offender who is in violation of this article or has committed a crime for which the person, if convicted, could be required to register as a sex offender. Nothing in this section shall limit a law enforcement officer from running any background check that is currently permissible under the law.

95.091 Penalty.

Violation of section 1.72 shall be a class 3 misdemeanor and shall be punishable by a fine of up to $500.00 and or incarceration for a period of time as outlined in G.S. 15A-1340.20 et seq. Each and every entrance into a recreation or park facility, regardless of the time period between such entries, shall constitute a separate offense under this article. This penalty shall not supersede any other criminal statutes and shall be in addition to any other State and/or Federal laws.

ARTICLE V. GREENWAY COMMITTEE*

Editor's note: Ordinance. No.________, adopted _____________,2016

95.100 Reserved for future codification.

PUBLIC HEARING COMMENT PERIOD RULES

1. Pursuant to Chapter 153A of the North Carolina General Statutes and Chapter 155 of the Davie County Code of Ordinances, this Board is conducting a public hearing. Due Notice of this public hearing was advertised and ran in a local newspaper with general circulation in the County as required by law.

2. Each person desiring to speak at this public hearing should come forward to the podium, state his or her full name for the Board and then comment on the proposal.

3. Speakers may only speak once per public hearing.

4. The speaker shall address the Board as a whole and shall not ask for any verbal exchange back from the Board. It is not the intent of public comments to require the Board to answer any impromptu questions. There shall be no discussion between the speakers and members of the audience.

5. All speakers are expected to observe the decorum of the Meeting, to be respectful in their language and presentation and to refrain from the use of profanity or shouting or from making disclosures prohibited by the Personnel Act with respect to any County employee. Willful violation of the law or interrupting or disrupting of the meeting can result in criminal charges being brought under N.C.G.S. 143-318.17.

6. All comments by a speaker shall be limited to subject of the public hearing.

7. The speaker must make all presentations from the podium provided and shall not be allowed to physically approach the Board or staff member without the express invitation by the Chair or other designated presiding officer of the Board.

8. In order to conduct public business in an efficient and productive manner, speakers are encouraged to avoid duplicative and repetitive comments.

9. Any applause will be held until the end of the Public Comment Period.

10. This Policy on Public Hearing Comment Period shall be made available to the public thirty (30) minutes before each Public Hearing meeting and shall be placed on the

County Website along with the public agenda of each Public Hearing at least twenty-four (24) hours before meeting.

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: January 3, 2022

Department: Planning and Development

Resource Person: Amy Flyte

ISSUE/ACTION REQUESTED:
Solar Energy Moratorium Ordinance Extension

BACKGROUND/PURPOSE OF REQUEST:

Extension of Temporary Moratorium

A temporary moratorium allows a temporary freeze on development activity while rational, long term solutions to urgent problems can be developed, publicly debated, and implemented. In this case, a moratorium allows the county time to examine the process and criteria for solar facilities within the county's planning and zoning jurisdiction.

Time Period:

The current approved moratorium on solar energy generating facilities is set to expire February 3, 2022. The proposed extension would be for another six months, lasting until August 3, 2022, to allow to continue their review, receive public input and develop revisions to the Zoning Ordinance and Comprehensive Plan.

Statutory Requirements:

NC General Statute 160D-107 requires the following statements in a moratorium resolution & a public hearing to be conducted:

- Statement of problems/conditions and why alternative action would not be adequate.
- Statement of what kinds of development approval it pertains to and how the moratorium will address the problems/conditions.
- A date of termination, and why that duration is necessary to address the problems/conditions.
- Statement of actions and a schedule for steps taken during the moratorium to address the problems/conditions.

Exempt Projects - any development approval or application for rezoning that has been accepted for review prior to March 1, 2021 or panels being placed on residential rooftops.

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
DC_BOC_jan extension_20220103

Public Hearing rules

Development & Facilities Services
298 E. Depot Street, Ste 100 | Mocksville, NC 27028 | 336.753.6050 | f 336.751.7689
DavieCountyNC.gov

**NOTICE OF PUBLIC HEARING
BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR THE FOLLOWING ORDINANCE TO EXTEND THE MORATORIUM FOR ESTABLISHING OR EXPANDING SOLAR ENERGY GENERATING FACILITIES IN DAVIE COUNTY'S PLANNING JURISDICITON**

NOTICE IS HEREBY GIVEN, pursuant to the requirements of Chapter 160D-107 and 160D-601 of the General Statutes of North Carolina and Section 155.251 of the Davie County Code of Ordinances, that the Davie County Board of Commissioners will hold a **Public Hearing** in the Commissioners Meeting Room located at 123 N. Main Street, Mocksville, NC on **Monday January 3, 2022 at 6:00 p.m.** to hear the following:

At the date, time and place indicated above, the Davie County Board of Commissioners will conduct a public hearing to receive comments regarding its intent to extend the moratorium ordinance for establishing or expanding ground mounted solar energy systems (photovoltaic arrays) located in Davie County's planning jurisdiction. The current moratorium is set to expire on February 3, 2022 and the Commission's intent is to extend the deadline by at least another six (6) months.

The public is invited to attend the hearing, at which time there will be an opportunity to be heard in favor of, or in opposition to, the above items. As a result of the public hearing, substantial changes might be made in the advertised proposal, reflecting objections, debate and discussion at the hearing. Additional information is available at the Development & Facilities Services Department on weekdays between 8:30 a.m. and 5:00 p.m. or by telephone at (336) 753-6050.

Andrew Meadwell
Planning Department

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**Legal Notice
Affidavit Required
Publication Dates:
December 23, 2021
December 30, 2021**

An Ordinance to Extend the Moratorium for

Establishing or Expanding Solar Energy Generating Facilities

In Davie County's Planning Jurisdiction

WHEREAS, North Carolina General Statutes 153A-34 delegates the authority to govern Davie County, NC to the Davie County Board of Commissioners; and,

WHEREAS, North Carolina General Statutes 160D-702 grants North Carolina counties the power to enact zoning and development regulations, "for the purpose of promoting health, safety, morals, or the general welfare;" and,

WHEREAS, North Carolina General Statute 160D-107(a) authorizes counties to adopt temporary moratoria on any development approval required by law provided the duration is reasonable to correct, modify or resolve such conditions necessitating the moratorium; and,

WHEREAS, North Carolina General Statute 160D-107(e) allows for renewal or extension of a moratorium when the steps outlined in the course of action still remain or new facts and conditions warrant an extension; and,

WHEREAS, the Board of County Commissioners of Davie County, North Carolina recognizes the value of solar energy to the county and the need to study the impacts to county landowners and residents.

WHEREAS, the Board of County Commissioners of Davie County, North Carolina has determined there exists problems with the current County Zoning Ordinance as same relates to Solar Energy Generating Facilities located in Davie County, North Carolina and believes there is a need to study, prepare and recommend text amendments to the Davie County Zoning Ordinance.

FUTHERMORE, Davie County is keenly aware this moratorium is of significant interest to its citizens and the solar industry and desires their input in the process in developing suggested text amendments to the Davie County Zoning Ordinance and Comprehensive Plan; and,

NOW, THEREFORE BE IT RESOLVED, that the Board of County Commissioners of Davie County, North Carolina, does amend and extend the following:

Section I. Title

This ordinance shall be known and may be cited as the Solar Energy Generating Facilities Moratorium for facilities located in Davie County, North Carolina.

Section 2. Problem Statement and Course of Action

Pursuant to NCGS 160D-107(d)(1), the rationale for enacting a six-month moratorium is substantiated by the following:

a. The Comprehensive Plan of Davie County did not consider or provide recommendations for locating Solar Energy Generating Facilities.

b. The County has received complaints from property owners and residents due to an increased in size and scale of projects and likewise, complaints and concerns from the general public have increased relative to the unsightliness of facilities, dust and erosion, safety concerns of the facilities, farmland preservation, the demand and benefit for solar energy in Davie County and decommissioning of these facilities when no longer operational

c. Previous amendments to the Davie County Zoning Ordinance applicable to said facilities did not adequately anticipate their proliferation and associated impacts related to scale, location, setbacks and screening / buffering.

d. Due to the purported longevity of said facilities, the County has concerns about on-going maintenance.

e. Absent adoption of this ordinance, it is anticipated the County will receive additional applications for these facilities that may create additional or continued conflicts with adjoining land uses and possible public health and/or safety issues. As such, the typical process for considering amendments to the Zoning Ordinance is an inadequate course of action as the Board of Commissioners is concerned establishing or expanding solar energy generating facilities could adversely impact the quality of life for county residents.

f. Given the amount of study invested in previous amendment preparations and public comment received thus far, the county believes an extension will allow adequate consideration by both the Planning Board and the Board of Commissioners relative to the items listed in section 2 of the Ordinance.

Section 3. Applicability

Pursuant to the requirements of NCGS 160D-107(d)(2), this ordinance shall apply to any and all properties in the planning and zoning jurisdiction of Davie County, NC that submit an application(s) for a building permit, or a zoning permit to establish or expand a solar energy generating facility.

Extending the moratorium for a period of six (6) months is reasonable necessary to address the problems outlined above and will provide the Board of Commissioners opportunity to consider primary and secondary impacts associated with these facilities and consider amendments to the Zoning Ordinance and the Comprehensive Plan, as applicable.

Section 4. Moratorium Duration

A previously adopted moratorium is set to expire on February 3, 2022. Substantial study and work has been performed by the staff of the Planning Department, the Planning Board and the Planning Board subcommittee since the passage of the previously adopted moratorium, but additional time is needed by staff in order to complete the planning and drafting of a new Solar Ordinance for Davie County. This moratorium ordinance shall extend the originally adopted moratorium for an additional six (6) month time period beginning February 3, 2022 unless such revisions to the Zoning Ordinance are adopted prior to the moratorium deadline enumerated in this section or the duration is extended as per NCGS 160D-107(e). The 6-month extension is reasonable to the extent that it allows an opportunity for the Board to study, process and request information relative to current and comparative zoning requirements from other jurisdictions, including applicable NC Building Code standards. Subsequent development of ordinance changes or policy guidelines will be submitted to the Davie County Board of Commissioners for direction and guidance relative to the proposed changes.

Section 5. Schedule of Actions

Upon extension of this ordinance, the Davie County Board of Commissioners will direct its Planning Board to continue their study and provide recommendations for amending the Zoning Ordinance standards for establishing or expanding solar energy generating facilities related to: appropriate zoning district designation(s); process for consideration of applications, i.e. administrative, legislative or quasi-judicial; setback requirements; screening and buffering; environmental impact; decommissioning standards and any other relevant standards deemed appropriate for establishing or maintaining said facilities. The Planning department shall so schedule its continued activities, examination and recommendations such that the Board shall have sufficient time to consider any proposed new regulatory system to the Board of County Commissioners before the termination of this moratorium.

Section 6. Exception to Moratorium Provisions

This moratorium does not apply to the rights of an individual to erect or place solar collectors on residential property as allowed per NCGS 160D-107(c).

Section 7. Effective and Termination Dates

This ordinance shall be extended and enforced as of the 3rd day of January 2022 until August 3, 2022 unless its terms and duration are amended by the Davie County Board of Commissioners.

Adopted on this the 3rd day of January 2022.

____

James Blakely, Chairman Davie County Board of Commissioners

Attest:

____

Stacy A. Moyer, Clerk

PUBLIC HEARING COMMENT PERIOD RULES

1. Pursuant to Chapter 153A of the North Carolina General Statutes and Chapter 155 of the Davie County Code of Ordinances, this Board is conducting a public hearing. Due Notice of this public hearing was advertised and ran in a local newspaper with general circulation in the County as required by law.

2. Each person desiring to speak at this public hearing should come forward to the podium, state his or her full name for the Board and then comment on the proposal.

3. Speakers may only speak once per public hearing.

4. The speaker shall address the Board as a whole and shall not ask for any verbal exchange back from the Board. It is not the intent of public comments to require the Board to answer any impromptu questions. There shall be no discussion between the speakers and members of the audience.

5. All speakers are expected to observe the decorum of the Meeting, to be respectful in their language and presentation and to refrain from the use of profanity or shouting or from making disclosures prohibited by the Personnel Act with respect to any County employee. Willful violation of the law or interrupting or disrupting of the meeting can result in criminal charges being brought under N.C.G.S. 143-318.17.

6. All comments by a speaker shall be limited to subject of the public hearing.

7. The speaker must make all presentations from the podium provided and shall not be allowed to physically approach the Board or staff member without the express invitation by the Chair or other designated presiding officer of the Board.

8. In order to conduct public business in an efficient and productive manner, speakers are encouraged to avoid duplicative and repetitive comments.

9. Any applause will be held until the end of the Public Comment Period.

10. This Policy on Public Hearing Comment Period shall be made available to the public thirty (30) minutes before each Public Hearing meeting and shall be placed on the

County Website along with the public agenda of each Public Hearing at least twenty-four (24) hours before meeting.

Board of Commissioners
James Blakley, Chairman
Terry Renegar, Vice Chairman
Benita Finney
Mark Jones
Richard Poindexter

Interim County Manager
Michael M. Ruffin
Commissioners Meeting Room
123 South Main Street
Mocksville, NC 27028
December 6, 2021 6:00 PM

MINUTES
Regular Meeting

1. Meeting Called to Order - Chairman Renegar

Attendee Name	Title	Status	Arrived
Terry N. Renegar	Vice-Chairman	Present	6:00 PM
James Blakley	Chairman	Present	6:00 PM
Benita Finney	Commissioner	Present	6:00 PM
Mark S. Jones	Commissioner	Present	6:00 PM
Richard B. Poindexter	Commissioner	Present	6:00 PM

2. Invocation

Commissioner Jones offered the Invocation this evening.

3. Pledge of Allegiance - Chair Renegar led the Pledge of Allegiance.

4. Ethics & Conflicts Disclosure

County Attorney, Ed Vogler, stated: "Pursuant to NCGS 160A-86 and the Davie County Board of Commissioners Code of Ethics adopted December 2, 2019, I would ask each of you before you adopt the agenda if there is any actual, potential or perceived conflicts of interest with respect to any matter on the proposed agenda which will come before the Board for a vote at this meeting today. If so, please speak up and let the Board know at this time before the agenda is adopted." No Commissioner spoke. Vogler then stated, "It is therefore concluded that there are no actual, potential, or perceived conflicts of interest by any Board member."

5. Election of Officers

County Attorney, Ed Vogler presided over the Election of Officers. Mr. Vogler asked for nominations for Chair. Commissioner Poindexter nominated Commissioner Blakley, and Commissioner Renegar seconded the motion. Commissioner Finney nominated Commissioner Jones, and Commissioner Jones seconded the motion. The nomination for Commissioner Blakley was voted on, and the vote was 3 in favor (Blakley, Poindexter, Renegar) and 2 opposed (Finney, Jones). This motion passed with Commissioner Blakley as Chair.

Mr. Vogler asked for nominations for Vice Chair. Commissioner Jones nominated Commissioner Finney, and Commissioner Finney seconded the motion. Commissioner Poindexter nominated Commissioner Renegar, and Chair Blakley seconded the motion. The nomination for Commissioner Finney was voted on, and the vote was 2 in favor (Finney, Jones) and 3 opposed (Blakley, Poindexter, Renegar). The nomination for Commissioner Renegar was voted on, and the vote was 3 in favor (Blakley, Poindexter, Renegar) and 2 opposed (Finney, Jones). This motion passed with Commissioner Renegar as Vice Chair.

6. Adopt Agenda

Commissioner Finney made a motion to adopt the agenda. Vice Chair Renegar seconded the motion. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

7. Public Comment Period

There was no one who chose to speak during the Public Comments Period.

1. Public Comments Period Rules

8. Tax Administrator Appointment - Jamon Gaddy

David Bone presented Jamon Gaddy as the Commissioners' appointment for the Tax Administrator position. Mr. Gaddy spoke briefly and mentioned how excited he is to begin in this position, and he very much appreciates the opportunity.

Commissioner Poindexter made a motion to adopt the Resolution Tax Administrator Appointment, Jamon Gaddy. Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

1. Resolution - Tax Administrator - Jamon Gaddy

9. Presentations

There were two presentations this evening:

1) Community Engagement in Davie County - Fountainworks - Cindy Chapman, Strategic and Budget Manager. Ms. Chapman introducted Julie Brenman and Mason Chamblee from Fountain Works who presented the data gathered from the community engagement meetings and survey. The general consensus is citizens were happy they were asked to be a part of community surveys and discussions and generally happy with services provided by the County. The citizens priorities include public safety, increasing mental and physical health needs, focusing on planned growth and strategic investments in infrastructure, and focusing on superior quality of life. The citizens also wish for the County to reach out to under-served populations, as well as continued promotion of Ignite Davie and Cognition and continued engagement of citizens. There were a few questions asked by the Commissioners such as next steps, as well as what percentages of the particular groups had concerns.

2) Capital Improvement Plan - Assistant County Manager Robin West introduced Mitch Brigulio from Davenport, who discussed the County's debt affordability and financial position. There were several questions asked by the Commissioners in reference to the construction of a new jail. Jason Hopkins, Moseley Architects, spoke about the supply chain issues and the expectations of costs leveling out but not going down. Debt service to expenditures is over 15%. Other ratios are very much in line, and many times, better than our policy states. Rating agencies are mostly concerned that the Board is tracking and understanding what the potential results are.

1. Community Engagement in Davie County - Fountainworks

2. Capital Improvement Plan Presentation

10. Public Hearings

There were two Public Hearings:

1) Zoning Map Amendment 2021-09: George Haire - Development and Facility Services Director Andrew Meadwell presented a zoning map amendment - George Haire has applied to rezone a 5.24 acre portion of a 25.63 acre parcel of land from General Industrial (G-I) to Heavy Industrial - Conditional District (H-I-CD). The subject property is located at the intersection of Production Lane and Commercial Way and is further described as a portion of Davie County Tax Map F500000032. A gentleman from Stimmel Associates spoke for the applicant and offered to the Commissioners an explanation of the use for the proposed zoning change.

Chair Blakley opened the Public Hearing at 7:45 p.m. County Attorney Ed Vogler explained the rules for speaking during the Public Comments portion of the Public Hearing. No one came forward to speak. Chair Blakley closed the Public Hearing at 7:46 p.m.

A motion was made by Commissioner Jones to adopt the following statement in support of a Motion to Approve: The proposed zoning amendment is consistent with the Davie County Comprehensive Plan because:
1. The property is designated industrial on the 2019 plan.
2. The Comprehensive Plan policy goals to maintain a diverse industrial base as an integral part of Davie County's future growth and development and to ensure new industrial development has safe and reliable access to major highways.
3. The property is indicated as a primary growth area on the Growth Enhancement Strategy map within the Comprehensive Plan.

Therefore, we find this zoning amendment is reasonable and in the public interest because it supports the Comprehensive Plan policies and maps above and because:
1. The property's location next to the I-40 interchange.
2. The property's location near other commercially and industrial zoning property.
3. The availability of public infrastructure including water and sewer.
4. The proposed amendment will provide opportunities for businesses to locate in Davie County and increase the tax base.
5. All development of the parcel would be subject to the conditions approved herein.
Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

2) Davie County Code of Ordinances Update - Chapter 30 Personnel Policies-residency, County Manager, David Bone. Mr. Bone spoke about the residency requirement and proposed to remove the residency requirement for the Tax Administrator. Chair Blakley opened the Public Hearing at 7:49 p.m. County Attorney, Ed Vogler, discussed the rules for the Public Comments portion of the Public Hearing. No one came forward to speak. The Public hearing was closed at 7:50 p.m. A motion was made by Commissioner Poindexter to approve the removal of the residency requirement for the Tax Administrator position. Commissioner Finney seconded the

motion. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

1. Zoning Map Amendment 2021-09: George Haire

2. Davie County Code of Ordinances Update - Chapter 30 Personnel Policies

11. Consent Agenda

Commissioner Jones requested a copy of the Resolution, Freedom Against Mask and Vaccine Mandates be sent to the following offices: US President, NC Governor Cooper, Senator Burr and Tillis, Representative Hudson, Representative Budd, Representative Howard, Senator Krawiec, each Davie County Department Director (including the Health and Human services Director.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Richard B. Poindexter, Commissioner
SECONDER:	Mark S. Jones, Commissioner
AYES:	Renegar, Blakley, Finney, Jones, Poindexter

A. Approval of Minutes
   1. Board of Commissioners - Regular Meeting - Nov 1, 2021 6:00 PM
   2. Board of Commissioners - Special Called Meeting - Nov 15, 2021 1:00 PM
   3. Closed Session Minutes - 11/1/2021 & 11/15/2021

B. Tax Reports, Releases and Refunds
   1. Releases, Refunds, and Percentage Reports

C. Appointments

1. Alcohol Beverage Commission Davie County Designee - David Bone

2. 3875 : Aging Services Community Advisory Committee - Board Re-Appointment - Barbara Martin

D. Budget Amendments/Transfers
   1. Budget Amendments for December 2021 Board of Commissioners Meeting

E. Contracts

1. Town of Mocksville Agreement - Operator in Responsible Charge

2. Engineering Services at Cooleemee Waste Water Treatment Plant Services for Disaster Recovery

F. Resolutions

1. Resolution - Freedom Against Mask and Vaccine Mandates

G. Policy

1. Recreation & Parks Grant Policy - Revised

12. Old Business

There was no Old Business discussed this evening.

