CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

MISSION STATEMENT

THROUGH VISIONARY LEADERSHIP AND GOOD STEWARDSHIP, WE WILL ADMINISTER STATE REQUIREMENTS, ENSURE PUBLIC SAFETY, DETERMINE COUNTY NEEDS, AND PROVIDE SERVICES THAT CONTINUALLY ENHANCE QUALITY OF LIFE

CALL TO ORDER BY THE CHAIRMAN

PLEDGE OF ALLEGIANCE

INVOCATION

A. APPROVAL OF THE AGENDA

1. BOC - Changes to the Agenda Pg. 4

B. RECOGNITIONS AND PRESENTATIONS

1. Recognition - Department of Human Services - Employee Anna Green Pg. 6
2. Proclamation - Black History Month Pg. 7

C. INFORMAL PUBLIC COMMENTS

D. OLD BUSINESS

E. CONSENT AGENDA

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

1. Appointments - Cabarrus County Planning and Zoning Commission Pg. 9
2. Appointments - Home and Community Care Block Grant (HCCBG) Advisory Committee Pg. 15
3. Active Living and Parks - Hartsell/Top Gun School Use Agreement Pg. 20
4. County Manager - Appointment to Harrisburg Planning and Zoning Board for

Extraterritorial Jurisdiction Pg. 25

5. County Manager- Dedication of a Utility Easement on Ramdin Court Pg. 28
6. County Manager - Nuisance Ordinance Pg. 33
7. County Manager - Resolution for Medication Assisted Treatment (MAT) Delivered through the Cabarrus County Community Paramedicine Program Pg. 39
8. County Manager - Resolution for Medication Assisted Treatment (MAT) for Incarcerated Persons Pg. 46
9. County Manager - Transfer of Assets at CC Griffin Middle School Pg. 54
10. County Manager -Water and Sewer Authority of Cabarrus County Pretreatment Agreement Pg. 103
11. DHS - Budget Revision For Additional ARPA Congregate Nutrition Funds Pg. 124
12. Finance - Fiscal Year 2023 ACFR and Audit Pg. 127
13. Finance - Transfer of Funds in accordance with the County's 15% Fund Balance Policy Pg. 399
14. Sheriff's Office - Retirement of K9 Brad Pg. 409
15. Sheriff's Office - Awarding of Service Weapon to Sgt. David Burchett Upon Retirement Pg. 408
16. Sheriff's Office - Awarding of Service Weapon to Deputy Brian Isenhour Upon His Retirement Pg. 412
17. Sheriff's Office - Awarding of Service Weapon to Deputy Brent Saffell Upon His Retirement Pg. 416
18. Tax Administration - Refund and Release Reports – December 2023 Pg. 420

F. NEW BUSINESS

1. Emergency Medical Services - New Stretcher Lease Resolution Pg. 431

G. REPORTS

1. BOC - Receive Updates from Commission Members who Serve as Liaisons to Municipalities or on Various Boards/Committees Pg. 435
2. BOC - Request for Applications for County Boards/Committees Pg. 436
3. Budget - Monthly Budget Amendment Report Pg. 450
4. Budget - Monthly Financial Update Pg. 456
5. County Manager - Monthly Building Activity Reports Pg. 462
6. DHS -Emergency Assistance Quarterly Report Pg. 468
7. EDC - December 2023 Monthly Summary Report Pg. 471
8. Infrastructure & Asset Management - Courthouse Construction Update Pg. 473
9. Infrastructure & Asset Management - Afton Library and Active Living Center Construction Update Pg. 483
10. Infrastructure & Asset Management - Mt Pleasant Library and Active Living Center Construction Update Pg. 486

H. GENERAL COMMENTS BY BOARD MEMBERS

I. WATER AND SEWER DISTRICT OF CABARRUS COUNTY

J. CLOSED SESSION

1. Closed Session - Pending Litigation, Economic Development and Acquisition of Real Property Pg. 494

K. ADJOURN

In accordance with ADA regulations, anyone who needs an accommodation to participate in the meeting should notify the ADA Coordinator at 704-920-2100 at least forty-eight (48) hours prior to the meeting.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Approval of the Agenda

SUBJECT:
BOC - Changes to the Agenda

BRIEF SUMMARY:
A list of changes to the agenda is attached.

REQUESTED ACTION:
Motion to approve the agenda as amended.

EXPECTED LENGTH OF PRESENTATION:
1 Minute

SUBMITTED BY:
Lauren Linker, Clerk to the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Changes to the Agenda

CABARRUS COUNTY BOARD OF COMMISSIONERS
CHANGES TO THE AGENDA
January 16, 2024

ADDITIONS:

Reports
G-6 DHS – Emergency Assistance Quarterly Report

Closed Session
J-1 Closed Session – Pending Litigation, Economic Development and Acquisition of Real Property

UPDATES:

Consent Agenda
E-6 County Manager – Nuisance Ordinance

New Business
F-1 Emergency Medical Services – New Stretcher Lease Resolution

REMOVALS:

Recognitions and Presentations
B-2 Recognition – Emergency Management – Fire Safety Bulletin Board Contest

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Recognitions and Presentations

SUBJECT:
Recognition - Department of Human Services - Employee Anna Green

BRIEF SUMMARY:
Anna Green did an incredible job on a case event. During her visit, there was a distressing moment when the baby experienced a seizure. The baby stopped breathing, turning purple which prompted the mother to call 911. Anna reacted swiftly, administering chest compressions until EMS arrived. Her calm demeanor was pivotal, and her quick actions successfully helped restore the child's breathing.

REQUESTED ACTION:
Recognize Anna Green

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Aalece Pugh, Assistant County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Recognitions and Presentations

SUBJECT:
Proclamation - Black History Month

BRIEF SUMMARY:
The following proclamation proclaims February 2024 as Black History Month in Cabarrus County and encourages all citizens to participate in various activities associated with this remembrance.