13. New Business

Vice Chair Renegar spoke about a one recreation area in Davie County that has not received funding, Sheffield-Calahaln Community Center. Mr. Renegar stated these folks have been using their own monies for the past several years and have not received funding from the County. He would like for the Commissioners to consider giving Sheffield-Calahaln Community Center some funding. Commissioner Finney and Commissioner Jones asked if any other community centers haven't received funding. They felt there may need to be consideration for other such as Football Little League. Recreation and Parks Director Paul Moore stated there were two community groups that fit into that category. It was stated Sheffield-Calahaln did not apply as they were not a properly certified 501(c)(3) organization

Vice Chair Renegar made a motion for Sheffield-Calahaln to receive $3500 (the money will be drawn from the "Public Relations" line item in the Commissioners budget). Commissioner Poindexter seconded the motion, with the condition for them to use the funds for public purposes. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

14. County Manager's Report

County Manager David Bone offered the following report:

- In regards to COVID-19, on November 26th, the World Health Organization (WHO) classified a new variant, Omicron, as a Variant of Concern.

- The CDC recommends that everyone 5 years and older protect themselves from COVID-19 by getting fully vaccinated <https://www.cdc.gov/coronavirus/2019-ncov/vaccines/fully-vaccinated.html>. The CDC encourages a COVID-19 vaccine booster dose for those who are eligible.

- COVID-19 3rd doses (Pfizer and Moderna) and COVID Boosters (Pfizer, Moderna and J&J) are available by appointment through Davie County Public Health. COVID-19 Pfizer vaccines are now available to children ages 5-11 as well. The Division of Public Health continues to administer to all age groups. Please call the COVID line at 336-753-6779 to make an appointment.

- Davie County is still a “red” county on the CDC COVID-19 map. We have been a “red” county since July.

- Currently, we have 174 active cases in Davie County.

- Effective November 1, 2021, individuals in Davie County who received Medicaid or State-funded Services for intellectual or developmental disabilities, mental health or substance use disorders through Cardinal Innovations Healthcare were automatically enrolled with Partners Health Management.

- Davie County HHS reports the transition to Partners is going well. Davie County formed an LME/MCO Realignment Committee to ensure a smooth transition, and the work of this committee has been completed.

- The State Budget was approved on November 18th. Davie County is set to receive a number of appropriations that will help our utilities, economic development, infrastructure and general services. We offer our sincere thanks to Rep. Julia Howard and Sen. Joyce Krawiec for their leadership in securing this funding.

- We continue to have drought conditions in Davie County and across the state. Currently, there are 22 counties in the "Severe Drought" category, 47 counties in "Moderate Drought", and 17 "Abnormally Dry" counties.

- Due to increased fire risk, the N.C. Forest Service has issued a State-wide ban on all open burning and has canceled all burning permits statewide, effective November 29, 2021 and until further notice.

- Effective December 1st, the Davie County Fire Marshal issued a zero-tolerance burn ban for Davie County. This is to include:
    - Any previously issued burn permits from ANY agent.
    - Any fire pits used for recreation, *except outdoor gas grill and gas heaters.*
    - Any fires started more than 100 feet from a structure or dwelling.
    - Any land clearing projects previously granted burning permissions.

- Davie County will have two pages of content the next issue of *Davie Life*, as well as future issues. We look forward to utilizing the magazine to communicate with our citizens.

- Davie County Recreation and Parks is once again providing a Christmas gift wrapping service.
    - Drop off/Pick-up dates: December 6th - 20th from 8:30 a.m. - 6:00 p.m.
    - Small/Medium boxes - $2.00
    - Large boxes - $3.00

- County facilities will be closed December 23rd, 24th and 27th for the Christmas holiday and December 31st for the New Year's holiday. We wish everyone a blessed Christmas and wonderful New Year holiday.

15. Commissioners' Comments

The Commissioners offered thanks for those attending this evening's meeting, appreciation to all County employees, wished everyone a good evening, and Happy Holidays.

16. Closed Session

Commissioner Poindexter made a motion at 8:22 p.m. to enter into Closed Session pursuant to NCGS 143.318.11(a)(6), To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee.

Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

Commissioner Poindexter made a motion to enter back into regular session at 8:45 p.m. Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

1. To Consider the Qualifications, Competence, Performance, Character, Fitness, Conditions of Appointment, or Conditions of Initial Employment of an Individual Public Officer or Employee or Prospective Public Officer Or employee.

17. Adjourn

Commissioner Poindexter made a motion at 8:46 p.m. to adjourn this evening's meeting. Commissioner Finney seconded the motion. All were in favor, and the motion passed 5-0 (Blakley, Renegar, Finney, Jones, Poindexter).

18. Call to Order

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: January 3, 2022

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Closed Session Minutes December 6, 2021

BACKGROUND/PURPOSE OF REQUEST: Closed Session Minutes December 6, 2021

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

<u>Agenda Item Details:</u>

Date of Meeting: January 3, 2022

Department: Finance

Resource Person: Cindy Chapman

ISSUE/ACTION REQUESTED:
Releases, Refunds, and Percentage Reports

BACKGROUND/PURPOSE OF REQUEST: All releases and refunds must be approved by the governing body. North Carolina General Statute; 105-381 (b)

FISCAL IMPACT: Motor vehicle NCVTS refunds $1,913.16 for motor vehicle plates that were turned in before expiration date. Real and Personal releases of $7,759.93 and EMS Releases $0

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
Tax_Reports_012022

COMMISSIONER APPROVAL OF RELEASES & REFUNDS

PROCESSED: November 15, 2021 Thru December 14, 2021

REGULAR RELEASES	
MOTOR VEHICLE	$0.00
REAL & PERSONAL	$7,759.93
EMS	$0.00
TOTALS	$7,759.93

REGULAR REFUNDS	
MOTOR VEHICLE	$0.00
REAL & PERSONAL	$0.00
TOTALS	$0.00

COUNTY GRAND TOTAL	$7,759.93

PROCESSED: December 2021

NEW MOTOR VEHICLE SYSTEM REFUNDS (VTS)	
MOTOR VEHICLE NCVTS	$1,913.16

JAMES BLAKLEY
CHAIRMAN OF THE BOARD
DAVIE COUNTY BOARD OF COMMISSIONERS

Attachment: Tax_Reports_012022 (Tax Reports - December 2021)

November-2021

OUTSTANDING

YEAR	COUNTY	DOG	PENALTY	FIRE	PENALTY	TOTAL
1997	3,253.39	$6.00	$163.25	$236.06	$12.12	$3,670.82
1998	3,464.52	$0.00	$192.31	$250.43	$14.03	$3,921.29
1999	4,081.50	$2.00	$225.72	$276.76	$15.29	$4,601.27
2000	5,028.43	$5.00	$274.34	$340.90	$18.57	$5,667.24
2001	5,388.68	$3.00	$324.20	$391.90	$23.62	$6,131.40
2002	5,705.21	$0.00	$338.01	$414.93	$24.57	$6,482.72
2003	3,175.67	$2.00	$154.82	$230.94	$11.23	$3,574.66
2004	3,394.67	$2.00	$221.43	$238.22	$15.54	$3,871.86
2005	4,370.04	$1.00	$227.52	$306.67	$15.96	$4,921.19
2006	8,685.85	$1.00	$345.18	$560.86	$22.36	$9,615.25
2007	9,533.99	$3.00	$449.66	$615.09	$29.00	$10,630.74
2008	14,312.44	$5.00	$566.53	$923.40	$36.56	$15,843.93
2009	19,296.01	$6.00	$633.87	$1,330.64	$43.68	$21,310.20
2010	17,630.81	$8.00	$693.28	$1,215.94	$47.89	$19,595.92
2011	15,771.54	$6.00	$1,248.68	$1,087.76	$86.17	$18,200.15
2012	12,189.70	$7.00	$695.34	$840.76	$47.96	$13,780.76
2013	14,321.24	$16.00	$504.52	$918.45	$32.04	$15,792.25
2014	22,035.23	$13.00	$724.18	$1,425.67	$46.99	$24,245.07
2015	34,315.96	$16.00	$1,176.56	$1,894.29	$67.25	$37,470.06
2016	45,280.39	$26.00	$1,631.29	$2,490.82	$90.58	$49,519.08
2017	59,433.55	$19.00	$933.63	$3,265.98	$51.31	$63,703.47
2018	101,301.98	$21.36	$1,525.55	$5,498.72	$82.92	$108,430.53
2019	180,351.47	$38.00	$2,142.05	$9,891.61	$116.22	$192,539.35
2020	328,258.81	$57.00	$3,697.79	$17,792.67	$200.58	$350,006.85
2021	16,253,767.73	$0.00	$28,545.60	$886,957.36	$1,558.30	$17,170,828.99
	$17,174,348.81	$263.36	$47,635.31	$939,396.83	$2,710.74	

COLLECTED THIS MONTH

YEAR	COUNTY	FIRE	CO. RELEASED	FIRE RELEASED	TOTAL
1997	$0.00	$0.00	$0.00	$0.00	$0.00
1998	$0.00	$0.00	$0.00	$0.00	$0.00
1999	$0.00	$0.00	$0.00	$0.00	$0.00
2000	$0.00	$0.00	$0.00	$0.00	$0.00
2001	$0.00	$0.00	$0.00	$0.00	$0.00
2002	$0.00	$0.00	$0.00	$0.00	$0.00
2003	$0.00	$0.00	$0.00	$0.00	$0.00
2004	$0.00	$0.00	$0.00	$0.00	$0.00
2005	$0.00	$0.00	$0.00	$0.00	$0.00
2006	$0.00	$0.00	$0.00	$0.00	$0.00
2007	$0.00	$0.00	$0.00	$0.00	$0.00
2008	$0.00	$0.00	$0.00	$0.00	$0.00
2009	$0.00	$0.00	$0.00	$0.00	$0.00
2010	$0.00	$0.00	$0.00	$0.00	$0.00
2011	$0.00	$0.00	$0.00	$0.00	$0.00
2012	$0.00	$0.00	$0.00	$0.00	$0.00
2013	$0.00	$0.00	$0.00	$0.00	$0.00
2014	$0.00	$0.00	$0.00	$0.00	$0.00
2015	$0.00	$0.00	$0.00	$0.00	$0.00
2016	$18.26	$1.01	$0.00	$0.00	$19.27
2017	$370.57	$20.38	$0.00	$0.00	$390.95
2018	$1,666.79	$90.43	$0.00	$0.00	$1,757.22
2019	$7,003.23	$379.64	$23.78	$1.29	$7,407.94
2020	$30,360.63	$1,645.13	$24.18	$1.33	$32,031.27
2021	$9,843,339.93	$537,151.66	$23,892.40	$1,303.84	$10,405,687.83
	$9,882,759.41	$539,288.25	$23,940.36	$1,306.46	

Jamon Gaddy
Tax Administrator

DAVIE COUNTY

Davie County Government
Tax Administration Office 336.753.6120

TO THE BOARD OF COUNTY COMMISSIONERS

COUNTY & FIRE PERCENTAGE REPORT -REGULAR

November 2021

YEAR	LEVY	OUTSTANDING	PREV CTD	CTD**	BAL COLUMN	CTM*	Current	Last Year
1997	9,182,177.76	3,670.82	9,178,506.94	9,178,506.94	9,182,177.76	0.00	99.96%	99.96%
1998	9,676,549.82	3,921.29	9,672,628.53	9,672,628.53	9,676,549.82	0.00	99.96%	99.96%
1999	10,714,024.31	4,601.27	10,709,423.04	10,709,423.04	10,714,024.31	0.00	99.96%	99.96%
2000	11,394,578.09	5,667.24	11,388,910.85	11,388,910.85	11,394,578.09	0.00	99.95%	99.95%
2001	14,870,075.37	6,131.40	14,863,943.97	14,863,943.97	14,870,075.37	0.00	99.96%	99.96%
2002	15,308,340.96	6,482.72	15,301,858.17	15,301,858.17	15,308,340.89	0.00	99.96%	99.96%
2003	15,711,196.51	3,574.66	15,707,621.85	15,707,621.85	15,711,196.51	0.00	99.98%	99.98%
2004	16,575,522.54	3,871.86	16,571,650.68	16,571,650.68	16,575,522.54	0.00	99.98%	99.98%
2005	19,243,723.51	4,921.19	19,238,802.32	19,238,802.32	19,243,723.51	0.00	99.97%	99.97%
2006	22,110,487.70	9,615.25	22,100,872.45	22,100,872.45	22,110,487.70	0.00	99.96%	99.96%
2007	22,860,769.03	10,630.74	22,850,138.29	22,850,138.29	22,860,769.03	0.00	99.95%	99.95%
2008	23,674,851.42	15,843.93	23,659,007.49	23,659,007.49	23,674,851.42	0.00	99.93%	99.93%
2009	24,499,410.22	21,310.20	24,478,100.02	24,478,100.02	24,499,410.22	0.00	99.91%	99.91%
2010	24,492,482.11	19,595.92	24,472,886.19	24,472,886.19	24,492,482.11	0.00	99.92%	99.92%
2011	24,608,113.19	18,200.15	24,589,913.04	24,589,913.04	24,608,113.19	0.00	99.93%	99.92%
2012	24,662,870.11	13,780.76	24,649,089.35	24,649,089.35	24,662,870.11	0.00	99.94%	99.94%
2013	25,000,753.62	15,792.25	24,984,961.37	24,984,961.37	25,000,753.62	0.00	99.94%	99.92%
2014	25,068,851.69	24,245.07	25,044,606.62	25,044,606.62	25,068,851.69	0.00	99.90%	99.87%
2015	30,401,936.81	37,470.06	30,364,466.75	30,364,466.75	30,401,936.81	0.00	99.88%	99.84%
2016	31,761,538.87	49,519.08	31,712,000.52	31,712,019.79	31,761,538.87	19.27	99.84%	99.79%
2017	32,241,025.56	63,703.47	32,176,931.14	32,177,322.09	32,241,025.56	390.95	99.80%	99.72%
2018	32,769,649.45	108,430.53	32,659,461.70	32,661,218.92	32,769,649.45	1,757.22	99.67%	99.49%
2019	34,542,782.18	192,539.35	34,342,834.89	34,350,242.83	34,542,782.18	7,407.94	99.44%	98.95%
2020	34,180,368.82	350,006.85	33,798,330.70	33,830,361.97	34,180,368.82	32,031.27	98.98%	49.59%
2021	37,341,588.95	$17,170,828.99	$9,765,072.13	20,170,759.96	37,341,588.95	10,405,687.83	54.02%	0.00%

BEGINNING JULY 1, 2021

	PREV CTD	CTM*	CTD**
MOCKSVILLE	1,330,449.42	470,218.71	1,800,668.13
COOLEEMEE	303,798.56	47,413.32	351,211.88
COOL SOLID WASTE	140,015.50	22,844.77	162,860.27
BERMUDA RUN	1,789,436.68	254,704.34	1,789,436.68
BERMUDA RUN GATE	994,746.19	146,093.74	994,746.19
COUNTY OCCUPANCY TAX	310,584.27	18,588.60	329,172.87

*CTM - COLLECTED THIS MONTH
**CTD - COLLECTED TO DATE

I, Jamon Gaddy, do hereby certify that the foregoing is a true and correct statement

Jamon Gaddy

Heather Link

Prepard by Heather Link

12/15/2021

OUTSTANDING Nov-21

EAR	COUNTY	DOG	PENALITY	FIRE	FIRE PENALITY	TOTAL
2000	$16,062.10	$0.00	$0.00	$1,088.98	$0.00	$17,151.08
2001	$13,173.08	$0.00	$0.00	$932.54	$0.00	$14,105.62
2002	$13,379.34	$0.00	$0.00	$972.93	$0.00	$14,352.27
2003	$11,490.12	$0.00	$0.00	$835.57	$0.00	$12,325.69
2004	$13,559.47	$0.00	$0.00	$963.52	$0.00	$14,522.99
2005	$14,589.82	$0.00	$0.00	$1,023.87	$0.00	$15,613.69
2006	$19,332.70	$0.00	$0.00	$1,278.49	$0.00	$20,611.19
2007	$21,203.17	$0.00	$0.00	$1,368.01	$0.00	$22,571.18
2008	$15,748.26	$0.00	$0.00	$1,015.95	$0.00	$16,764.21
2009	$13,823.18	$0.00	$0.00	$930.83	$0.00	$14,754.01
2010	$16,291.33	$0.00	$0.00	$1,123.53	$0.00	$17,414.86
2011	$18,683.20	$0.00	$0.00	$1,288.90	$0.00	$19,972.10
2012	$23,921.12	$0.00	$0.00	$1,649.73	$0.00	$25,570.85
2013	$13,377.30	$0.00	$0.00	$901.89	$0.00	$14,279.19
2014	$14.20	$0.00	$0.00	$0.92	$0.00	$15.12
2015	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2016	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2017	$114.52	$0.00	$0.00	$6.30	$0.00	$120.82
2018	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2019	$226.83	$0.00	$0.00	$12.38	$0.00	$239.21
	$224,989.74	$0.00	$0.00	$15,394.34	$0.00	

COLLECTED THIS MONTH

YEAR	COUNTY	FIRE	CO. RELEASED	FIRE RELEASED	TOTAL
2000	$0.00	$0.00	$0.00	$0.00	$0.00
2001	$0.00	$0.00	$0.00	$0.00	$0.00
2002	$0.00	$0.00	$0.00	$0.00	$0.00
2003	$0.00	$0.00	$0.00	$0.00	$0.00
2004	$0.00	$0.00	$0.00	$0.00	$0.00
2005	$0.00	$0.00	$0.00	$0.00	$0.00
2006	$0.00	$0.00	$0.00	$0.00	$0.00
2007	$0.00	$0.00	$0.00	$0.00	$0.00
2008	$0.00	$0.00	$0.00	$0.00	$0.00
2009	$0.00	$0.00	$0.00	$0.00	$0.00
2010	$0.00	$0.00	$0.00	$0.00	$0.00
2011	$132.12	$9.11	$0.00	$0.00	$141.23
2012	$57.59	$3.97	$0.00	$0.00	$61.56
2013	$101.69	$6.90	$0.00	$0.00	$108.59
2014	$0.00	$0.00	$0.00	$0.00	$0.00
2015	$0.00	$0.00	$0.00	$0.00	$0.00
2016	$0.00	$0.00	$0.00	$0.00	$0.00
2017	$0.00	$0.00	$0.00	$0.00	$0.00
2018	$0.00	$0.00	$0.00	$0.00	$0.00
2019	$0.00	$0.00	$0.00	$0.00	$0.00

DAVIE COUNTY

Davie County Government
Tax Administration Office 336.753.6120

Jamon Gaddy
Tax Administrator

TO THE BOARD OF COUNTY COMMISSIONERS

COUNTY & FIRE PERCENTAGE REPORT -VEHICLE

NOV-21

YEAR	LEVY	OUTSTANDING	PREV CTD	CTD**	BAL COLUMN	CTM*	Current	Last Year
2000	1,815,317.79	17,151.08	1,798,166.71	1,798,166.71	1,815,317.79	$0.00	99.05%	99.05%
2001	1,769,944.64	14,105.62	1,755,839.02	1,755,839.02	1,769,944.64	$0.00	99.20%	99.20%
2002	1,828,368.52	14,352.27	1,814,016.25	1,814,016.25	1,828,368.52	$0.00	99.21%	99.21%
2003	1,861,071.16	12,325.69	1,848,745.47	1,848,745.47	1,861,071.16	$0.00	99.34%	99.34%
2004	1,947,892.07	14,522.99	1,933,369.08	1,933,369.08	1,947,892.07	$0.00	99.25%	99.25%
2005	2,315,348.72	15,613.69	2,299,735.03	2,299,735.03	2,315,348.72	$0.00	99.32%	99.32%
2006	2,269,233.08	20,611.19	2,248,621.89	2,248,621.89	2,269,233.08	$0.00	99.09%	99.09%
2007	2,414,186.78	22,571.18	2,391,615.60	2,391,615.60	2,414,186.78	$0.00	99.06%	99.06%
2008	2,343,382.45	16,764.21	2,326,618.24	2,326,618.24	2,343,382.45	$0.00	99.28%	99.28%
2009	2,090,890.55	14,754.01	2,076,136.54	2,076,136.54	2,090,890.55	$0.00	99.29%	99.29%
2010	1,990,292.16	17,414.86	1,972,877.30	1,972,877.30	1,990,292.16	$0.00	99.13%	99.13%
2011	2,095,818.11	19,972.10	2,075,704.78	2,075,846.01	2,095,818.11	$141.23	99.03%	99.03%
2012	2,199,886.44	25,570.85	2,174,254.03	2,174,315.59	2,199,886.44	$61.56	98.81%	98.82%
2013	1,324,560.98	14,279.19	1,310,173.20	1,310,281.79	1,324,560.98	$108.59	98.90%	98.90%
2014	681.30	15.12	666.18	666.18	681.30	$0.00	97.78%	97.78%
2015	752.57	$0.00	752.57	752.57	752.57	$0.00	100.00%	100.00%
2016	1136.10	$0.00	1136.10	1,136.10	1,136.10	$0.00	100.00%	100.00%
2017	3538.30	$120.82	3417.48	3,417.48	3,538.30	$0.00	96.59%	96.59%
2018	723.91	$0.00	723.91	723.91	723.91	$0.00	65.26%	100.00%
2019	524.62	$239.21	285.41	285.41	524.62	$0.00	54.40%	54.40%

BEGINNING JULY 1, 2021

	PREV CTD	CTM*	CTD**
MOCKSVILLE	319.75	7.89	327.64
COOLEEMEE	59.48	0.00	59.48
BERMUDA RUN	0.00	0.00	0.00
FIRE	563.34	37.16	600.50
COUNTY GROSS RECEIPTS	6,995.21	377.08	7,372.29

*CTM - COLLECTED THIS MONTH
**CTD - COLLECTED TO DATE

I, Jamon Gaddy, do hereby certify that the foregoing is a true and correct statement

Jamon Gaddy

Heather Link

Prepared by Heather Link

12/15/2021

RUN DATE: 12/15/2021 1:30 PM

DAVIE COUNTY REFUND REPORT
REGULAR REFUND REPORT 11/15/2021-12/14/2021

PARAMETERS SELECTED FOR ACTIVITY REFUND REPORT:
TRANSACTION DATE RANGE: 11/15/2021 12:00:00 AM - 12/14/2021 12:00:00 AM
PAYMENT DATE RANGE:
USER/OPERATOR: ,R2
TAX DISTRICT(S):
BILL YEAR RANGE:
BILL# RANGE:

BILL TYPE: Regular

RELEASE NUMBER ONLY:No

SORT BY: Name

PAYMENT TYPE: ,Card - Card,Cash - Cash,Check - Check,Check Wire - Check Wire,MOrder - Money Order,UNKNOWN -

RUN DATE: 12/15/2021 1:30 PM

DAVIE COUNTY REFUND REPORT
REGULAR REFUND REPORT 11/15/2021-12/14/2021

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE	TIME
TOTAL REFUNDS PRINTED:						
TOTAL VOID REFUNDS:	0.00					
TOTAL:	0.00					

RUN DATE: 12/15/2021 1:30 PM

DAVIE COUNTY REFUND REPORT
REGULAR REFUND REPORT 11/15/2021-12/14/2021

VOIDED REFUND AMOUNTS OF REFUNDS NOT IN 11/15/2021 - 12/14/2021

NAME	BILL NUMBER	AMOUNT	OPER	PAYMENT TYPE	DATE	TIME	REFUND DATE
TOTAL VOID REFUNDS:							

RUN DATE: 12/15/2021 1:32 PM

DAVIE COUNTY REFUND REPORT
VEHICLE REFUND REPORT 11/15/2021-12/14/2021

PARAMETERS SELECTED FOR ACTIVITY REFUND REPORT:

TRANSACTION DATE RANGE: 11/15/2021 12:00:00 AM - 12/14/2021 12:00:00 AM
PAYMENT DATE RANGE:
USER/OPERATOR: ,R2
TAX DISTRICT(S):
BILL YEAR RANGE:
BILL# RANGE:

BILL TYPE: Motor Vehicle

RELEASE NUMBER ONLY:No

SORT BY: Name

PAYMENT TYPE: ,Card - Card,Cash - Cash,Check - Check,Check Wire - Check Wire,MOrder - Money Order,UNKNOWN -

RUN DATE: 12/15/2021 1:32 PM

DAVIE COUNTY REFUND REPORT
VEHICLE REFUND REPORT 11/15/2021-12/14/2021

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE	TIME
TOTAL REFUNDS PRINTED:						
TOTAL VOID REFUNDS:	0.00					
TOTAL:	0.00					

RUN DATE: 12/15/2021 1:32 PM

DAVIE COUNTY REFUND REPORT
VEHICLE REFUND REPORT 11/15/2021-12/14/2021

VOIDED REFUND AMOUNTS OF REFUNDS NOT IN 11/15/2021 - 12/14/2021

NAME	BILL NUMBER	AMOUNT	OPER	PAYMENT TYPE	DATE	TIME	REFUND DATE
TOTAL VOID REFUNDS:							

RUN DATE: [illegible]

REGULAR RELEASE REPORT 11/15/2021-12/14/2021

Davie County

PARAMETERS SELECTED FOR RELEASES REPORT:

TRANSACTION DATE/TIME RANGE: 11/15/2021 - 12/14/2021
PAYMENT DATE RANGE:
BILL TYPE: Regular
BILL YEAR/NUMBER RANGE:
PRINT TOTALS ONLY: No
USER/OPERATOR:
EXCLUDE USERS/OPERATORS: ,R2
SORT ORDER: Name
REPORT TITLE: REGULAR RELEASE REPORT
11/15/2021-12/14/2021
DISTRICT/TYPE/FEE:
BATCH MONTH RANGE:
BATCH YEAR RANGE:
BATCH REAL TIME:
INCLUDE ONLY THOSE WITH RELEASE NUMBERS: No

REGULAR RELEASE REPORT 11/15/2021-12/14/2021

Davie County

RUN DATE: 12/15/2021 1:30 PM

REGULAR RELEASE REPORT 11/15/2021-12/14/2021

Davie County

NAME	BILL NUMBER		OPER	DATE/TIME	DISTRICT	VALUE	AMOU
304439	2021-7222	DY: PERSONAL PROPERTY	krafie	11/16/2021 2:22:19 PM			
DEX HEAVY DUTY PARTS							
					FR05ADVLTAX	10,011.00	4
					C ADVLTAX	10,011.00	73
		SIGNS WERE DUPLICATED UNDER FURN & FIXT			TOTAL RELEASES:		77.38
82524413	2021-9590	DY: RP:I20000003701	Heather B	12/10/2021 3:39:49 PM			
GALE PAUL H III							
					C ADVLTAX	342,520.00	2,510.67
					FR02ADVLTAX	342,520.00	137.01
		DOUBLE TAXATION			TOTAL RELEASES:		2,647.68
8314349	2021-5569	DY: RP:E300000096	rhursey	11/30/2021 11:10:41 AM			
HEMPHILL WAYNE MORRIS							
					C ADVLTAX	115,360.00	845.59
					FR16ADVLTAX	115,360.00	46.14
		THIS PARCEL WAS TRANSFERRED TO ACCT#8314349 IN ERROR. THIS PARCEL BELONGS TO WILLIAM AND PRISCILLA COLLETTE. THIS BILL WILL BE RELEASED AND REBILLED TO THE COLLETTES.			TOTAL RELEASES:		891.73
8312623	2021-12984	DY: RP:C500000057	Heather B	12/3/2021 1:33:20 PM			
HUTCHINS JAMES C/CAROL S							
					FR08ADVLTAX	139,680.00	55.87
					C ADVLTAX	139,680.00	1,023.85
		METAL BUILDING WAS NEVER BUILT			TOTAL RELEASES:		1,079.72
8303895	2021-17162	DY: PERSONAL PROPERTY	lpotts	12/10/2021 4:56:42 PM			
MENDEZ GUADALUPE							
					FR10PEN FEE	7,459.00	0.30
					FR10ADVLTAX	7,459.00	2.98
					C ADVLTAX	7,459.00	54.67
					C PEN FEE	7,459.00	5.47
		THIS MOBILE HOME WAS DOUBLE LISTED ALSO IN THE NAME OF ROSALIA NIEVES.			TOTAL RELEASES:		63.42
82513064	2021-21562	DY:0RP:N5010A0020	RRiel	11/17/2021 2:00:12 PM			
ROJAS AGAPITO							
					CI01NUISFEE	47,520.00	3,000.00
		PER AARON THIES (TOWN CLERK/FINANCE) TAXPAYER SENT PAYMENT TO THE TOWN OF COOLEEMEE			TOTAL RELEASES:		3,000.00
NET RELEASES PRINTED:	7,759.93						
TOTAL TAXES RELEASED							7,759.93

Attachment: Tax_Reports_012022 (Tax Reports - December 2021)

RUN DATE: 12/15/2021 1:30 PM

REGULAR RELEASE REPORT 11/15/2021-12/14/2021
Davie County

TAX YEAR	RATE YEAR	REAL VALUE RELEASED	PERS VALUE RELEASED	TOTAL VALUE RELEASED	REAL TAX RELEASED	PERS TAX RELEASED	MV VALUE RELEASED	MV TAXES RELEASED	TOTAL VALUE RELEASED	TOTAL TAXES RELEASED
ADVLTAX - COUNTY TAX										
2021	2021	597,560	17,470	615,030	4,380.11	128.05	0	0.00	615,030	4,508.16
DIST TOTAL		597,560	17,470	615,030	4,380.11	128.05	0	0.00	615,030	4,508.16
C PEN FEE - C PEN FEE										
2021	2021	0	7,459	7,459	0.00	5.47	0	0.00	7,459	5.47
DIST TOTAL		0	7,459	7,459	0.00	5.47	0	0.00	7,459	5.47
CI01NUISFEE - CI01NUISFEE										
2021	2021	47,520	0	47,520	3,000.00	0.00	0	0.00	47,520	3,000.00
DIST TOTAL		47,520	0	47,520	3,000.00	0.00	0	0.00	47,520	3,000.00
FR02ADVLTAX - FIREADVL2										
2021	2021	342,520	0	342,520	137.01	0.00	0	0.00	342,520	137.01
DIST TOTAL		342,520	0	342,520	137.01	0.00	0	0.00	342,520	137.01
FR05ADVLTAX - FIREADVL5										
2021	2021	0	10,011	10,011	0.00	4.00	0	0.00	10,011	4.00
DIST TOTAL		0	10,011	10,011	0.00	4.00	0	0.00	10,011	4.00
FR08ADVLTAX - FIREADVL8										
2021	2021	139,680	0	139,680	55.87	0.00	0	0.00	139,680	55.87
DIST TOTAL		139,680	0	139,680	55.87	0.00	0	0.00	139,680	55.87
FR10ADVLTAX - FIREADVL10										
2021	2021	0	7,459	7,459	0.00	2.98	0	0.00	7,459	2.98
DIST TOTAL		0	7,459	7,459	0.00	2.98	0	0.00	7,459	2.98
FR10PEN FEE - FIREPEN FEE10										
2021	2021	0	7,459	7,459	0.00	0.30	0	0.00	7,459	0.30
DIST TOTAL		0	7,459	7,459	0.00	0.30	0	0.00	7,459	0.30
FR16ADVLTAX - FIREADVL16										
2021	2021	115,360	0	115,360	46.14	0.00	0	0.00	115,360	46.14
DIST TOTAL		115,360	0	115,360	46.14	0.00	0	0.00	115,360	46.14
GRAND TOTALS:		1,242,640	49,858	1,292,498	7,619.13	140.80	0	0.00	1,292,498	7,759.93

RUN DATE: 12/15/2021 1:38 PM

VEHICLE RELEASE REPORT 11/15/2021-12/14/2021
Davie County

PARAMETERS SELECTED FOR RELEASES REPORT:

TRANSACTION DATE/TIME RANGE: 11/15/2021 - 12/14/2021
PAYMENT DATE RANGE:
BILL TYPE: Motor Vehicle
BILL YEAR/NUMBER RANGE:
PRINT TOTALS ONLY: No
USER/OPERATOR:
EXCLUDE USERS/OPERATORS: ,R2
SORT ORDER: Name
REPORT TITLE: VEHICLE RELEASE REPORT
11/15/2021-12/14/2021
DISTRICT/TYPE/FEE:
BATCH MONTH RANGE:
BATCH YEAR RANGE:
BATCH REAL TIME:
INCLUDE ONLY THOSE WITH RELEASE NUMBERS: No

RUN DATE: 12/15/2021 1:3? PM

VEHICLE RELEASE REPORT 11/15/2021-12/14/2021

Davie County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOU

ET RELEASES PRINTED:

TOTAL TAXES RELEASED

RUN DATE: 12/15/2021 1:35 PM

VEHICLE RELEASE REPORT 11/15/2021-12/14/2021

Davie County

GRAND TOTALS:

Mocksville $172.67

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date
12/15/2021

Payee Name	Address 1	Address 3	Refund Type	Transaction #	Refund Description	Refund Reason	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
ANDERSON, OLIN OSCAR	152 FALLINGCREEK DR	ADVANCE, NC 27006	Adjustment >= $100	234771612	Refund Generated due to adjustment on Bill #0062519089-	Over Assessment	C ADVL	Tax	($96.10)	$0.00	($96.10)
							ADVRUR	Tax	($3.20)	$0.00	($3.20)
							FIREADVL1	Tax	($5.24)	$0.00	($5.24)
										Refund	$104.54
ASHLEY, ROBERT BOYD	157 SUNSET CIR	MOCKSVILLE, NC 27028	Proration	156514412	Refund Generated due to proration on Bill	Other Errors	C ADVL	Tax	($113.10)	$0.00	($113.10)
							FIREADVL12	Tax	($6.13)	$0.00	($6.13)
										Refund	$119.23
BOGER, RICKY JOEL	2188 ANGELL RD	MOCKSVILLE, NC 27028	Adjustment < $100	156514416	Refund Generated due to adjustment on Bill	Adjustment	C ADVL	Tax	($15.61)	$0.00	($15.61)
							FIREADVL16	Tax	($0.85)	$0.00	($0.85)
										Refund	$16.46
BROOKS, CHEREE DANIYEL	230 SUMMIT DR	MOCKSVILLE, NC 27028	Proration	313028836	Refund Generated due to proration on Bill #0062512113-2021-2021-0000-00	Vehicle Sold	C ADVL	Tax	($54.15)	$0.00	($54.15)
							CI02ADVL	Tax	($21.43)	$0.00	($21.43)
							CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
							FIREADVL12	Tax	($2.95)	$0.00	($2.95)
										Refund	$78.53
CAUDILL, GLORIA FUSSELL	177 SPYGLASS DR	BERMUDA RUN, NC 27006	Proration	234771636	Refund Generated due to proration on Bill #0036845258-	Vehicle Sold	C ADVL	Tax	($141.25)	$0.00	($141.25)
							CI03ADVL	Tax	($28.71)	$0.00	($28.71)
							FIREADVL15	Tax	($7.65)	$0.00	($7.65)
										Refund	$177.61
EDWARDS, PHILIP DAVID	234 OLEANDER DR	BERMUDA RUN, NC 27006	Proration	234771924	Refund Generated due to proration on Bill #0042885976-	Vehicle Sold	C ADVL	Tax	($32.53)	$0.00	($32.53)
							CI03ADVL	Tax	($6.62)	$0.00	($6.62)
							FIREADVL15	Tax	($1.77)	$0.00	($1.77)
										Refund	$40.92
EVANS, RUSSELL WAINWRIGHT	138 BLUE BONNET CT	MOCKSVILLE, NC 27028	Proration	313028872	Refund Generated due to proration on Bill #0051224851-2020-2020-0000-00	Vehicle Sold	C ADVL	Tax	($4.08)	($0.20)	($4.28)
							CI02ADVL	Tax	($1.60)	($0.08)	($1.68)
							CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
							FIREADVL12	Tax	($0.22)	($0.01)	($0.23)
										Refund	$6.19
GAUGHAN, PHILIP JOSEPH	1739 UNDERPASS RD	ADVANCE, NC 27006	Proration	234771669	Refund Generated due to proration on Bill #0063124826-	Vehicle Sold	C ADVL	Tax	($146.59)	$0.00	($146.59)
							ADVRUR	Tax	($4.87)	$0.00	($4.87)
							FIREADVL1	Tax	($8.00)	$0.00	($8.00)
										Refund	$159.46
GENAWAY, CHARLENE MARY	150 BROOKSTONE DR	ADVANCE, NC 27006	Proration	234771663	Refund Generated due to proration on Bill #0061347266-	Vehicle Sold	C ADVL	Tax	($77.49)	$0.00	($77.49)
							CI03ADVL	Tax	($15.75)	$0.00	($15.75)
							FIREADVL15	Tax	($4.20)	$0.00	($4.20)
										Refund	$97.44
HARRIS, ANTHONY GASTON	161 INDIAN HILLS RD	ADVANCE, NC 27006	Proration	156796988	Refund Generated due to proration on Bill	Vehicle Sold	C ADVL	Tax	($40.47)	$0.00	($40.47)
							FIREADVL9	Tax	($2.19)	$0.00	($2.19)
										Refund	$42.66
HUNCKLER FABRICATION LLC	123 SOUTH PARK PLACE	MOCKSVILLE, NC 27028	Proration	313028900	Refund Generated due to proration on Bill #0062367637-2020-2020-0000-00	Vehicle Sold	C ADVL	Tax	($348.63)	$0.00	($348.63)
							CI02ADVL	Tax	($136.99)	$0.00	($136.99)
							CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
							FIREADVL12	Tax	($18.89)	$0.00	($18.89)
										Refund	$504.51
LINK, CHARLES BRYAN	367 BING CROSBY BLVD	BERMUDA RUN, NC 27006	Proration	235196340	Refund Generated due to proration on Bill #0050215418-	Vehicle Sold	C ADVL	Tax	($21.81)	$0.00	($21.81)
							CI03ADVL	Tax	($4.47)	$0.00	($4.47)
							FIREADVL15	Tax	($1.19)	$0.00	($1.19)
										Refund	$27.47
PARKER, MARGARET SANFORD	515 S MAIN ST	MOCKSVILLE, NC 27028	Proration	313028904	Refund Generated due to proration on Bill #0030063082-2020-2020-0000-00	Vehicle Sold	C ADVL	Tax	($31.99)	$0.00	($31.99)
							CI02ADVL	Tax	($12.57)	$0.00	($12.57)
							CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
							FIREADVL12	Tax	($1.73)	$0.00	($1.73)
										Refund	$46.29
RIDENHOUR, JAMES ADAM	PO BOX 965	COOLEEMEE, NC 27014	Proration	156514458	Refund Generated due to proration on Bill	Vehicle Sold	C ADVL	Tax	($5.27)	$0.00	($5.27)
							FIREADVL4	Tax	($0.29)	$0.00	($0.29)
										Refund	$5.56
ROLLINS, LALITA YORK	663 CEDAR GROVE CHURCH RD	MOCKSVILLE, NC 27028	Proration	156797300	Refund Generated due to proration on Bill	Vehicle Sold	C ADVL	Tax	($3.07)	$0.00	($3.07)
							FIREADVL9	Tax	($0.17)	$0.00	($0.17)
										Refund	$3.24

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date
12/15/2021

SMITH, RITA LINK	132 DEERFIELD DR	MOCKSVILLE , NC 27028	Proration	156514462	Refund Generated due to proration on Bill	Vehicle Sold	C ADVL	Tax	($148.43)	$0.00	($148.43)
							FIREADVL8	Tax	($8.04)	$0.00	($8.04)
										Refund	$156.47
TRUE, PHYLLIS ZEIGLER	273 GEORGIA RD	MOCKSVILLE , NC 27028	Proration	156514466	Refund Generated due to proration on Bill	Vehicle Sold	C ADVL	Tax	($179.95)	$0.00	($179.95)
							FIREADVL14	Tax	($9.75)	$0.00	($9.75)
										Refund	$189.70
WOODY, HEATHER SAUL	1117 RIVERBEND DR	ADVANCE, NC 27006	Proration	234771705	Refund Generated due to proration on Bill #0053254644-	Vehicle Sold	C ADVL	Tax	($15.96)	$0.00	($15.96)
							CI03ADVL	Tax	($3.25)	$0.00	($3.25)
							FIREADVL15	Tax	($0.87)	$0.00	($0.87)
										Refund	$20.08
WOODY, STEPHEN LEE	1117 RIVERBEND DR	ADVANCE, NC 27006	Proration	234771714	Refund Generated due to proration on Bill #0061228769-	Vehicle Sold	C ADVL	Tax	($20.11)	$0.00	($20.11)
							CI03ADVL	Tax	($4.09)	$0.00	($4.09)
							FIREADVL15	Tax	($1.09)	$0.00	($1.09)
										Refund	$25.29
YOUNG, STEPHEN RANDLE	278 BAITY RD	MOCKSVILLE , NC 27028	Proration	156514480	Refund Generated due to proration on Bill	Vehicle Sold	C ADVL	Tax	($86.81)	$0.00	($86.81)
							FIREADVL16	Tax	($4.70)	$0.00	($4.70)
										Refund	$91.51
										Refund Total	$1913.16

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

<u>Agenda Item Details:</u>

Date of Meeting: January 3, 2022

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Recreation & Parks Advisory Board - Re-Appointment - Chris Branham

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BACKGROUND/PURPOSE OF REQUEST: Recreation & Parks Advisory Board - Re-Appointment - Chris Branham

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: January 3, 2022

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Recreation & Parks - Appointment - Roger Funderburk

BACKGROUND/PURPOSE OF REQUEST: Recreation & Parks - Appointment - Roger Funderburk

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
1126 Roger Funderburk

1126: Roger Q. Funderburk

Application created: 12/08/2021

Contacts

Email rogerfunderburk@yahoo.com

Address 384 Park Ave.

Mocksville NC, 27028

Application details

Occupation details

Occupation Maintenance

Company name Cummins Diesel, Inc.

Position Generator Service Tech

Availability details I work full--time Monday through Friday, but am available to meet in the evenings and on weekends.

Education and Experience High School Graduate

U.S. Army - 82nd Airborne Division

Veteran Paratrooper 2001-2015 - Deployed 4 times (Iraq x 2, Kuwait, Afghanistan)

Some college classes through US Army

Experience in Power Generation, Diesel Engines

Attachments

Appointment details

1 **Recreation and Parks Advisory Board** For: 0 Against: 0 Final Recommendation: None

Qualifications

Must be a Resident of Davie County

Applicant: I lived in Davie County all my childhood and teenage years and then returned here after serving in the U.S. Army. My wife has resided here here entire life. We love Davie County and will never leave. We have 3 children whom have all gone to Davie County Schools and participated in Parks and Rec activities. I want to become part of this board to get involved with my community and I believe I can be a benefit to this group. I am very active with Davie Little League and P413 Baseball/Softball Ministry. I have coached youth baseball for approximately 4 years. I look forward to being a part of this group and I will do whatever I can to help move Davie County Recreation & Parks in a positive direction.

Workflow

Name	Description	Status	Date
Stacy A. Moyer	Initial Review	IN PROGRESS	
Paul Moore	Recreation and Parks Advisory Board Pre-Review	PENDING	
Clerks	Schedule	PENDING	
Clerks	Appoint	PENDING	

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: January 3, 2022

Department: Finance

Resource Person: Cindy Chapman

ISSUE/ACTION REQUESTED:
Budget Amendments for January 2022 Board of Commissioners Meeting

BACKGROUND/PURPOSE OF REQUEST: Staff recommends the following budget amendments for Board consideration and approval.

FISCAL IMPACT:

EMS10	**$ 608**	**Accept EMS miscellaneous revenues to be used for operations**
EMS11	**$ 629**	**Insurance Settlement for EMS vehicle that was struck by deer**
SRCT10	**$ 119**	**Accept State grant funds for Senior Services operations**
DCSOA6	**$17,000**	**State Unauthorized Substance Tax funds to use for Sheriff ops**
ROD3	**$ 2,000**	**Register of Deeds- Carry forward funds for security upgrades**

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:

BUDGET AMENDMENTS FOR JANUARY 3 2022

Finance Department
123 S. Main Street | Mocksville, NC 27028 | 336.753.6020
DavieCountyNC.gov

BUDGET AMENDMENTS FOR JANUARY 3, 2022

12/28/2021 08:03 |COUNTY OF DAVIE |P 1
cschapman |BUDGET AMENDMENTS JOURNAL ENTRY PROOF |bgamdent

LN	ORG / ACCOUNT	OBJECT	PROJ	ORG DESCRIPTION	ACCOUNT DESCRIPTION / LINE DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET	ERR

YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC	JNL-DESC	ENTITY	AMEND
2022 06	60001	12/01/2021	EMS 10		BUA	EMS 10	1	2

LN	ORG / ACCOUNT	OBJECT	ORG DESCRIPTION	ACCOUNT DESCRIPTION / LINE DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
1	52510 / 010 -5200-2510-001-001-540100-	540100	EMERGENCY MEDICAL SERVICES	EDUCATION & TRAINING / November Deposit	12/01/2021	14,828.00	38.00	14,866.00
2	52510 / 010 -5200-2510-001-001-530360-	530360	EMERGENCY MEDICAL SERVICES	UNIFORMS / November Deposit	12/01/2021	27,000.00	560.00	27,560.00
3	52510 / 010 -5200-2510-001-001-560120-	560120	EMERGENCY MEDICAL SERVICES	SPECIAL EVENTS / November Deposit	12/01/2021	1,756.00	10.00	1,766.00
4	42510 / 010 -4200-2510-001-001-480034-	480034	EMERGENCY MEDICAL SERVICES	MISCELLANEOUS REVENUE EMS / November Deposit	12/01/2021	-448.00	-608.00	-1,056.00
				** JOURNAL TOTAL			0.00	

YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC	JNL-DESC	ENTITY	AMEND
2022 06	60002	12/01/2021	EMS 11		BUA	EMS 11	1	2

LN	ORG / ACCOUNT	OBJECT	ORG DESCRIPTION	ACCOUNT DESCRIPTION / LINE DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
1	41910 / 010 -4100-1910-001-001-490012-	490012	GENERAL GOVERNMENT REVENUE	INSURANCE SETTLEMENT / Deer Strike - INS Check	12/01/2021	-3,682.00	-629.00	-4,311.00
2	52510 / 010 -5200-2510-001-001-550170-	550170	EMERGENCY MEDICAL SERVICES	VEHICLE MAINTENANCE / Deer Strike - INS Check	12/01/2021	68,208.00	629.00	68,837.00
				** JOURNAL TOTAL			0.00	

YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC	JNL-DESC	ENTITY	AMEND
2022 06	60018	12/07/2021	SrCt10		BUA	SrCt10	1	2

LN	ORG / ACCOUNT	OBJECT	ORG DESCRIPTION	ACCOUNT DESCRIPTION / LINE DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
1	45210206 / 010 -4500-5210-206-001-430133-	430133	GENERAL PURPOSE STATE FUNDS	GENERAL PURPOSE FUNDING / Grant amount received	12/07/2021	-10,574.00	-119.00	-10,693.00
2	55210206 / 010 -5500-5210-206-001-530250-	530250	GENERAL PURPOSE STATE FUNDS	PRINTING & BINDING / Grant amount received	12/07/2021	4,574.00	119.00	4,693.00
				** JOURNAL TOTAL			0.00	

YEAR-PER	JOURNAL	EFF-DATE	REF 1	REF 2	SRC	JNL-DESC	ENTITY	AMEND
2022 06	60061	12/17/2021			BUA	DCSOA6	1	2

LN	ORG / ACCOUNT	OBJECT	ORG DESCRIPTION	ACCOUNT DESCRIPTION / LINE DESCRIPTION	EFF DATE	PREV BUDGET	BUDGET CHANGE	AMENDED BUDGET
1	42110 / 010 -4200-2110-001-001-430141-	430141	SHERIFF'S DEPARTMENT	STATE UNAUTHORIZED SUBSTAN TAX / FOR AMMO	12/17/2021	.00	-17,000.00	-17,000.00

Finance Department
123 S. Main Street | Mocksville, NC 27028 | 336.753.6020
DavieCountyNC.gov

BUDGET AMENDMENTS FOR JANUARY 3, 2022

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12/28/2021 08:03     |COUNTY OF DAVIE                                                                         |P       2
cschapman            |BUDGET AMENDMENTS JOURNAL ENTRY PROOF                                                   |bgamdent

 LN   ORG    OBJECT PROJ  ORG DESCRIPTION          ACCOUNT DESCRIPTION                      PREV          BUDGET        AMENDED
    ACCOUNT                                    LINE DESCRIPTION              EFF DATE     BUDGET         CHANGE         BUDGET
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YEAR-PER JOURNAL  EFF-DATE  REF 1  REF 2      SRC JNL-DESC   ENTITY AMEND

2022  06   60061 12/17/2021                   BUA DCSOA6       1      2

   2 52110    530330       SHERIFF'S DEPARTMENT         DEPARTMENT SUPPLIES                   160,154.00     17,000.00     177,154.00
     010 -5200-2110-001-001-530330-                           FOR AMMO                          12/17/2021

                                                                    ** JOURNAL TOTAL                        0.00

YEAR-PER JOURNAL  EFF-DATE  REF 1  REF 2      SRC JNL-DESC   ENTITY AMEND

2022  06   60070 12/20/2021 ROD3              BUA ROD3         1      2

   1 41910    490016       GENERAL GOVERNMENT REVENUE   FUND BALANCE APPROPRIATED      -4,244,656.59     -2,000.00  -4,246,656.59
     010 -4100-1910-001-001-490016-                           Carry Forward for Vault Alarm  12/20/2021

   2 51710    530330       REGISTER OF DEEDS            DEPARTMENT SUPPLIES                     2,500.00      2,000.00       4,500.00
     010 -5100-1710-001-001-530330-                           Carry Forward for Vault Alarm  12/20/2021

                                                                    ** JOURNAL TOTAL                        0.00
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DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: January 3, 2022

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Prequalification Policy - Capital Improvement Projects

BACKGROUND/PURPOSE OF REQUEST: Prequalification Policy - Capital Improvement Projects

The prequalification process is used in large complex capital projects to evaluate and determine whether potential bidders have the skill, judgment, integrity, sufficient financial resources, and ability necessary to the faithful performance of a contract for construction or repair work.

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:

PreQual.Policy.2022.01

Resolution.Prequal.Bidders.2022.01

DAVIE COUNTY PREQUALIFICATION POLICY

Proposal Presented for Adoption January 3rd, 2022

Prequalification Policy – Capital Improvement Projects

I. Purpose

The purpose of this prequalification process is to impartially evaluate a contractor, and to properly determine by its responsible business practices, work experience, manpower, and equipment that it is qualified to bid on a construction project, including prime contracts awarded by construction managers pursuant to the Construction Manager at Risk ("CM at Risk") process. The award of contracts should be the result of open competition in bidding; impartiality in the selection of contractors; integrity in business practices; and skillful and safe performance of public contracts.

II. Policy

Prequalification is not required for all capital improvement projects.

The Bid Agent shall be responsible for prequalifying individual contractors to bid on construction projects when the County believes prequalification is preferred.

Prequalification is limited to construction or repair projects (regardless of cost) that are bid under the single-prime, separate-prime (multi-prime), or dual bidding methods. A bidder shall be deemed nonresponsive if it submits a bid on a construction project subject to prequalification for which it has not been accepted for prequalification in accordance with this policy.

Prequalification is prohibited for contracts for architectural, engineering, surveying, construction management at risk services, design-build services, and public-private partnership construction services.

The Construction Manager at Risk shall use the process outlined in this policy for the prequalification of first tier prime contractors on CM at Risk projects. The construction manager and the County shall jointly develop the assessment tool and criteria for each CM at Risk project, including the prequalification scoring values and minimum requirement score.

Notwithstanding the fact that a contractor was prequalified, the County reserves the right to reject a contractor's bid if it is determined that the contractor has not submitted the lowest responsible and responsive bid. The prequalification of the contractor shall not preclude the County from subsequently concluding that the contractor is not a responsible bidder pursuant to G.S.143-129. The prequalification of a contractor for a project shall only apply to the individual project. All construction and repair contracts shall be awarded to the lowest responsive and responsible bidder, taking into consideration quality, performance, and the time specified in the bids for the performance of the contract.

ORGANIZATIONS AFFECTED: All Departments.

III. Definitions

Bid Agent – Person assigned the responsibility to prepare the request for qualification, bid, and contract documents, advertise bids and proposals, and open bids for contracts under the direction of the Project Manager. The Bid Agent may be a professional services consultant retained by the County under an approved contract, the County Manager or designee, the Purchasing Officer, or a department head responsible for the project.

Project Director – Employee of the department responsible for a construction, repair, or purchasing project requiring a contract who shall be assigned the responsibility for managing the project and representing the department in matters relating to the project.

Construction Manager at Risk – A person, corporation, or entity that provides construction management at risk services. May also be referred to as Construction Manager.

Prequalification - A process of evaluating and determining whether potential bidders have the skill, judgment, integrity, sufficient financial resources, and ability necessary to the faithful performance of a contract for construction or repair work.

Purchasing Officer – Person in the Purchasing Department responsible for the overall conduct or oversight of all procurement activities of the County.

IV. Procedure

1. Each prospective bidder on contracts identified for prequalification by the Bid Agent and all CM at Risk projects shall apply on the approved prequalification application package to become prequalified.
2. The approved prequalification application will require information to be provided on the ownership of the firm, experience of firm's personnel, any affiliations with other construction firms, bonding capacity, financial resources, the type of work performed by the firm, and other objective criteria rationally related to the particular contract to be awarded.
3. The Bid Agent shall ensure that applications prepared for the projects comply with this policy and State law. The application is to be submitted by the deadline established in the notice of prequalification. The notice must be posted on the County's website for a minimum of ten business days for any construction project estimated to be $30,000 or more. The act of submitting the application does not permit the firm to submit a bid. Incomplete applications will be rejected or returned for further detail or correction in the sole discretion of the County.

V. Application

1. The application shall, at a minimum, address the following items:

   a. **Organizational Structure** – The firm shall provide a list of all owners, officers, partners, or individuals authorized to represent or conduct business for or sign legal documents for the firm. This list must include the full legal name, typed, or printed in a clear, legible form. Firms experiencing changes in ownership, organizational structure, or material changes in assets must inform the Bid Agent prior to the award of a contract. Failure of the firm to comply with this requirement may result in the termination of any contract awarded by the County.

   b. **Classification** – The firm shall indicate the type(s) of work the firm's workforce and equipment normally perform, licensure, and other pertinent information.

   c. **Experience** – The firm shall furnish a history documenting experience with projects of similar size, scope, or complexity involving the type(s) of work for which prequalification is requested.

   d. **Financial** – Firms will be required to provide a minimum of one year of complete audited financial statements from the most current period available.

   e. **Litigation/Claims** –The firm will be required to submit information regarding its litigation history, including litigation with owners and subcontractors.

   f. **Timeliness** - Firms must provide information on its success at completing projects on time, including the payment of liquidated damages.

   g. **Capacity** - Firms shall demonstrate sufficient bonding capacity, insurance, and resources for the project. Firms must provide relevant information on the personnel that will be directly responsible for the work, including the location of the office that will be primarily responsible for work.

   h. **Safety** - Firms shall also demonstrate an acceptable safety history. Firms must provide copies of any complaints, safety violations or reports from the North Carolina Qualifications Board, OSHA, or any other regulating agency associated with any construction project.

   i. **Legal Authorization** –The Applicant must provide a copy of their North Carolina Contractor's License, or provide a statement indicating that they are able to acquire one before submitting a bid on a project. If a statement is required, the Applicant shall identify the states in which they are licensed for this type of work.

VI. Review of Application – County Bid Projects

1. **Prequalification Committee** – The Project Manager shall establish a Prequalification Committee for each project to review and score applications submitted by the firms to determine the prequalification eligibility.

2. **Review of Applications** – The Prequalification Committee shall use an objective assessment process and criteria for that specific project. The prequalification criteria shall not require the firm to have previously been awarded a construction or repair project by the County. The prequalification criteria used by the Prequalification Committee shall include prequalification scoring values and the minimum required score to be prequalified for the project. The Prequalification Committee shall approve or deny the applications in accordance with the prequalification criteria and scoring system.

3. **Notice of Decision** – The firms shall be promptly notified in writing of the Prequalification Committee's decision via e-mail and first-class mail. The notification to a contractor determined not to be prequalified shall include the reason(s) for denial. Notice shall be provided prior to the advertisement of bids for the project and with sufficient time for the firm to protest the denial of prequalification.

VII. Review of Application – CM at Risk Projects

1. **Prequalification Committee** - The Construction Manager and the Project Manager shall agree upon the members of the Construction Manager's Prequalification Committee. The Prequalification Committee will review prequalification applications submitted by the firms and will determine prequalification eligibility for the CM at Risk project.

2. **Review of Applications** – The Prequalification Committee and the Project Manager shall agree upon an objective assessment process. The Construction Manager and the Project Manager shall develop prequalification criteria, including prequalification scoring values and the minimum required score to be prequalified for the project. The prequalification criteria shall not require the firm to have previously been awarded a construction or repair project by the Construction Manager or the County. The Prequalification Committee shall approve or deny the applications in accordance with the prequalification criteria and scoring system.

3. **Notice of Decision** – The firms shall be promptly notified of the Prequalification Committee's decision via e-mail and first-class mail. The notification to a contractor determined not to be prequalified shall include the reason(s) for denial. Notice shall be provided prior to the advertisement of bids for the project and with sufficient time for the firm to protest the denial of prequalification.

VIII. Protest Procedures

1. **Protest Procedure** – The protest procedure is as follows:

   a. The firm may protest the denial of prequalification. A written protest must be received by the Purchasing Officer, or designee, within two business days of notice of denial. The written protest shall clearly identify the project and the Project Director, clearly articulate the reasons for the protest, and attach any documents or additional information in support of the firm's position. The Purchasing Officer, or designee, will contact the firm and set up a date and time to discuss the protest. If upon review, the Purchasing Officer, or designee, determines that the firm meets the criteria for prequalification, the firm shall be notified that it is prequalified to bid on the project and allowed to participate in the bid process. If the Purchasing Officer, or designee, upholds the denial, the firm shall be notified in writing by e-mail and first-class mail.

   b. If the firm desires further review after receiving the decision of the Purchasing Officer, the firm may request an administrative review and final decision by the County Manager, or designee. A written request for administrative review must be received by the County Manager, or designee, within two business days of the firm's receipt of the decision from the Purchasing Officer, or designee. The request for administrative review shall clearly identify the project and the Project Manager, clearly articulate the reasons for the review, and attach any documents or additional information in support of the firm's position. The County Manager, or designee, will contact the firm and set up a date and time for the administrative review. If, upon review, the County Manager, or designee, determines that the firm meets the criteria for prequalification, the firm shall be notified that it is prequalified to bid on the project and allowed to participate in the bid process. If the County Manager, or designee, upholds the denial, the firm shall be notified in writing by e-mail and first-class mail.

2. **General Rules for Protests –** Firms submitting applications shall be provided an e-mail address for communication with the Purchasing Officer during the protest process. The firm shall provide at least two e-mail addresses for use by the Purchasing Officer in communicating with the firm. The bid opening cannot occur until the protest process is completed. The bid opening must be scheduled to allow sufficient time for a bidder that is granted prequalification through the protest process to submit a bid on that project.

COUNTY of DAVIE

Prequalification Form for New DAVIE COUNTY DETENTION CENTER Prime Contractor

Pursuant to the statute, this form gathers information about the contractors seeking to qualify for the work and provides a general format for the prequalification criteria. **Completing this questionnaire does not guarantee prequalification**. Evaluation of the submittal shall be performed by the prequalification committee in accordance with GS 143-128.1, 143-135.8 and the County's Prequalification Policy (attached).

Contractors must use the project specific form received from the Prequalification Committee.

PREQUALIFICATION DUE DATE/TIME: ______________________ ______________________

(date) (time)

Submitted to: ______________________

Contact Name receiving prequalifying packages

____

Agency/Institution

____

Address

____

Address

____

City/State Zip Code + 4

______________________ ______________________

Phone number | Fax Number

____

E-mail address

Project: ______________________

Name of Project

____

Project Owner

____

Project Location/Address

____

Project Architect, Engineer or Design Professional

______________________ ______________________

Project Phase | Project Start Date (Approx.)

______________________ ______________________

Project/Phase Duration | Anticipated Bid Date

______________________ ______________________

Total Project Budget | Phase Budget

COUNTY of DAVIE

Prequalification Form for New DAVIE COUNTY DETENTION CENTER Prime Contractor

Project Description: (An in-depth narrative of the details of the project, site, trades, LEED, etc.)

____

____

____

____

____

____

SECTION 1. GENERAL COMPANY INFORMATION

1. a. Primary/Main office location

____
Company Name

____
Physical Address

____
Mailing Address

____
City/State Zip Code + 4

(______)______________________ (_____) ______________________
Phone number Fax number

______________________ ______________________
Primary Contact Name Secondary Contact Name

______________________ ______________________
Primary Contact Email Address Secondary Contact Email Address

[Matrix: 0-2 points. If filled out completely give 2 points. If not, give 0 points.]

Organization

1. b. Business type (check box) ☐ Corporation ☐ Partnership ☐ Limited Liability Company ☐ Sole Proprietor ☐ Joint Venture

Indicate your NC Statewide Uniform Certification: (check box): ☐ MBE ☐ HBE ☐ AABE ☐ AIBE ☐ WBE ☐ SDB ☐ DBE

See website link for more information: http://www.doa.nc.gov/hub/swuc.htm

______________________ Other (specify) ______________________ Certifying Agency/State (specify)

Is your firm registered with the State of North Carolina to do business? ☐ Yes ☐ No

Is your firm owned or controlled by a parent or any other organization? ☐ Yes ☐ No

Describe Ownership if Yes:______________________

List all other names your firm has operated as for the past five (5) years: ______________________

____

[Matrix: 0-1 points. If filled out completely give 1 point. If not, give 0 points.]

COUNTY of DAVIE
Prequalification Form for New DAVIE COUNTY DETENTION CENTER Prime Contractor

1. c. Licensing Information (Please provide all North Carolina professional licenses required for you to perform your services.)

NC License number/name of licensee	License Limit/Level	State/County/City Privilege License (provide copy)
___	___	___
___	___	___
___	___	___

Has any license ever been denied or revoked? ☐ Yes ☐ No If yes, please describe, ___________

____

____

[Matrix: 0-1 points. If filled out completely give 1 point. If not, give 0 points.]

1. d. Type of Work Performed on a regular basis

Primary Scope of Work: ___________

Secondary Scope of Work: ___________

Other Scope of Work: ___________

What type of work do you self perform?___________

[Matrix: 0-1 points. If filled out completely give 1 point. If not, give 0 points.]

Bonding

1. e. (1) Attach letter, dated within the last 30 days, from your surety company, signed by their Attorney in Fact, verifying their willingness to issue sufficient payment and performance bonds for this project, on behalf of your firm and the dollar limits of that bond commitment, both single and aggregate. Surety company bond rating shall be rated "A" or better under the A.M. Best Rating system or The Federal Treasury List.
Have you attached a surety letter? ☐ Yes ☐ No

[Matrix: 0-1 point. If surety letter attached give 1 point. If not, give 0 points.]

1. e. (2) Have any Funds been expended by a Surety Company on your firm's behalf? ☐ Yes ☐ No If yes, explain

____

____

[Matrix: 0-2 points. If no funds expended by surety company give 2 points. If not, give 0 points.]

Insurance

1. f. The minimum requirements of coverage are listed in the County's Construction General Conditions. Firms must indicate that they can provide evidence of insurance coverage, should they be the successful bidder by attaching a copy of their insurance certificate. Have you attached a copy of your insurance certificate? ☐ Yes ☐ No

- Workers Compensation Insurance as required by law and Employer's Liability Insurance Coverage with minimum limits of $100,000.

COUNTY of DAVIE

Prequalification Form for New DAVIE COUNTY DETENTION CENTER Prime Contractor

- Comprehensive general liability with minimum limits of $500,000 per occurrence for bodily injury and $ 100,000 per occurrence/$300,000 aggregate for property damage.

[Matrix: 0-1 point. If insurance certificate attached give 1 point. If not, give 0 points.]

Financials

1. g. Attach latest balance sheet and income statement, if available, based on company type. Audited statements preferred. If not available, attach a copy of the latest annual renewal submission to the relevant licensing board. (Firm must submit financial data and may clearly indicate a request for confidentiality to avoid this item from becoming part of a public record.) Have you attached a balance sheet? ☐ Yes ☐ No

[Matrix: 0-1 point. If financials attached give 1 point. If not, give 0 points.]

SECTION 2. GENERAL REQUIREMENTS

Experience - Size/Capacity/Workload

2. a. (1) List the annual dollar value of construction work the company has performed for each year over the last (3) three calendar years (if applicable).

1 _______(yr)	2_______(yr)	3______(yr)

[Matrix: 0-3 points. For each year completed give 1 point each.]

2. a. (2) How many projects do you currently have under contract or in progress and what is their total dollar value?

- ____________________________(# of projects);
- $ __________________________ (Current projects contract amount);
- $ __________________________(Projects current amount remaining to bill)

[Matrix: 0-3 point. If section completed give 3 point. If not, give 0 points.]

2. a. (3) What was your largest job completed? ______________Sq. Ft. $ __________________(Dollar Amount)
____ Location ________________________________ Year Completed

[Matrix: 0-5 points. Take the "dollar amount of largest job completed" and multiply by 1.5. If the result is larger than the estimated package cost, give 5 points. If the result is smaller, give 0 points.]

2. a. (4) Current Backlog $ ____ (Dollar Amount)

[Matrix: 0-5 points. Take "current backlog" dollar amount and add "largest job completed (2.a.(3)) multiplied by 1.5". If the result is smaller than the average of the "annual dollar amounts" listed in (2.a.(1)) multiplied by 1.5, give 5 points. If the result is larger, give 0 points.]

Attachment: PreQual.Policy.2022.01 (Prequalification Policy - Capital Improvement Projects)

COUNTY of DAVIE
Prequalification Form for New DAVIE COUNTY DETENTION CENTER Prime Contractor

2. a. (5) List the three largest contracts currently under contract or in progress, including for each, the name of the project, owner, architect and/or GC/CMR and contact information below.

#1 –Project Name	
Description of Work Performed	
Contract Delivery Method (CM/GC)?	
Owner Name/ Representative	
Owner Address/Phone #/Email	
Architect Name/Representative	
Architect Address/Phone #/Email	
GC or CM Name/Representative	
GC or CM Address/Phone #/Email	
Contract Dollar Value	
Percentage Complete	
Original Substantial Completion date	
Current Anticipated or Actual Substantial Completion Date	

#2 –Project Name	
Description of Work Performed	
Contract Delivery Method (CM/GC)?	
Owner Name/ Representative	
Owner Address/Phone #/Email	
Architect Name/Representative	
Architect Address/Phone #/Email	
GC or CM Name/Representative	
GC or CM Address/Phone #/Email	
Contract Dollar Value	
Percentage Complete	
Original Substantial Completion date	
Current Anticipated or Actual Substantial Completion Date	

#3 –Project Name	
Description of Work Performed	
Contract Delivery Method (CM/GC)?	

COUNTY of DAVIE
Prequalification Form for New DAVIE COUNTY DETENTION CENTER Prime Contractor

Owner Name/ Representative	
Owner Address/Phone #/Email	
Architect Name/Representative	
Architect Address/Phone #/Email	
GC or CM Name/Representative	
GC or CM Address/Phone #/Email	
Contract Dollar Value	
Percentage Complete	
Original Substantial Completion date	
Current Anticipated or Actual Substantial Completion Date	

[Matrix: 0-3 points for each project listed. For each project above, give 1 point for each positive reference from either the owner, architect, or GC/CMR.]

Office Locations

2. b. Will this project be managed and directed from an office in NC? An office in NC is defined as "The principal place from which the trade or business of the bidder is directed or managed," per GS 143-59 (c). ☐ Yes ☐ No

[Matrix: 0-3 points. If office location is managed and directed from NC office give 3 points. If not, give 0 points.]

Litigation/Claims

2. c. (1) Has your company been involved in any judgments, claims, arbitration or mediation proceedings, or suits within the last five years, whether resolved or still pending resolution? ☐ Yes ☐ No If yes, state the project name(s), year(s), case number and reason why: ____________________

____

[Matrix: 0-2 points. If company has not been involved in any of the above, give 2 points. If they have, give 0 points.]

2. c. (2) Are there currently any judgments, claims, arbitration or mediation proceedings or suits pending or outstanding against your company, its officers, owners, or agents? ☐ Yes ☐ No If yes, state the project name(s), year(s), case number and reason why: ____________________

____

[Matrix: 0-2 points. If there are no current judgments, claims, arbitration, lawsuits, or mediation pending give 2 points. If there is, give 0 points.]

2. c. (3) Has your company ever failed to complete work awarded to it? ☐ Yes ☐ No If yes, please provide project name(s), year(s), and reason why: ____________________

____

[Matrix: 0-5 points. If company has never failed to complete awarded work, give 5 points. If they have failed to complete work, give 0 points.]

COUNTY of DAVIE
Prequalification Form for New DAVIE COUNTY DETENTION CENTER Prime Contractor

2. c. (4) Have you ever paid liquidated damages on any project? ☐ Yes ☐ No If yes, state the project name(s), year(s), and reason why. ____

____

____

[Matrix: 0-3 points. If "Yes" without sufficient explanation, give 0 points. If "No," give 3 points.]

2. c. (5) Has your present company, its officers, owners, or agents ever been convicted of charges relating to conflicts of interest, bribery, or bid rigging? ☐ Yes ☐ No If yes, state the project name(s), year(s), and reason why.____________

____

[Matrix: 0 -3 points. If "Yes," give 0 points. If "No," 3 points.]

2. c. (6) Has your present company, its officers, owners, or agents ever been barred from bidding public work in North Carolina? ☐ Yes ☐ No If yes, state the project name(s), year(s), case number and reason why.__________________

____

[Matrix: 0 - 3 points. If "Yes," give 0 points. If "No," 3 points.]

<u>Safety Record</u>

2. d. List your company's Experience Modification Rate (EMR) for past three years. (Attach OSHA 300 Log for the last 3 years.) Have you attached OSHA 300 log? ☐ Yes ☐ No

Present Rate	Last Rate	Year before rate
______________	______________	______________

If these rates reflect corporate performance over numerous locations, please explain, to the extent possible, the performance experience of the location serving this project: ____

____

List any OSHA fines and Jobsite fatalities in the past 3 years with an explanation: ______________________

____

[Matrix: 0-5 points. If EMR rate is less than or equal to 1, give 5 points. If not, give 0 points.]

<u>Historically Underutilized Business (HUB) Plan</u>

2. e. Does the company currently have a documented plan for engaging subcontractor participation from Historically Underutilized Businesses? ☐ Yes ☐ No If yes, please attach your company's HUB plan.

[Matrix: 0-3 points. If company has a current documented plan give 3 points. If not, give 0 points.]

SECTION 3. PROJECT SPECIFICS

3.a. The assigned project superintendent for this project shall be: ______________________________.
Include a resume. Have you included a resume? ☐ Yes ☐ No

[Matrix: 0-2 points. If resume included, give 2 points. If not, give 0 points.]

3.b. The experience this superintendent has on this specific type of project is: ___ 0-2 ___ 3-4 ___ 5-10 ___ >10 years.

[Matrix: 0-5 points. If 0-2 years give 1 point, 3-4 years give 2 points, 5-10 years give 4 points, >10 years give 5 points]

COUNTY of DAVIE
Prequalification Form for New DAVIE COUNTY DETENTION CENTER Prime Contractor

3.c. The assigned project manager for this project shall be ______________________________________.
Include a resume. Have you included a resume? ☐ Yes ☐ No

[Matrix: 0-2 points. If resume included, give 2 points. If not, give 0 points.]

3.d. The experience this project manager has on this specific type of project is: ___ 0-2 ___ 3-4 ___ 5-10 ___ >10 years.

[Matrix: 0-5 points. If 0-2 years give 1 point, 3-4 years give 2 points, 5-10 years give 4 points, >10 years give 5 points]

3.e. The experience your company has on this specific type of project is: ___ 0-1 ___ 2-4 ___ 5-8 ___ >8 projects.

[Matrix: 0-5 points. If 0-1 project give 1 point, 2-4 projects give 2 points, 5-8 projects give 4 points, >8 projects give 5 points]

<u>Similar Projects</u>

3.f. List three (3) current or completed projects of similar type which most closely reflects the size and complexity of the type of work being requested for the currently proposed project within the last 10 years.

#1 –Similar - Project Name	
Description of Work Performed	
Contract Delivery Method (CM/GC)?	
Owner Name/ Representative	
Owner Address/Phone #/Email	
Architect Name/Representative	
Architect Address/Phone #/Email	
GC or CM Name/Representative	
GC or CM Address/Phone #/Email	
Contract Dollar Value	
Percentage Complete	
Original Substantial Completion Date	
Current Anticipated or Actual Substantial Completion Date	
#2 –Similar - Project Name	
Description of Work Performed	
Contract Delivery Method (CM/GC)?	
Owner Name/ Representative	
Owner Address/Phone #/Email	

COUNTY of DAVIE
Prequalification Form for New DAVIE COUNTY DETENTION CENTER Prime Contractor

Architect Name/Representative	
Architect Address/Phone #/Email	
GC or CM Name/Representative	
GC or CM Address/Phone #/Email	
Contract Dollar Value	
Percentage Complete	
Original Substantial Completion Date	
Current Anticipated or Actual Substantial Completion Date	
#3 –Similar - Project Name	
Description of Work Performed	
Contract Delivery Method (CM/GC)?	
Owner Name/ Representative	
Owner Address/Phone #/Email	
Architect Name/Representative	
Architect Address/Phone #/Email	
GC or CM Name/Representative	
GC or CM Address/Phone #/Email	
Contract Dollar Value	
Percentage Complete	
Original Substantial Completion Date	
Current Anticipated or Actual Substantial Completion Date	

[Matrix: 0-5 points for each project listed. For each similar project listed above give 2 points. In addition, for each project above, give 1 point for each positive reference from either the owner, architect or GC/CMR.]

COUNTY of DAVIE

Prequalification Form for New DAVIE COUNTY DETENTION CENTER Prime Contractor

SECTION 4. SIGNATURE

By signing this document, you are acknowledging that all answers are true to the best of your knowledge. **<u>Any answers found to be falsified will bar you from being prequalified on this project.</u>**

____

Company Name (as licensed in NC)

____

Physical Address

____

Mailing Address

a. Dated this day of: ____________________

Submitted by: ____________________ ____________________

Signature By Authorized Officer — Print Title of Authorized Officer

Phone:____________________

Contact person's phone number

E-mail:____________________

Contact person's E-mail address

b. Notary Certification:
North Carolina
__________County

I, a Notary Public of the County and State aforesaid, certify that ____________________, personally appeared before me this day and acknowledged the execution of the foregoing instrument. Witness my hand and official seal, this the __________ day of ________________, 20____.

(Official Notary Seal or Stamp)

____

Signature of Notary Public

My commission expires ________________, 20 ___

[Matrix: 0-2 points. If signature section fully executed with notary give 2 points. If not, 0 points.]

Attachment: PreQual.Policy.2022.01 (Prequalification Policy - Capital Improvement Projects)

COUNTY of DAVIE - Contractor Prequalification Ratings Matrix

Date: ______________________

Project Name: ______________________

Project ID #: ______________________

Form #	Description	Max Pts	1 Contractor Name Pts	2 Contractor Name Pts	3 Contractor Name Pts	4 Contractor Name Pts	5 Contractor Name Pts	6 Contractor Name Pts	7 Contractor Name Pts	8 Contractor Name Pts
1. GENERAL COMPANY INFORMATION										
1.a.	Primary/Main Office Location	2								
1.b.	Business Type	1								
1.c.	Licensing Information	1								
1.d.	Type of Work Performed	1								
1.e.(1)	Bonding - Surety letter attached	1								
1.e.(2)	Bonding - Funds expended by Surety Co. on firm's behalf	2								
1.f.	Insurance certificate attached	1								
1.g.	Financials - Listed/attached (0 or 3)	1								
	Subtotal	10	0	0	0	0	0	0	0	0
2. GENERAL REQUIREMENTS										
2.a.(1)	Experience - Annual dollar value last 3 years	3								
2.a.(2)	Experience - Number of current projects under contract	3								
2.a.(3)	Experience - Largest job completed	5								
2.a.(4)	Experience - Current Backlog Amount	5								
2.a.(5)	Experience - Selected Contract 1	3								
2.a.(5)	Experience - Selected Contract 2	3								
2.a.(5)	Experience - Selected Contract 3	3								
2.b.	Office - Project managed and directed from NC office	3								
2.c.(1)	Litigation/Claims - last 5 years	2								
2.c.(2)	Litigation/Claims - Currently outstanding against company	2								
2.c.(3)	Failed to complete construction contract	5								
2.c.(4)	Paid Liquidated Damages on a project	3								
2.c.(5)	Convicted of conflicts of interest/bribery/bid-rigging	3								

COUNTY of DAVIE - Contractor Prequalification Ratings Matrix

Date: ____________________

Project Name: ____________________

Project ID #: ____________________

			1	2	3	4	5	6	7	8
			Contractor Name	Contractor Name	Contractor Name	Contractor Name	Contractor Name	Contractor Name	Contractor Name	Contractor Name
Form #	**Description**	**Max Pts**	**Pts**	**Pts**	**Pts**	**Pts**	**Pts**	**Pts**	**Pts**	**Pts**
2.c.(6)	Barred from public work in NC	3								
2.d.	EMR rate less than/equal 1	5								
2.e.	Documented HUB Plan	3								
	Subtotal	54	0	0	0	0	0	0	0	0
3. PROJECT SPECIFIC REQUIREMENTS										
3.a.	Project Superintendent included resume	2								
3.b.	Superintendent Experience	5								
3.c.	Project Manager included resume	2								
3.d.	Project Manager Experience	5								
3.e	Company Experience	5								
3.f.(1)	Similar Project Information 1	5								
3.f.(2)	Similar Project Information 2	5								
3.f.(3)	Similar Project Information 3	5								
	Subtotal	34	0	0	0	0	0	0	0	0
4. SIGNATURE										
4	Fully executed including notary	2								
	Subtotal	2	0	0	0	0	0	0	0	0
	TOTAL POINTS	100	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

All scores 80 and above will be prequalified.

Davie County Government
123 S. Main Street | Mocksville, NC 27028 | 336.753.6001
DavieCountyNC.go

Resolution adopting Prequalification of Bidders for Construction Project

WHEREAS, pursuant to NCGS 143-135.8, the Board must adopt an objective prequalification policy applicable to all construction or repair work prior to the advertisement of the contract; and

WHEREAS, for large capital projects, especially those like the detention center with complex construction, prequalification is beneficial in vetting the experience and solvency of potential bidders.

WHEREAS, the prequalification process is used to evaluate and determine whether potential bidders have the skill, judgement, integrity, sufficient financial resources, and ability necessary to the faithful performance of a contract for construction or repair work.

WHEREAS, The County will not be required to prequalify all projects simply because there is a prequalification policy in place.

NOW, THEREFORE, BE IT RESOLVED that the Davie County Board of County Commissioners do hereby adopt a resolution for prequalification of bidders for construction projects.

Adopted this the ___ day of January, 2022.

____
James Blakley, Chairman of the Board of County Commissioners

____
Stacy Moyer, Clerk to the Davie Board of Commissioners

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

Agenda Item Details:

Date of Meeting: January 3, 2022

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Aging Services Planning Committee - By-Laws

BACKGROUND/PURPOSE OF REQUEST: Aging Services Planning Committee - By-Laws

The Aging Services Planning Committee serves as the Home and Community Care Block Grant (HCCBG) allocation committee for Davie County, as guided by established funding distribution policies. The committee advises the Board of Commissioners concerning the needs, funding for services, priorities, resources, long-range planning and other issues which impact services to the aging, individuals with disabilities and their caregivers. The committee monitors the services provided through the HCCBG funds and advises the Board of Commissioners about these funds. The committee is supported through the Piedmont Triad Regional Council (PTRC).

The by-laws were last updated in July of 2021. The main adjustments in current, proposed by-laws involve:

(1) Reduction of the committee size - from no less than 11 to 9, and no more members than 11 (from 15).

(2) Committee membership changes - mostly removing geographic representation requirements and adjusting the representation focus to more of a constituent / partner group-centric focus.

(3) Adjustments to language in regards to meeting frequency (six meetings per year are still suggested).

(4) Adjustments to language concerning electronic voting / meetings.

The Piedmont Triad Regional Council (PTRC) and county staff are seeking approval for the updated bylaws (attached). Also attached is a copy of the by-laws with the recommended changes shown.

FISCAL IMPACT: n/a

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
Bylaws Revised - Clean Copy, Dec. 13, 2021

Bylaws Revised - Aging Committee - changes shown - Dec. 2021

Davie County Aging Services Planning Committee
BYLAWS

ARTICLE I: NAME

Section 1 The name of the committee shall be the Davie County Aging Services Planning Committee, also referred to as the DCASPC, and referred to as the Committee in this document.

ARTICLE II: AUTHORITY

Section 1 The Davie County Aging Services Planning Committee is responsible to the Board of County Commissioners and shall operate as directed by the Board of County Commissioners.

ARTICLE III: PURPOSE

Section 1 The Committee shall serve as the Home and Community Care Block Grant (HCCBG) Allocation Committee for Davie County as guided by established Funding Distribution Policies.

Section 2 The Committee shall advise the Board of County Commissioners concerning needs, funding for services, priorities, resources, long-range planning, and other issues which affect servicesto the aging, individuals with disabilities, and their caregivers.

Section 3 The Committee shall monitor the effectiveness and efficiency of service delivery for service providers receiving Home and Community Care Block Grant funds and advise the Davie Board of County Commissioners on recommended allocations for these services.

Section 4 The Committee shall make a report to the Davie Board of County Commissioners at least once each year.

Section 5 The Committee shall serve as a public forum for agencies and organizations providing servicesto older adults to come together to support the County Master Aging Plan; share informationon issues impacting the aging population; establish connections for networking and service referrals; and advocate for improvements that will fill service gaps, including local and state legislation.

<u>ARTICLE IV: MEMBERSHIP</u>

Davie County Aging Services Planning Committee
BYLAWS

Section 1 Voting Members – The Committee shall be composed of no less than nine (9) and no more than eleven (11) voting members. Committee members shall be community volunteers and professionals drawn from throughout the county who are willing to support the Committee in accomplishing its stated purposes. There shall be a goal to have 51% of members age 60+.

Constituencies from which committee members may be drawn include but are not limited to: health care industry, institutional long-term care industry, mental health service providers, faith community, human services nonprofits, disability representatives, informal caregivers, and service recipients.

Section 2. Additional representatives - The Committee may invite representatives of public agencies to participate in meetings on a continuing basis but not to be voting members. These include but are not limited to representatives from law enforcement, EMS, the county Health and Human Services Department, the Human Services Transportation Department and other agencies that serve the aging.

Section 3. Designated positions – The following offices and organizations shall have designated non-voting positions to serve as resources for the Committee:

Office of the County Manager

Board of County Commissioners

Each HCCBG funded provider

Piedmont Triad Regional Council Area Agency on Aging (PTRC AAA) or representative of "Lead Agency" designated by the County - This position shall serve as a resource, working with the Chair to develop agendas, sending meeting notices and similar requested services.

Section 4 Appointment – The Board of County Commissioners shall appoint each individual who will serve as a voting member of the Committee for a three-year term. A vacancy may be filled at any time in the same manner.

Potential voting members must submit an application to the Clerk of the Board of County Commissioners.

Section 5 Term - A voting member is eligible to be appointed any number of times without limitation, but reappointment is not automatic at the end of the three-year term, and reapplication must be processed.

Davie County Aging Services Planning Committee
BYLAWS

Section 6 Training - New members are required to attend an initial training and orientation offered by the Area Agency on Aging within six (6) months of their appointment.

Section 7 Conflict of Interest – No member of the DCASPC may vote on any matter regarding an agency receiving Home and Community Care Block Grant funds if the member, is currently, or has within the prior twelve (12) months, had any ownership, employment, fiduciary, contractual, creditor, or consultative relationship, or has served on any governing board or committee of the agency. However, the member is allowed to participate in discussion about funding recommendations, and his / her presence counts toward determining a quorum

Section 8 Equal Opportunity – The membership shall be open to appointees without regard to age, race, gender, creed, religion, color, national origin, disability or sexual orientation.

Section 9 Resignation – A member of the Committee may resign by giving written notice to the Chair of the Committee and a copy forwarded to the Clerk to the Board of Commissioners. A resignation shall take effect at the time received by the Chair unless another time is specified therein.

ARTICLE V: OFFICERS

Section 1 Election of Officers – The officers of the Committee shall be a Chair, a Vice- Chair, and a Secretary. The Officers shall be elected before the July meeting to serve for one fiscal year expiring June 30. A nominations subcommittee will present nominations in time for a nominee to take office in July. Incumbent officers are eligible for re-election with a limit of four (4) consecutive terms in one office. Only voting members are eligible to serve as Chair and Vice-Chair.

Voting members as well as one of the additional representatives or a designated position are eligible to serve as Secretary. The vacancy of any officer of the Committee may be filled for the balance of any term by majority vote of the membership.

Section 2 Chair – The Chair shall preside at meetings, shall communicate Committee recommendations to the Board of County Commissioners, and shall perform other duties as appropriate. The Chair shall also be ex-officio member of all subcommittees.

Section 3 Vice Chair – The Vice Chair may be delegated by the Chair to perform duties in the event of temporary disability or absence. The Vice Chair shall preside in the absence of the Chair.

Section 4 Secretary – The Secretary will record proceedings and conduct other administrative duties as appropriate.

ARTICLE VI: SUBCOMMITTEES

Section 1 The Chair shall appoint such standing or special subcommittees as may be needed. Examples are Nominations, Bylaws, and Allocations subcommittees. Subcommittees may meet as frequently as needed to accomplish their assigned tasks.

ARTICLE VII: MEETINGS

Section 1 Regular – Regular meetings shall be held six (6) times per year unless determined otherwise by the Chair. There will be no meetings in July or December. All members will be notified of the meeting date, time, and location in writing (electronic or otherwise) at least seven (7) days prior to the meeting date. Regular meetings are open to the public. (Includes proposed but never adopted revisions in minimum number of yearly meetings and 7-day notice.)

Section 2 Special – Special meetings may be called by the Chair as deemed necessary. Notice of any special meeting shall be extended to each member at least two (2) business days prior to the meeting.

Section 3 Quorum – A quorum shall consist of 51% of the voting membership at any regularly scheduled or properly announced special meeting.

ARTICLE VIII: VOTING

Section 1 One person, one vote - Each voting member of the Committee shall have one vote upon any motion before the Committee. There shall be no proxy votes.

Section 2 Electronic Voting - Under certain circumstances such as expressions of preference or choices related to internal business, at the discretionof the Chair, voting can be delivered and taken through electronic means, such as email. For final committee decisions such as recommendations on contractors, funding allocations and election of officers, electronic voting must be by means of simultaneous communication. The technology used shall allow all participating members to hear each other simultaneously. Provisions for "electronic meetings" in the most recent edition of *Roberts Rules of Order* shall guide the planning and implementation of such meetings.

ARTICLE IX: REMOVAL OF VOTING COMMITTEE MEMBERS

Section 1 A voting member of this Committee who shall be absent from three consecutive meetings, unexcused or without cause and who is not in the meantime rendering service to the Committee may be deemed to have resigned from the Committee. At the conclusion of the third meeting from which said member shall be absent, the Committee may request the Board of County Commissioners to fill the vacancy.

ARTICLE X: AMENDMENT

Section 1 These Bylaws may be amended, repealed or altered in whole or in part, by a majority vote at any duly organized Committee meeting, when followed by formal approval by the Davie Board of County Commissioners. Notice of any proposed amendment shall be provided and the amendment placed on the agenda for discussion at the meeting before a vote is taken.

ATTEST:

________________________________ ________________________________
Chair, Davie County Aging Services Planning Committee

Date: ___________________________

ATTEST:

________________________________ ________________________________
Chair, Davie County Board of Commissioners

Date: ___________________________

Adopted _________ (insert date of original adoption)
Revised and readopted _________

Davie County Aging Services Planning Committee
BYLAWS

ARTICLE I: NAME

Section 1 The name of the committee shall be the Davie County Aging Services Planning Committee, also referred to as the DCASPC, and referred to as the Committee in this document.

ARTICLE II: AUTHORITY

Section 1 The Davie County Aging Services Planning Committee is responsible to the Board of County Commissioners and shall operate as directed by the Board of County Commissioners.

ARTICLE III: PURPOSE

Section 1 The Committee shall serve as the Home and Community Care Block Grant (HCCBG) Allocation Committee for Davie County as guided by established Funding Distribution Policies.

Section 2 The Committee shall advise the Board of County Commissioners concerning needs, funding for services, priorities, resources, long-range planning, and other issues which affect servicesto the aging, individuals with disabilities, and their caregivers.

Section 3 The Committee shall monitor the effectiveness and efficiency of service delivery for service providers receiving Home and Community Care Block Grant funds and advise the Davie Board of County Commissioners on recommended allocations for these services.

Section 4 The Committee shall make a report to the Davie Board of County Commissioners at least once each year.

Section 5 The Committee shall serve as a public forum for agencies and organizations providing servicesto older adults to come together to support the County Master Aging Plan; share information on issues impacting the aging population; establish connections for networking and service referrals; and advocate for improvements that will fill service gaps, including local and state legislation. (This section proposed earlier but never adopted.)

ARTICLE IV: MEMBERSHIP

Section 1 Voting Members – The Committee shall be composed of no less than nine (9) and no more than fifteen (15) voting members. Committee members shall be community volunteers and professionals drawn from throughout the county who are willing to support the Committee in accomplishing its stated purposes. There shall be a goal to have 51% of members age 60+.

Constituencies from which committee members may be drawn include but are not limited to: health care industry, institutional long-term care industry, mental health service providers, faith community, human services nonprofits, disability representative, informal caregivers, service recipients.

~~There shall be a Committee, no less than eleven (11) in number, madeup of community members from the different townships of the county. The membership should strive for volunteer representation from all seven (7) townships, the areas commonlyknown as Bermuda Run, Calahaln, Cooleemee, Clarksville, Farmington, Fulton, Jerusalem, Mocksville, and Shady Grove. All volunteer representatives must reside in Davie County and 51% of the voting members must be age 60+. The membership should strive to include at least one informal caregiver and one service recipient.~~

Section 2. Additional representatives - The Committee may invite representatives of public agencies to participate in meetings on a continuing basis but not to be voting members. These include but are not limited to representatives from law enforcement, EMS, the county Health and Human Services Department, the Human Services Transportation Department and other agencies that serve the aging.

Section 3. Designated positions – The following offices and organizations shall have designated non-voting positions to serve as resources for the Committee:

Office of the County Manager

Board of County Commissioners

Each HCCBG funded provider

Piedmont Triad Regional Council Area Agency on Aging (PTRC AAA) or representative of "Lead Agency" designated by the County - This position shall serve as a resource, working with the Chair to develop agendas, sending meeting notices and similar requested services.

Section 4 Appointment – The Board of County Commissioners shall appoint each individual who will serve as a voting member of the Committee for a three-year term. A vacancy may be filled at any time in the same manner.

Potential voting members must submit an application to the Clerk of the Board of County Commissioners.

Davie County Aging Services Planning Committee

BYLAWS

Section 5 Term - (Option A. Current wording) A voting member is eligible to be appointed any number of times without limitation, but reappointment is not automatic at the end of the three-year term, and reapplication must be processed.

(Option B) The Davie County Board of Commissioners shall appoint each voting member to serve a three (3) year term. A vacancy shall be filled in the same manner. A voting member is eligible to be reappointed one time. After six (6) years (two full terms), a voting member must rotate off the board for at least a one (1) year period before reappointment is possible.

Section 6 Training - New members are required to attend an initial training and orientation offered by the Area Agency on Aging within six (6) months of their appointment. (3 months??)

~~Section 4 Non-Voting Members – There shall be one non-voting member from each of the following organizations or service areas:~~

- ~~Office of the County Manager~~
- ~~Board of County Commissioners~~
- ~~Each HCCBG funded provider~~
- ~~Piedmont Triad Regional Council Area Agency on Aging (PTRC AAA)~~

~~Reasonable effort shall be made to recruit one non-voting member from each of the following organizations or service areas:~~

- ~~Davie County Health Department~~
- ~~Davie County Department of Social Services~~
- ~~Human Service Transportation Department~~
- ~~Health Care Industry~~
- ~~Disability Representative~~
- ~~Institutional Long-Term Care Industry~~
- ~~Law Enforcement~~
- ~~Mental Health~~
- ~~Faith Community~~
- ~~Other agencies or representatives serving individuals who are aging ordisabled and their caregivers within the county~~
- ~~Other Funding Agencies~~

Section 7 Conflict of Interest – No member of the DCASPC may vote on any matter regarding an agency receiving Home and Community Care Block Grant funds if the member, is currently, or has within the prior twelve (12) months, had any ownership, employment, fiduciary, contractual, creditor, or consultative relationship, or has served on any governing board or committee of the agency. However, the member is allowed to participate in discussion about funding recommendations, and his / her presence counts toward determining a quorum

Section 8 Equal Opportunity – The membership shall be open to appointees without regard to age, race, gender, creed, religion, color, national origin, disability or sexual orientation.

Section 9 Resignation – A member of the Committee may resign by giving written notice to the Chair of the Committee and a copy forwarded to the Clerk to the Board of Commissioners (or designate the position responsible for keeping up with board appointments). A resignation shall take effect at the time received by the Chair unless another time is specified therein.

ARTICLE V: OFFICERS

Section 1 Election of Officers – The officers of the Committee shall be a Chair, a Vice- Chair, and a Secretary. The Officers shall be elected before the July meeting to serve for one fiscal year expiring June 30. A nominations subcommittee will present nominations in time for a nominee to take office in July. Incumbent officers are eligible for re-election with a limit of four (4) consecutive terms in one office. Only voting members are eligible to serve as Chair and Vice-Chair.

Voting members as well as one of the additional representatives or a designated position ~~All voting and non-voting members~~ are eligible to serve as Secretary. The vacancy of any officer of the Committee may be filled for the balance of any term by majority vote of the membership.

Section 2 Chair – The Chair shall preside at meetings, shall communicate Committee recommendations to the Board of County Commissioners, and shall perform other duties as appropriate. The Chair shall also be ex-officio member of all subcommittees.

Section 3 Vice Chair – The Vice Chair may be delegated by the Chair to perform duties in the event of temporary disability or absence. The Vice Chair shall preside in the absence of the Chair.

Section 4 Secretary – The Secretary will record proceedings and conduct other administrative duties as appropriate.

ARTICLE VI: SUBCOMMITTEES

Davie County Aging Services Planning Committee
BYLAWS

Section 1 The Chair shall appoint such standing or special subcommittees as may be needed. Examples are Nominations, Bylaws, and Allocations subcommittees. Subcommittees may meet as frequently as needed to accomplish their assigned tasks.

ARTICLE VII: MEETINGS

Section 1 Regular – Regular meetings shall be held ~~monthly~~ six (6) times per year unless determined otherwise by the Chair, ~~with a minimum of six (6) meetings annually.~~ There will be no meetings in July or December. All members will be notified of the meeting date, time, and location in writing (electronic or otherwise) at least seven (7) days prior to the meeting date. Regular meetings are open to the public. (Includes proposed but never adopted revisions in minimum number of yearly meetings and 7 day notice.)

Section 2 Special – Special meetings may be called by the Chair as deemed necessary. Notice of any special meeting shall be extended to each member at least ~~five (5)~~ two (2) business days prior to the meeting. (Want to keep 5 days notice? Or reduce to 2 days notice if there's a time-sensitive matter and given phone and electronic notice?)

Section 3 Quorum – A quorum shall consist of 51% of the voting membership at any regularly scheduledor properly announced special meeting.

ARTICLE VIII: VOTING

Section 1 One person, one vote Each voting member of the Committee shall have one vote upon any motion before the Committee. There shall be no proxy votes.

Section 2 Electronic Voting - Under certain circumstances such as expressions of preference or choices related to internal business, at the discretionof the Chair, voting can be delivered and taken through electronic means, such as email. For final committee decisions such as recommendations on contractors, funding allocations and election of officers, electronic voting must be by means of simultaneous communication. The technology used shall allow all participating members to hear each other simultaneously. Provisions for "electronic meetings" in the most recent edition of *Roberts Rules of Order* shall guide the planning and implementation of such meetings. ~~Electronic voting may be used for voting on matters as determined by the Chairperson.~~ ("Simultaneous communication" is now the standard for voting in electronic meetings, per UNC School of Government and other sources. Zoom, Microsoft Teams, etc. all meet this standard.)

Davie County Aging Services Planning Committee
BYLAWS

ARTICLE IX: THE REMOVAL OF VOTING COMMITTEE MEMBERS

Section 1 A voting member of this Committee who shall be absent from three consecutive ~~unexcused~~ meetings, unexcused or without cause and who is not in the meantime rendering service to the Committee may be deemed to have resigned from the Committee. At the conclusion of the third meeting from which said member shall be absent, the Committee may request the Board of County Commissioners to fill the vacancy.

ARTICLE X: AMENDMENT

Section 1 These Bylaws may be amended, repealed or altered in whole or in part, by either of thefollowing procedures:

(a) By a majority vote at any duly organized Committee meeting, when followed by formalapproval by the Davie Board of County Commissioners. Notice of any proposed amendment shall be provided and the amendment placed on the agenda for discussion at the meeting before a vote is taken; or

~~(b) By formal action initiated and enacted by the Davie Board of County Commissioners.~~

What's your sense about this one? Some counties do have this provision allowing commissioners to unilaterally revise bylaws. Some don't.

ATTEST:

____________________________ ____

Chair, Davie County Aging Services Planning Committee

Date: ____________________________

ATTEST:

____________________________ ____

Chair, Davie County Board of Commissioners

Date: ____________________________

Adopted _______ (insert date of original adoption)
Revised and readopted _______

DAVIE COUNTY, NORTH CAROLINA
BOARD OF COUNTY COMMISSIONERS

<u>Agenda Item Details:</u>

Date of Meeting: January 3, 2022

Department: Board of Commissioners

Resource Person: Stacy A. Moyer

ISSUE/ACTION REQUESTED:
Statement of Qualifications for Providing Water and Wastewater Related Financial Consulting Services

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BACKGROUND/PURPOSE OF REQUEST: The County of Davie, through its Public Utilities Department, intends to retain a water and wastewater Consultancy (Consultancy) to perform services under a Master Service Agreement (Agreement) to be managed by the Department Director, Johnny Lambert, or his designee. Since the water and wastewater utilities in Davie County (including Davie, Mocksville and Bermuda Run) are, to a large extent, interdependent and related to the mission of the Economic Development Commission, the Agreement may cover tasks related to any or all the jurisdictions. Davie County will, however, remain the primary agency for the Agreement and the financially responsible party. The Agreement is needed to insure that Davie County receives as much funding as possible from all available sources and within the deadlines published for those funds. A Request for Qualifications and Interest was advertised and three responses were received. Each response was scored on a common rating matrix by a team of reviewers. Hazen and Sawyer received the highest rating. It is therefore recommended that the County engage Hazen & Sawyer in a Master Services Agreement to provide these services.

FISCAL IMPACT: to be determined

COUNTY MANAGERS; RECOMMENDATION:
<County Manager Comments Here>

ATTACHMENTS:
Proposal in Response to Request for Statements of Qualifications and Interest in Providing Water and Wastewater Related Consulting Services

Hazen

Hazen and Sawyer
620 Green Valley Road, Suite 101
Greensboro, NC 27408 • 336.292.7490

December 22, 2021

Mr. Johnny Lambert, Utilities Director
Davie County Public Utilities Department
298 E Depot Street
Mocksville, NC, 27028

Re: Proposal in Response to Request for Statements of Qualifications and Interest in Providing Water and Wastewater Related Consulting Services Issued 12/8/2021

Dear Mr. Lambert:

Hazen and Sawyer is pleased to submit our proposal for Water and Wastewater Consulting Services for Davie County. We are excited to partner with Raftelis for this effort; our combined team brings superior skill in each of the qualification categories outlined in the Request for Statements of Qualifications and Interest. Our experienced team, relevant qualifications, and targeted approach will provide Davie County and the Towns of Mocksville and Bermuda Run with superior analysis to inform selection of water and wastewater infrastructure projects and pursuit of available funding. We will work with you to develop a financially sustainable system that achieves the economic development goals of the Towns and County. Our Team brings:

Superior Institutional Knowledge. Our experience working with the County and other water and wastewater providers within the County will enable us to hit the ground running. Our work in the distribution system and the water and wastewater treatment plants, and our current economic development support will enable us to focus more on analysis and less on background understanding of systems**. Our superior institutional knowledge means efficient projects for the County.**

Strong Relevant Experience. We are aware of the challenges for water and wastewater providers in the County and Towns, including aging infrastructure, economic development opportunities, increasing demand, and forthcoming regulatory requirements. We bring comprehensive engineering, organizational, and financial experience working with other utilities facing similar challenges. **Our strong relevant experience means identification and implementation of practical and effective solutions for you.**

Funding and Financial Expertise. Our team will deliver insight and guidance on opportunities for grant or favorable interest funding for identified infrastructure projects, with particular focus on new opportunities such as American Rescue Plan Act and Infrastructure Bill funding. Our funding experts have decades of experience helping North Carolina utilities fund water and sewer infrastructure projects and include **Seth Robertson, PE** who managed the State's SRF program for over 13 years. **Our funding expertise means identification and realization of beneficial funding opportunities for you.**

We appreciate your consideration and look forward to working with you on this important project.

Respectfully,

Aaron Babson, PE
Senior Associate

Section 1 – Firm Profile

Water, wastewater, and stormwater are Hazen and Sawyer's only business.

Hazen and Sawyer is a nationally recognized consulting firm focused on providing safe drinking water and water pollution control services. **Our sole focus is water;** our specialties remain constant for a simple reason: it allows us to be the most proficient in these chosen fields.

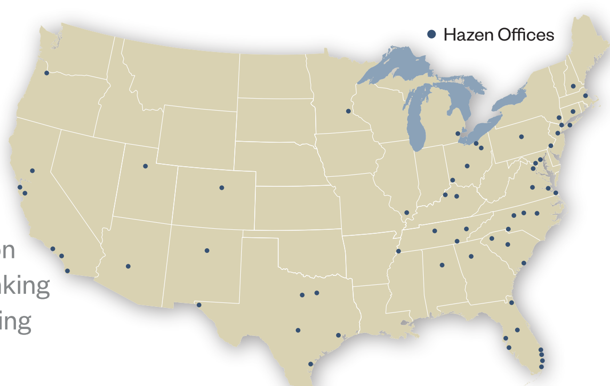
Hazen has grown steadily over the years, from the original six-person office established in 1951 by Richard Hazen and Alfred W. Sawyer to our present staff of over 1,200 employees. We are a design professional corporation owned entirely by our employees. Executive-level management is provided by a Board of Directors, consisting of registered Professional Engineers. Our corporate headquarters is located in New York City.

Hazen and Sawyer is committed to working with our clients to provide cost-effective, optimal solutions to their engineering needs. We bring superior technical expertise and significant relevant experience, along with a dedication to excellent communication, to ensure exceptional service to each client. Our success is confirmed by the satisfaction of our clients; over 80 percent of our work is repeat business.

all things water®

Since 1951

we have focused on providing safe drinking water and controlling water pollution.



We have grown to over 1,200 Professionals

FIRM SUMMARY

Legal Entity
Hazen and Sawyer

Type of Business
Design Professional Corporation

State of Incorporation
New York

Federal Employee ID Number
13-2904852

NC PE license
C-0381

Website
hazenandsawyer.com

Areas of Service

Stormwater | Water Resources | Conveyance | Drinking Water | Wastewater | Reuse | CSO | Biosolids

1011-350

Section 2 – Firm Experience

Our qualifications and experience demonstrate our ability to handle all potential assignments that could arise under this contract.

On-Call Experience and Qualifications

Hazen currently has "on-call" type engineering service agreements with many large and small municipalities and authorities in the Mid-Atlantic region. The majority of these agreements have been in place for some time and have been renewed multiple times.

Figure 2.1 below illustrates the extent of our on-call contract experience in the Mid-Atlantic Region, headquartered in Raleigh.

Mid-Atlantic On-Call Contracts

- Fayetteville Public Works Commission, NC
- City of Raleigh, NC
- City of Durham, NC
- City of Greensboro, NC
- City of Sanford, NC
- City of Jacksonville, NC
- City of Havelock, NC
- Charlotte Water, NC
- Town of Cary, NC
- Pepper's Ferry Regional Wastewater Treatment Authority, VA
- Harrisonburg-Rockingham Regional Sewer Authority, VA
- DC Water, DC
- Anne Arundel County, MD
- Cecil County, MD
- Howard County, MD
- Frederick County, MD
- City of Rockville, MD
- City of Baltimore, MD
- City of Fairfax, VA
- Union County, NC
- City of Columbia, SC
- Charleston Water, SC
- Gwinnett County Department of Water Resources, GA
- Cobb County Marietta Water Authority, GA
- Fairfax County, VA
- Prince William County Service Authority, VA
- Loudoun Water, VA
- Fauquier County Water and Sanitation Authority, VA
- Upper Occoquan Sewage Authority, VA
- Hanover County, VA
- Western Virginia Water Authority, VA
- Henrico County, VA
- Rivanna Water and Sewer Authority, VA

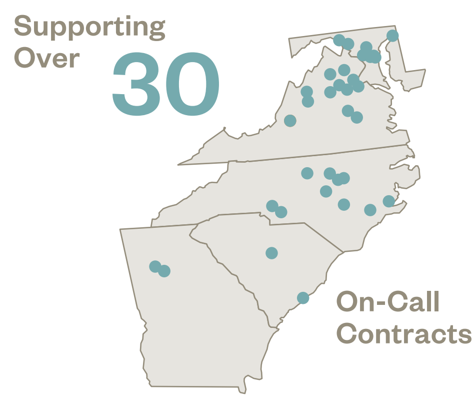


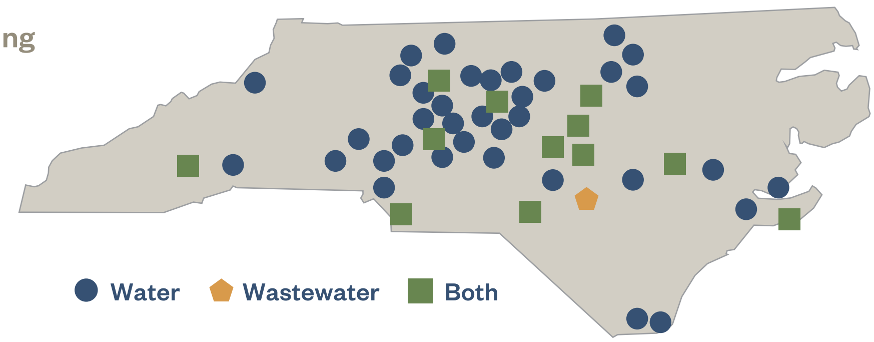
Figure 2.1

Hydraulic Modeling

Our significant success in water distribution and sewer collection system modeling, including many on-call contracts renewed again and again, demonstrates the trust we engender in our clients and our ability to successfully complete projects for Davie County and the Towns of Mocksville and Bermuda Run.

Modeling Experience in North Carolina

Hazen's hydraulic modeling experience in **North Carolina** is unparalleled.



Water and Wastewater Conveyance

Hazen and Sawyer has comprehensive experience in water distribution and sewer collection services. Our expertise includes both force main and gravity pipeline design and rehabilitation, pump station design, and water storage facility design. Tables and figures below and on the following pages highlight a selection of our relevant experience.

Project Team Pump Station Experience

Client | Locartion	Name	Capacity
City of Raleigh | Raleigh, NC	Neuse River (RRF) Pump Station	160 mgd
	Walnut Creek Pump Station	160 mgd
	Crabtree Creek Pump Station	100 mgd
	Brier Creek Pump Station	12 mgd
	Big Branch Pump Station	5 mgd
	Sycamore Creek Pump Station	4 mgd
	Turkey Creek Pump Station	1 mgd
	Forestville Road Pump Station	3 mgd
	Falls Lake Raw Water Pump Station	100 mgd
Town of Cary | Cary, NC	North Cary (WWTP) Pump Station	30 mgd
	West Cary Pump Station	31 mgd
	Beaver Creek Pump Station	40 mgd
	Kit Creek Pump Station	5 mgd
	Davis Drive Booster Station	4 mgd
	Winding Pine Pump Station	11 mgd
City of Durham | Durham, NC	South Durham (WRF) Pump Station	60 mgd
	Little Lick Creek Pump Station	15 mgd
	Highway 55 Booster Pump Station	4 mgd
	Southeast Regional Lift Station	23 mgd
City of Greensboro | Greensboro, NC	North Buffalo Creek (WRF) Pump Station	32 mgd
	T.Z. Osborne (WWTP) Pump Station	75 mgd
	Reedy Creek Pump Station	6 mgd
	North Buffalo Transfer Station	65 mgd
Greenville Utilities Commission | Greenville, NC	Southside Pump Station	33 mgd
	Green Mill Run Pump Station	9 mgd
	Northside Pump Station	8.4 mgd
	Fork Swamp Regional Pump Station	3.6 mgd
	Westside Regional Pump Station	6 mgd
City of Wilmington | Wilmington, NC	Northside (WWTP) Effluent Pump Station	50 mgd
Johnston County | Smithfield, NC	Reclaimed Water Pump Station	2.6 mgd

4.3+ BGD

of Pumping Capacity in the Mid-Atlantic Region

1011-150

Attachment: Proposal in Response to Request for Statements of Qualifications and Interest in Providing Water and Wastewater Related

Relevant New Pipeline Experience

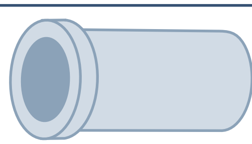
Project	Service	Length (LF)	Diameter (in)	Modeling	Permitting	Design	Construction Services
East Neuse Parallel Interceptor, Raleigh, NC	WW	25,000	96/84	•	•	•	•
Pullen to Bain Transmission Main, Raleigh, NC	W	17,000	36	•	•	•	•
Crabtree Interceptor, Raleigh, NC	WW	41,000	54-72	•	•	•	•
House Creek Sewer, Raleigh, NC	WW	19,000	18-30	•	•	•	•
Neuse River Interceptor, Raleigh, NC	WW	21,000	72		•	•	•
Western Wake Influent Conveyance, Cary, NC	WW	49,100	30-54	•	•	•	•
Western Wake Effluent Conveyance, Cary, NC	WW	62,000	54	•	•	•	•
Westside Regional Force Main, GUC, NC	WW	30,000	24	•	•	•	•
Hillsborough Street Transmission Main, Raleigh, NC	W	5200	36	•	•	•	•
Johnston County Interconnect, Raleigh, NC	W	13800	16	•	•	•	•
Falls of Neuse Waterline, Raleigh, NC	W	15,000	24	•	•	•	•
Atlantic Ave - Capital Blvd Main, Raleigh, NC	W	6,000	30	•	•	•	
Forestville Road Waterline, Raleigh, NC	W	5,500	12	•	•	•	
Jones Sausage Road Waterline, Raleigh, NC	W	9,300	12	•	•	•	
Mason Farm RCW Main, OWASA, NC	R	8,000	24	•	•	•	•
Reclaimed Water Main, Sanford, NC	R	22,000	8-12	•	•	•	•
Water Main Replacement, OWASA, NC	W	22,000	6-12		•	•	•

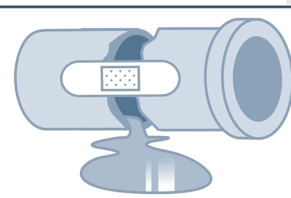
Relevant Pipeline Rehabilitation Experience

Project	Length (LF)	Open Cut Replacement	CIPP	Relief Sewer	Assessment	Pipe Bursting
City of Baltimore, MD - Upper Jones Falls Interceptor	20,000	•	•			
City of Baltimore, MD - Greenmount Interceptor	6,000		•	•		
City of Baltimore, MD - Western Run	120,000					
City of Baltimore, MD - Stony Run	70,000		•			
City of Baltimore, MD - Low Level Design	20,000	•	•			
WSSC, MD - Sewer Design BOA	80,000	•	•			
Anne Arundel, MD - Large Diameter Sewer Lining 5, 6, & 7	50,000		•			
City of Norfolk, VA - Fairmont Park Water & Sewer Replacement	27,000		•			
City of Havelock, NC - Sewer Rehabilitation	35,000		•			
OWASA, NC - Bolin Creek	50,000		•			
City of Raleigh, NC - Neuse River Interceptors	45,000				•	
City of Raleigh, NC - Glenwood Ave. Forcemain	27,000	•	•			
DC Water - Glover Park / Soapstone / Foundry	25,000		•			
DC Water - Local Sewer Rehab 1 & 2	18,000		•			
City of Havelock, NC - Sewer Assessment	19,000				•	
Roanoke Rapids Sanitary Sewer District, NC - Sewer Rehabilitation	86,000	•	•		•	•

1.1M

Linear Feet of pipeline in NC from 6" to 120"





700k+

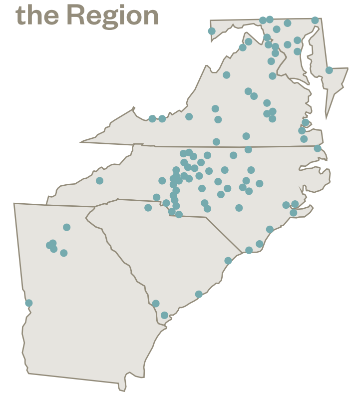
Linear Feet of Rehabilitation Solutions for Distribution and Collection Mains

1011-150

Water Treatment

Hazen and Sawyer has successfully delivered water treatment projects for many area clients; our proven approach and close collaboration with clients ensures successful delivery. In addition to designing new treatment processes, our staff clearly understands the requirements of designing expansions and improvements to existing facilities. We have nationally recognized expertise and experience in the fundamental processes of conventional treatment, as well as advanced processes such as high-rate clarification, ozonation, membranes, and advanced oxidation processes. This design proficiency is currently being displayed through Hazen's design of the new Cooleemee WTP. When constructed, the project will replace two nearly century-old treatment facilities with a new modern facility and provide a key part to the long-term water supply solution for both Davie County and the Town of Mocksville.

Work at **80+** WTPs Throughout the Region



Select Mid-Atlantic WTP Experience

Facility | Location	Capacity	WTP Design/ Process Studies	WTP Mech/Hyd Design	Instrumentation & Control	Field Inspection/CA	Mobile Lab/Pilot Test	WTP Residuals	Regulatory
E. M. Johnson WTP | Raleigh, NC	86 mgd	●	●	●	●	●	●	●
Dempsey E Benton WTP | Garner, NC	20 mgd			●			●	●
Brown/Williams WTP | Durham, NC	30 mgd, 22 mgd	●	●	●	●	●	●	●
Brown/Williams WTP Chemical Improvements | Durham, NC	30 mgd, 22 mgd	●	●	●	●	●		●
Raw Water Orica MIEX® Facility | Johnston County, NC	6.75 mgd	●	●	●		●		●
Cary/Apex WTF | Cary, NC	40 mgd	●	●	●	●	●	●	●
Cary/Apex Bench and Pilot Scale Studies | Cary, NC	40 mgd	●				●	●	●
Jones Ferry Road WTP | Carrboro, NC	18 mgd	●	●	●	●	●	●	●
P.O. Hoffer WTF | Fayetteville, NC	40 mgd	●	●	●	●	●		
Mitchell and Townsend WTP | Greensboro, NC	24 mgd, 30 mgd	●	●	●	●	●	●	●
Sanford WTP | Sanford, NC	12 mgd		●	●	●		●	●
Wiggins Mill and Toisnot WTP | Wilson, NC	12 mgd, 18 mgd	●	●	●	●			●
Northwest WTP | Brunswick County, NC	24 mgd	●	●	●	●		●	●
Havelock WTP | Havelock, NC	2.8 mgd		●	●	●			
GUC WTP | Greenville, NC	22 mgd	●	●	●	●	●	●	●
Glenville Lake |WTF Fayetteville, NC	18 mgd	●	●	●	●	●	●	●
Abington WTP | Harford County, MD	20 mgd	●	●	●	●	●	●	●
Myrtle Beach SWTP | Myrtle Beach, SC	40 mgd	●		●		●	●	●

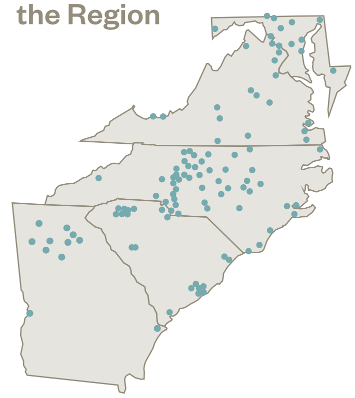
1011-150

Attachment: Proposal in Response to Request for Statements of Qualifications and Interest in Providing Water and Wastewater Related

Wastewater Treatment

Hazen and Sawyer is working with some of the largest utilities in the Southeast to support them in making sound planning decisions, as well as designing upgrades to their wastewater treatment facilities. Our services range from process and hydraulic modeling, studies, and preliminary engineering reports to detailed design and construction administration of plant improvements and upgrades. Our staff are at the forefront of optimizing wastewater treatment systems through our Applied Research Group and practical implementation of solutions. We are supporting the County in the evaluation and repair of the Cooleemee WWTP after Tropical Storm Eta damaged the facility in November 2020.

Work at **60+** WWTPs Throughout the Region



Select Mid-Atlantic WWTP Experience

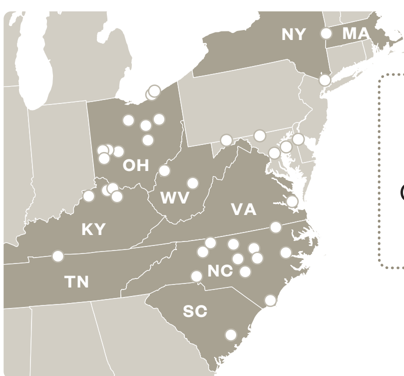
Facility | Location	Capacity	Process Utilized
Neuse River RRF | Raleigh, NC	75 mgd	5 Stage BNR with Supplemental Carbon and Denitrification Filters
North Durham WRF | Durham, NC	20 mgd	5 Stage BNR
South Durham WRF | Durham, NC	20 mgd	5 Stage BNR
High Point Eastside WRF | High Point, NC	26 mgd	5 Stage BNR or Modified UNC
High Point Westside | High Point, NC	10 mgd	6 Stage BNR
South Burlington WWTP | Burlington, NC	12 mgd	3 Stage/5 Stage BNR with Supplemental Carbon and Denitrification Filters
East Burlington WWTP | Burlington, NC	12 mgd	3 Stage/5 Stage BNR with Supplemental Carbon and Denitrification Filters
T.Z. Osborne WWTP | Greensboro, NC	40 mgd	5 Stage BNR (under design)
Mebane WWTP | Mebane, NC	3 mgd	5 Stage BNR
Mason Farm WWTP | Carroboro, NC	14.5 mgd	Step Feed BNR with Denitrification Filters
Cross Creek WRF | Fayetteville, NC	25 mgd	Nitrification/Denitrification
Rockfish Creek WRF | Fayetteville, NC	21 mgd	Nitrification/Denitrification
Henrico County WRF | Henrico County, VA	75 mgd	6 Stage BNR with Methanol and Denitrification Filters
Roanoke WPCP | Roanoke, VA	55 mgd	2 Stage Nitrification/Denitrification
Moore's Creek WWTP | Charlottesville, VA	15 mgd	5 Stage BNR with Supplemental Carbon and Denitrification Filters
South Central Wastewater Authority Treatment Plant | Petersburg, VA	23 mgd	3 Stage BNR
Arlington County WPCF | Arlington, VA	30 mgd	Step Feed BNR with Methanol, Chemical P Removal, and Denitrification Filters
Blue Plains AWTP | Washington, DC	370 mgd	2 Stage Nitrification/Denitrification with Methanol
F. Wayne Hill | Gwinnett County, GA	60 mgd	3 Stage with RAS Fermentation and Chemical P
Yellow River | Gwinnett County, GA	22 mgd	6 Stage BNR and Chemical P Removal
Mauldin Road WCRSA | Greenville, SC	29 mgd	3 Stage BNR with Step Feed and Denitrification Filters
Plum Island | Charleston, SC	43 mgd	Nitrification/Denitrification

Funding

Hazen understands the importance of implementing a skillfully developed funding plan to ensure the County and Town Partners can successfully execute your Capital Improvements Plan while minimizing the corresponding financial impacts to rate payers. Hazen's proven comprehensive approach to funding assistance for grant and favorable financing programs has enabled utilities, including Davie County, to effectively obtain funding assistance from over 30 unique funding programs in the last ten years.

Hazen has been especially effective in helping utilities obtain and administer a grant and favorable funding for resiliency-based projects. Hazen has worked with utilities facing increased flooding, sea-level rise, and other climate change related challenges and helped them obtain over $1 billion in infrastructure funding to reduce the risk of costly future flooding or storm-related infrastructure damage.

Hazen is particularly adept at developing successful applications for new funding opportunities. One example of this success is the EPA administered WIFIA program, which was established in 2017. Hazen engaged WIFIA program staff, developed a detailed understanding of program priorities, and assisted clients in determining which capital projects best fit the program priorities. Hazen's proven approach has helped clients receive WIFIA funding in each of the four years the program has existed, with approvals ranging from $29 million to over $400 million and totaling $1.4 billion.



$1.6 Billion
Grant Funding Amount

$2.5 Billion
Loan Funding Amount

$4.1 Billion
Total Funding Amount

$1 Billion+
Resiliency-Based Funding

Relevant Local Funding Success:

- Hazen secured approval for almost $70M, the maximum amount of funding possible for GUC WTP project from SRF ($40M) and WIFIA ($29M)
- Hazen has secured and administered over $340 million in favorable funding for North Carolina clients, including almost $240 million since 2019

Successful Funding for Davie County

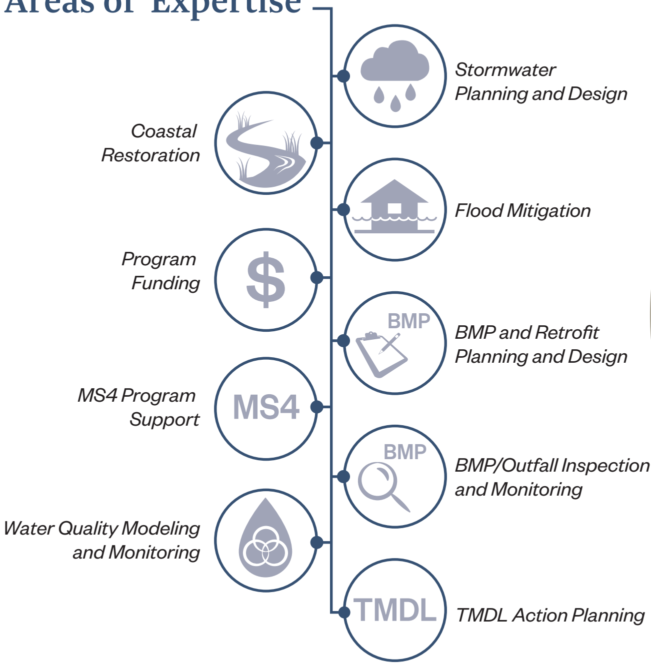
Hazen helped the County identify and successfully obtain a grant or a low interest loan financing from three different sources to finance construction of the new Cooleemee WTP. Hazen evaluated and recommended opportunities and then crafted successful applications for those opportunities. This funding package enabled the County to pursue this WTP project, the largest capital project in the County's history, while minimizing impacts to the County's customers.

With Hazen's assistance, the County was able to obtain nearly $30 million in favorable project financing, which includes $4.7 million in grant funding.

Hydrologic and Hydraulic Modeling for Flood Analysis and Prevention

Hazen is a leader in the study, modeling, and design of water resources infrastructure, including closed conveyance systems, dams, and riverine systems. Our experience includes the modeling and design of stormwater conveyance systems, ranging from roadway culverts to dams; modeling riverine systems including small local streams up to major river systems for inundation hazard analyses; floodplain mapping revisions; master planning efforts; and drainage improvement projects.

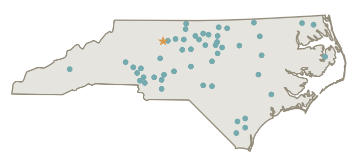
Stormwater Experience and Areas of Expertise



Financial and Rate Analysis

Hazen will add Raftelis to our team as a value added partner. Raftelis has the most experienced utility financial and management consulting practice in the nation. Their staff has assisted more than 1,200 public agencies and utilities across the U.S., including some of the largest and most complex agencies in the nation. In the past year alone, Raftelis worked on more than 900 financial/organizational/technology consulting projects for over 600 agencies in 44 states, the District of Columbia, and Canada.

RAFTELIS



Raftelis has unparalleled experience providing financial and rate assistance to water, wastewater, and solid waste utilities in North Carolina.

Section 3 – Project Team

Hazen brings a proven and familiar management team supported by expertise in all areas of service necessary to successfully deliver projects for the County and Town Partners.

We are proposing a strong local team with expertise and experience in all areas of service anticipated under this contract. Our team is led by **Michael Wang, PE** and **Aaron Babson, PE,** two managers you know and trust. Many of our supporting team members have also worked with the County in the past.

In addition, our team includes **Raftelis,** experts in rate studies that accomplish your strategic objectives while maintaining equity among all customers. Our team also includes **Tim Devine, PE** and **Seth Robertson, PE,** two engineers, turned financial analysts, with demonstrated success drafting funding applications for our clients, including prior successful work with Davie County.

The Hazen Team is led by a local project manager, Aaron Babson, who is familiar with your system and invested in a successful future for Mocksville, Bermuda Run, and Davie County. We are your trusted advisor and take our role personally. Our staff shown in Figure 3.1 below have the availability to help the County and Town Partners though this process and are backed by a staff of over 1,200 if additional help is needed.

DAVIE 1836 COUNTY

PRINCIPAL-IN-CHARGE
- Michael Wang, PhD, PE

PROJECT MANAGER
- Aaron Babson, PE

OFFICE LOCATIONS
- Greensboro
- Richmond
- Raleigh
- Coral Gables

WATER DISTRIBUTION

SYSTEM ANALYSIS	DESIGN
Jeff Cruickshank, PE	Nichole Johnson, PE
Chris Evans, PE	Maggie Guillou, PE

WATER TREATMENT

SYSTEM ANALYSIS	DESIGN
Gary Iversen, PE	David Briley, PE
Erik Rosenfeldt, PhD, PE	Jared Hostetler, PE

WASTEWATER COLLECTION

SYSTEM ANALYSIS	DESIGN
Ethan Hypes, PE	Nichole Johnson, PE
Rebecca Cramer, PE	Brian Porter, PE

WASTEWATER TREATMENT

SYSTEM ANALYSIS	DESIGN
David Wankmuller, PE	Ruth Borgmann, PE
Katya Bilyk, PE	Michael Bullard, PE

HYDROLOGY AND HYDRAULICS
- Everette Knight, PE
- Bill Price, PE

FUNDING ANALYSIS AND GRANT WRITING
- Tim Devine, PE
- Seth Robertson, PE

FINANCIAL AND RATE ANALYSIS
Elaine Conti
(Raftelis)

Figure 3.1

Michael Wang, PhD, PE

Principal-in-Charge

Dr. Wang has worked on many projects with the County; he is committed to your success and will allocate resources as needed to develop cost-effective projects that achieve your goals.

Dr. Wang has managed several water supply improvement projects for the County as well as the PER for the Cooleemee WTP and the Cooleemee WWTP Flood Evaluation. He is also serving as Project Director for the ongoing design of the Cooleemee WTP. He is exceptionally familiar with the County's infrastructure and your policies and preferences. Dr. Wang is an expert in hydraulic modeling for water and wastewater conveyance systems; in assessment, analysis, and design of water treatment facilities; and in utility master planning.

- Cooleemee WTP, Davie County, NC
- Water Supply Improvements, Davie County, NC
- Sparks Road WTP Preliminary Engineering Design of PAC System, Davie County, NC
- Cooleemee WWTP Flood Evaluation, Davie County, NC

35

YEARS EXPERIENCE

Education

PhD, North Carolina State University, 2007

MSE, University of North Carolina at Charlotte, 1985

BS, Rutgers University, 1983

Certification/License

Professional Engineer: NC, SC, NY, VA, OH, IL, IN, IA, MO

Aaron Babson, PE

Project Manager

Mr. Babson will serve as Project Manager and will be the primary point of contact for the County; he is a manager you know and trust.

He will be responsible for schedules and budgets, providing technical advisory services, coordinating the project team, and ensuring all project deliverables undergo Hazen's QA/QC process. He is a seasoned and adept Project Manager with a commitment to good communication and attention to detail. Mr. Babson successfully manages several of our on-call contracts in the region. He specializes in project management and construction management and has significant experience in water and wastewater treatment and conveyance projects.

- T.Z. Osborne WRF BNR Upgrade and Expansion, City of Greensboro, NC
- Riverdale Pump Station, City of High Point, NC
- Townsend WTP Lab Upgrades, City of Greensboro, NC
- Southwest Cary Parkway Water Line Reinforcement Project, Town of Cary, NC

17

YEARS EXPERIENCE

Education

BSCE, North Carolina State University, 2005

Certification/License

Professional Engineer: NC

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Tim Devine, PE

Funding Analysis and Grant Writing

Mr. Devine led the effort to help the County secure funding for the new Cooleemee WTP.

With Hazen's assistance, the County was able to obtain nearly $30 million in favorable project financing. Mr. Devine is an experienced financial and economic analyst who has helped multiple municipal water and wastewater utilities optimize investments under multiple constraints. Specific project experience includes financial impact modeling, multifaceted cost-benefit analysis, rate impact and affordability analysis, cost effectiveness analysis and econometric analysis. Mr. Devine has performed project funding analysis and provided technical assistance that has enabled municipal clients to obtain over $500 M in grant or favorable term financing in the last five years.

- Cooleemee WTP Replacement, Davie County, NC
- Cooleemee WWTP Initial Damage Assessment and FEMA Assistance, Davie County, NC
- Sanford WTP Expansion PER, City of Sanford, NC

11
YEARS EXPERIENCE

Education

BSEnvE, United States Military Academy at West Point, 2004

MBA, University of North Carolina at Chapel Hill, 2012

MEM (Master of Environmental Management), Duke University, 2012, Water and Air Resources Concentration

Certification/License

Professional Engineer: NC, NY

Seth Roberston, PE

Funding Analysis and Grant Writing

Mr. Robertson is Hazen's new Corporate Infrastructure Funding Leader; under previous employment, he managed the submittal of 54 successful applications for a total of over $185M in funding for water infrastructure projects over the last two years.

He previously served as the SRF Section Chief with the NC Division of Water Infrastructure, responsible for management of over $2B in critical need water and wastewater infrastructure funds. Mr. Robertson also served as co-chair of the national EPA and State SRF workgroup. He has extensive experience with state and federal funding programs and many local programs including the USDA Rural Development grants and loans program.

- Neuse River WRF, Town of Clayton, NC
- Asset Condition Assessment, Financial Modeling, Sewer Rehab and Replacement, Town of Selma, NC
- Water and Wastewater Rehab and Planning, Dunn, NC

23
YEARS EXPERIENCE

Education

BS Environmental Engineering, North Carolina State University, 1997

Certification/License

Professional Engineer: NC

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Water Distribution

45
YEARS EXPERIENCE

Jeff Cruickshank, PE

Water Distribution

Mr. Cruickshank is an expert in hydraulic modeling, water quality modeling and solving problems in municipal distribution systems.

He is a Life Member of the American Water Works Association and has presented numerous papers at state and national conferences. He was a contributing author for the Second Edition of the AWWA's M32: Distribution Network Analysis for Water Utilities, and his work has been published in Journal AWWA, AWWA's Opflow magazine and NC Currents.

- Water Supply Alternatives Evaluation, Davie County, NC
- Water System Hydraulic Modeling and Master Planning, Johnston County, NC

6
YEARS EXPERIENCE

Chris Evans, PE

Water Distribution

Mr. Evans is skilled in the use of hydraulic modeling and GIS software for the design, optimization, and analysis of water distribution systems.

His experience includes water system modeling, water quality analysis, and field testing. Among numerous other projects, he provided field services, model calibration, capacity analysis, identification of system deficiencies, cost estimates, and CIP prioritization for the Greensboro and High Point Master Plans.

- Water System Master Plan, City of Greensboro, NC
- Water System Master Plan, Johnston County, NC

19
YEARS EXPERIENCE

Nichole Johnson, PE

Water Distribution

Ms. Johnson is an expert in water distribution system analysis, design, rehabilitation, and replacement; she has worked with the County in the past.

Her experience ranges from planning and designing pipes and mains in urban and environmentally sensitive environments to designing and installing large transmission mains over miles of terrain. Her projects have included trenchless crossings and directional drills.

- Water Supply Improvements, Davie County, NC
- Pullen to Bain Reinforcing Main, City of Raleigh, NC

5
YEARS EXPERIENCE

Maggie Guillou, PE

Water Distribution

Ms. Guillou's experience includes analysis, design, construction administration, and permitting of wastewater collection and water distribution systems.

As part of Hazen's recent Water Supply Improvements Project for the County, Ms. Guillou conducted a desktop review of available GIS information and performed a site assessment including a detailed review of locations requiring trenchless installation, locations presenting environmental or community impacts, boundaries of public rights-of-way to minimize easements, and sites containing hazardous materials; she is exceptionally familiar with the distribution system.

- Water Supply Improvements Project, Davie County, NC
- Pullen to Bain Reinforcing Main, Raleigh Water, NC

Water Treatment

48 YEARS EXPERIENCE

Gary Iversen, PE

Water Treatment

Mr. Iversen has a strong practical background in the operation, bench and pilot testing, and design of water treatment and distribution facilities.

Recent experience has involved studies and pilot plant projects for drinking water, organic contaminants, disinfection, disinfection byproducts and corrosion byproducts. His work includes process optimization, operator training and SDWA compliance for Davie County.

- WTP Optimization, Davie County, NC
- Enhanced Treatment Evaluation and Pilot Studies Johnston County, NC

22 YEARS EXPERIENCE

Erik Rosenfeldt, PhD, PE

Water Treatment

Dr. Rosenfeldt is Hazen's Director of Drinking Water Process Technology and a senior member of the Firm's drinking water process and applied research groups.

He focuses on drinking water and reuse technology, evaluating, implementing, and optimizing conventional and advanced treatment processes for a variety of water quality concerns, including emerging contaminants, taste and odor and algal toxins, groundwater pollutants, as well as conventional and emerging DBPs.

- Water Treatment PER, Davie County, NC
- Sanford WTP Expansion PER, City of Sanford, NC

23 YEARS EXPERIENCE

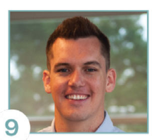
David Briley, PE

Water Treatment

Mr. Briley is an expert in water quality and water treatment design and is the Project Manager for the upgrades at the Cooleemee WTP.

He specializes in conventional and advanced treatment technologies and is one of Hazen's leads on PFAS contaminants and treatment technologies. His experience includes process design, hydraulic design, condition assessment, and physical and chemical processes. His expertise includes RO, nanofiltration, biological filtration, ozonation, GAC adsorption, and UV disinfection.

- Source Water Management and WTP PER, City of Sanford, NC
- WTP Upgrades, GUC, Greenville, NC



9 YEARS EXPERIENCE

Jared Hostetler, PE

Water Treatment

Mr. Hostetler specializes in the assessment, evaluation, and design of water treatment facilities.

His experience includes data analysis, advanced and conventional process evaluation and design, hydraulic analysis, and alternatives development and evaluation. For the Sanford WTP PER, Mr. Hostetler evaluated advanced treatment processes and is leading design of conventional unit processes. For the Chester WTP, he performed hydraulic analysis, process evaluations, and developed and evaluated solids handling alternatives.

- Sanford WTP Expansion PER, City of Sanford, NC
- Robert W. Hemphill WTF Expansion PER, CMD, Chester, SC

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Wastewater Collection

7
YEARS EXPERIENCE

Ethan Hypes, PE
Wastewater Collection

Mr. Hypes specializes in planning, hydraulic modeling, and design for wastewater collection systems.

He has performed numerous model calibration and validation projects, as well as modeling alternatives analysis for planning projects. His experience includes model development and calibration, capacity analysis, identification of system deficiencies and remedies, CIP development, system optimization, and design.

- Sewer System Modeling Support, SD1 of Northern Kentucky, Fort Wright, KY
- Sewer System Model and Master Plan, Jefferson County, AL

21
YEARS EXPERIENCE

Rebecca Cramer, PE
Wastewater Collection

Ms. Cramer is experienced in the development and calibration of sanitary sewer collection system models.

Her experience includes model development and calibration, demand projections, distribution system analysis, and CIP development. Ms. Cramer served as the Division Manager for Planning and Design for CFPUA in Wilmington; she brings robust collection system experience and strong technical ability to benefit the County on this contract.

- Hydraulic Model Update, Town of Holly Springs, NC
- On-Call Modeling, Cape Fear Public Utility Authority, Wilmington, NC

19
YEARS EXPERIENCE

Nichole Johnson, PE
Wastewater Collection

Ms. Johnson is also an expert in wastewater pipeline analysis, design, rehabilitation, and replacement; she is familiar with the County's policies preferences.

She has performed sanitary sewer evaluations for multiple clients including the City of Havelock, NC and the Roanoke Rapids Sanitary District. Her experience includes hydraulic modeling, I/I identification and remediation, flow monitoring, flow analysis, recommendations for improvements, and pipeline routing and design.

- Snow Hill Road Pump Station and Force Main, Durham County, NC
- Roanoke Outfall Replacement, RRSD, Roanoke Rapids, NC

21
YEARS EXPERIENCE

Brian Porter, PE
Wastewater Collection

Mr. Porter specializes in the analysis and design of wastewater conveyance facilities, including large complex pump stations.

Among numerous other projects, he served as a Project Engineer for design of the 31-mgd Lick Creek Regional Pump Station for the City of Durham, the 150-mgd influent pump station for the Neuse River RRF for the City of Raleigh, and the new 60-mgd Beaver Creek pump station and upgrade of the 44-mgd West Cary pump station for the Western Wake Partners in Wake County, NC.

- Southeast Regional Lift Station and Pipelines, City of Durham, NC
- Winding Pine Pump Station, Town of Cary, NC

Wastewater Treatment

12 YEARS EXPERIENCE

David Wankmuller, PE

Wastewater Treatment

Mr. Wankmuller specializes in the modeling, design, and optimization of wastewater treatment facilities.

He has analyzed wastewater characteristics and loads to develop alternatives for wastewater treatment plant upgrade or expansion for many clients. His work often includes development, calibration, and utilization of BioWin™ models to assess process performance and identify optimization opportunities. He has helped clients across the state identify improvements to enhance performance and save cost.

- Terrible Creek WWTP Expansion, Town of Fuquay-Varina, NC
- Graham WWTP Process Optimization, City of Graham, NC

20 YEARS EXPERIENCE

Katya Bilyk, PE

Wastewater Treatment

Ms. Bilyk is a nationally recognized leader in process modeling and nutrient removal.

She has developed, calibrated, and utilized BioWin™ models for numerous wastewater facilities. She utilizes the models to optimize plant performance, assess ability to meet current and proposed nutrient limits, or to aid in master planning by evaluating potential processes and technologies. She serves on the WERF Issue Area Team for Resource Recovery and is Chair of the WEF Plant Operations and Maintenance Symposia.

- Little Creek WRF Nitrogen Reduction Improvements Design, Town of Clayton, NC
- Neuse River WRF Real-Time Process Control Design, City of Raleigh, NC

11 YEARS EXPERIENCE

Ruth Borgmann, PE

Wastewater Treatment

Ms. Borgmann specializes in biosolids evaluation, planning, design, and analysis.

She has helped assess and plan for individual and regional facilities. Her experience includes biosolids production estimates, regulatory and market analyses, technology evaluations, short and long-term options evaluations, biogas utilization and resource recovery evaluations, and condition and operating assessments of existing equipment.

- Neuse River RRF Bioenergy Recovery Project, City of Raleigh, NC
- T.Z. Osborne WRF Biosolids Study, City of Greensboro, NC

32 YEARS EXPERIENCE

Michael Bullard, PE

Wastewater Treatment

Mr. Bullard is Hazen and Sawyer's National Residuals and Biosolids Mechanical Discipline Group Leader and is an expert in biosolids handling, treatment, and reuse.

His experience includes the full range of residuals and biosolids thickening, stabilization, dewatering, biogas utilization and treatment systems, and ultimate residuals management processes. He serves on the WEFTEC Program Committee's Residuals and Biosolids Symposia Subcommittee and the WEF Residuals and Biosolids Committee and has served as both a chapter reviewer and chapter author for WEF's MOP-11.

- Hillsborough WWTP Upgrade, Town of Hillsborough, NC
- North and South Durham WRFs Master Plan, City of Durham, NC

Hydrology and Hydraulics

37
YEARS EXPERIENCE

Everette Knight, PE

Hydrology and Hydraulics

Mr. Knight is an expert in water resources, stormwater management, hydrologic and hydraulic modeling and analysis, and related civil works design.

His experience includes both public and private projects. Completed projects include dams and reservoirs; stormwater management studies including flood mitigation; unique BMP designs; large and small diameter pipelines for water, sewer and drainage; and related comprehensive studies associated with the planning, permitting and design of these facilities.

- Cross Creek CLOMR, City of Fayetteville, NC
- Stormwater On-Call, UNC-CH, Chapel Hill, NC

14
YEARS EXPERIENCE

Bill Price, PE

Hydrology and Hydraulics

Mr. Price has worked on numerous highly complex modeling, planning, and design projects.

He specializes in watershed hydrology, stormwater conveyance design and modeling, and one-dimensional river modeling. His experience includes dam breaching, floodplain mapping, design of stormwater conveyance systems, analyzing and modeling riverine systems for inundation hazard analyses, master planning, and drainage improvement projects.

- North Durham WRF Flood Protection System Improvements, City of Durham, NC
- Stormwater Master Plan, City of Fayetteville, NC

Financial and Rate Analysis

26
YEARS EXPERIENCE

Elaine Conti

Financial and Rate Analysis

Ms. Conti has managed numerous water and wastewater cost-of-service and rate and financial planning studies.

She has performed rate studies for numerous clients across the country and has assisted in providing utilities with benchmarking data and industry standards from which they can assess their utility's performance and efficiency. Ms. Conti is the former Chair of the North Carolina AWWA-WEA Finance and Management Committee.

- Water and Sewer Financial Planning Study, Davie County, NC
- Rate and Financial Consulting and Bond Feasibility, Town of Cary, NC
- Cost-of-Service Study, City of Jacksonville, NC

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Section 4 – Approach

Hazen's proven approach to managing and executing on-call type contracts ensures successful projects for the County and Town Partners.

Our general approach to on-call contracts is outlined below. A detailed approach to the rating matrix project presented in the RFQ follows.

Management Approach

Due to our extensive on-call contract experience, we understand how to execute multiple, concurrent task orders efficiently and with the highest technical quality. Hazen knows that task order assignments come in various shapes and sizes, and we adapt our delivery approach accordingly. A large assignment will get a full project work plan, whereas a small assignment may entail a simple email relaying relevant details to the project team. Additionally, on smaller assignments, the Project Manager may be the one to execute the assignment, keeping our team small and focused, and keeping engineering costs down.

Project Management Approach

1 → 2 → 3 ↔ 4 ↔ 5

1. **Project Identification** – Identify the goals, overall drivers, and background for the assignment
2. **Scope, Schedule, and Budget** – Negotiate the scope, schedule, and budget for the task order. Our significant on-call experience means this phase is typically very short in duration.
3. **Project Execution**
4. **Project Controls**
5. **Resource Allocation, Staffing and Quality**

(3–5) Execute the task order. Double ended arrows appear between project execution and the project controls and resource allocation steps. These iterative steps are implemented continuously throughout the assignment. The Project Manager gets involved in resource allocation and staffing as needed. Our firm has the local and national resources to assemble highly qualified task order team members. The team will be selected particularly for each task, depending on the distinct requirements of the task

Proactive Approach to Managing Risks

The three steps we follow for risk management of tasks for on-call contracts are shown below, and they revolve around the Project Manager's attention to the contractual details of each assignment.

STEP 1

Preparation of monthly progress reports, identification of issues and potential scope variances, and discussion of these with County Staff

→ STEP 2

Preparation of monthly contract summary tables that summarize the status of all active tasks, with each task addressed in one concise line to provide easy overview

→ STEP 3

Attendance at quarterly meetings with County Staff to review key issues and overall on-call contract status

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Approach to Initial Scope Task

Water, wastewater, and stormwater infrastructure planning and construction funds available through the American Rescue Plan Act and the Infrastructure Investments and Jobs Act provide an unprecedented opportunity for low-interest and grant funding over the next five years. The water and wastewater utilities operating in Davie County (Davie County, Town of Mocksville, and Town of Bermuda Run) through the issuance of this Request for Statements of Qualification, have initiated a collaborative planning process to prepare for these generational funding opportunities.

Hazen's approach to the initial task outlined in the RFP is summarized in **Figure 4.1** below.

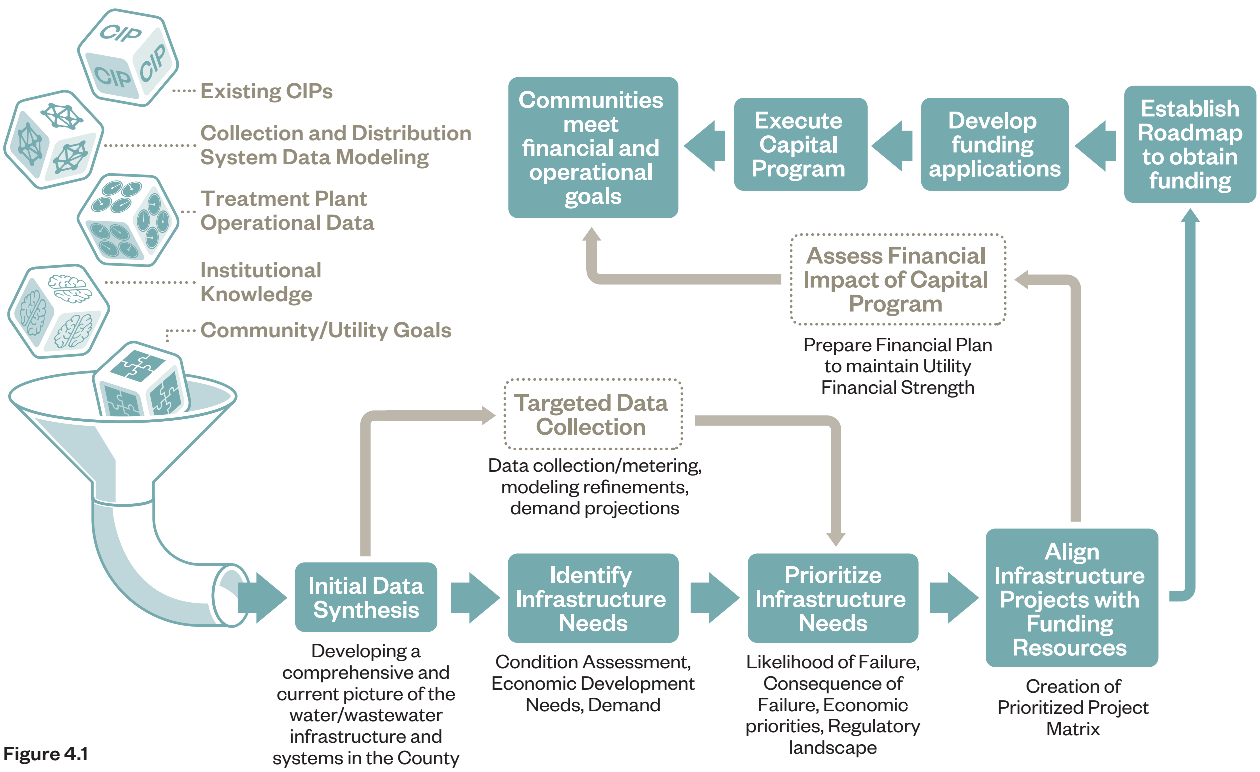

Figure 4.1

The first step of this collaborative planning process is to gain an accurate and current understanding of infrastructure needs. Hazen's recent experiences working with the County provide a wealth of established institutional knowledge of the County's distribution and collection systems, water and wastewater treatment facilities, and regional hydrology. With American Rescue Plan Act funding available for application in Spring 2022, we have the ability to hit the ground running.

Initial Data Synthesis: Hazen is currently working on a project with Davie County Economic Development to combine the water models for Davie County and the Town of Mocksville, in addition to building skeleton models of the sewer collection system for the same entities. We will build on this knowledge to develop a complete picture for the entire County. A gap analysis will determine what additional data is required to improve existing models or assess system capacity and condition, which will inform atargeted data collection process to close those data gaps.

Identify and Prioritize Infrastructure Needs: With system data for all utilities and service areas consolidated, the Hazen team will collaborate with utility and economic development staff to develop a comprehensive list of projects that will meet the County's and Town Partners' needs. This comprehensive list will include project jurisdiction, project purpose and need, preliminary cost estimates, and a qualitative assessment of alignment with potential funding opportunities. The Hazen team will use this base of project information to develop a project priority rating matrix that facilitates prioritization of capital projects for the stakeholders' approval.

Develop Roadmap: Closely aligned with the project prioritization matrix will be development of a road map that highlights key dates for project planning, design, and funding. The road map will provide utility leadership a clear understanding of the activities and timing required to implement the capital projects. With the road map established, Hazen's grant writing team will craft funding applications that maximize the probability of selection.

Perform Rate Study: Important to development of the capital project plan is understanding the financial implications on both utility financial health and rate payers. Raftelis has already developed rate models for both Davie County and the Town of Mocksville and will be able to affirm that the capital project plan is affordable and financially viable.

Realize Funding: The ultimate goal of this process is to provide the communities within Davie County the ability to maximize benefits available through current water and wastewater funding opportunities. The Hazen and Raftelis team is uniquely qualified to help the County's utilities align their resources and realize that goal through a collaborative and iterative planning effort.

Hazen

RAFTELIS

Hazen and Raftelis bring unparalleled experience in engineering, utility finance, and infrastructure funding to facilitate a multi-jurisdictional planning process and help utilities in Davie County maximize access to available funding resources.

Hazen's grant writing team's unique background in both engineering and infrastructure funding has been used to gain approval for over **half a billion dollars** of water and wastewater infrastructure in the last five years.