REQUESTED ACTION:
Motion to adopt the proclamation.

EXPECTED LENGTH OF PRESENTATION:
3 Minutes

SUBMITTED BY:
Lauren Linker, Clerk to the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Proclamation

BLACK HISTORY MONTH PROCLAMATION

WHEREAS, Black History Month is the observance of a special period to recognize the achievements and contributions of African-Americans to our county, state and nation; and

WHEREAS, this observance presents the special opportunity to become more knowledgeable about black heritage, and to honor the many black leaders who have played a part in the progress of our county; and

WHEREAS, such knowledge can strengthen the insight of all our citizens regarding the issues of human rights, the great strides that have been made in the crusade to eliminate the barriers of equality for minority groups, and the continuing struggle against racial discrimination and poverty; and

WHEREAS, as a result of their determination, hard work, intelligence, and perseverance, African-Americans have achieved exceptional success in all aspects of society including business, education, politics, science, athletics and the arts; and

NOW, THEREFORE, BE IT PROCLAIMED that the Board of Commissioners for Cabarrus County, North Carolina, do hereby recognize February 2024 as Black History Month and encourage all citizens to participate in the educational and celebratory events honoring the contributions and accomplishments of African-Americans.

ADOPTED this 16th day of January, 2024.

_____

Stephen M. Morris, Chairman
Cabarrus County Board of Commissioners

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Appointments - Cabarrus County Planning and Zoning Commission

BRIEF SUMMARY:
The Cabarrus County Planning and Zoning Commission currently has a vacancy for the Midland Planning Area representative. Staff respectfully requests that the Board of Commissioners consider appointing Mr. Michael Bywaletz to fill the Midland Planning Area position vacated by Mr. Kevin Crutchfield. It is an unexpired term ending August 31, 2024.

REQUESTED ACTION:
Motion to appoint Mr. Michael Bywaletz to the Planning and Zoning Commission as the Midland Planning Area representative with a term ending August 31, 2024.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Susie Morris, Planning and Development Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Roster
- Recommendation Letter

PLANNING & ZONING COMMISSION

3-Year Terms
12-Member Board
(9 Regular, 3 Alternate)

MEMBER	PLANNING AREA	TERM OF APPOINTMENT
Jeffrey Corley 6880 Palafox Drive Concord, NC 28025	At-large	APPOINTMENT: 06/20/16 (UNEXPIRED TERM) APPOINTMENT: 06/20/16^ REAPPOINTMENT: 07/29/19 REAPPOINTMENT: 08/15/22 TERM EXPIRING: 08/31/25
Andrew Nance 2413 Kannapolis Hwy Concord, NC 28027 *(Resident of Central Area)*	At-large	APPOINTMENT: 07/17/17^^^ (UNEXPIRED TERM) APPOINTMENT: 08/20/18 (UNEXPIRED TERM) REAPPOINTMENT: 07/29/19 REAPPOINTMENT: 08/15/22 TERM EXPIRING: 08/31/25
Charles Paxton 2208 Pennick Court Harrisburg, NC 28075	Harrisburg	APPOINTMENT: 07/17/17^^^ (UNEXPIRED TERM) REAPPOINTMENT: 07/29/19 REAPPOINTMENT: 08/15/22 TERM EXPIRING: 08/31/25
Chris Pinto*** P.O. Box 317 Gold Hill, NC 28071	Eastern	APPOINTMENT: 11/19/12 (UNEXPIRED TERM) REAPPOINTMENT: 08/19/13 APPOINTMENT: 08/18/14 (UNEXPIRED TERM) REAPPOINTMENT: 08/15/16 APPOINTMENT: 07/17/17^^^ REAPPOINTMENT: 07/21/20 REAPPOINTMENT: 08/21/23 TERM EXPIRING: 08/31/26
Vacant	Midland	APPOINTMENT: TERM EXPIRING: 08/31/24
Brent Rockett 2642 Stonewood View Kannapolis, NC 28081	Kannapolis	APPOINTMENT: 05/15/17 (UNEXPIRED TERM) APPOINTMENT: 05/15/17^^ REAPPOINTMENT: 07/21/20 REAPPOINTMENT: 08/21/23 TERM EXPIRING: 08/31/26

Holly Edwards (f/k/a Holly Grimsley) **733 Propston Street NW** **Concord, NC 28027**	**Concord**	**APPOINTMENT: 07/17/17^^^** **APPOINTMENT: 08/20/18** **REAPPOINTMENT: 07/19/21** **TERM EXPIRING: 08/31/24**
Adam Dagenhart **2089 Mt. Pleasant Road** **Mt. Pleasant, NC 28124** ***(Resident of Eastern Area)***	**Mt. Pleasant**	**APPOINTMENT: 12/15/14** **(UNEXPIRED TERM)** **REAPPOINTMENT: 08/15/16** **APPOINTMENT: 07/17/17^^^** **(UNEXPIRED TERM)** **APPOINTMENT: 08/20/18** **APPOINTMENT 06/21/21<** **TERM EXPIRING: 08/31/24**
Steve Wise **521 McCready Street** **Concord, NC 28025** ***(Resident of Concord Area)***	**At-large**	**APPOINTMENT: 08/17/15** **APPOINTMENT: 07/17/17^^^** **(UNEXPIRED TERM)** **APPOINTMENT: 08/20/18** **REAPPOINTMENT: 07/19/21** **APPOINTMENT: 12/19/22*** **TERM EXPIRING: 08/31/26**

ALTERNATES (At-Large):

Mohammed Idlibi **3505 McKees Court** **Harrisburg, NC 28075** ***(Resident of Harrisburg Area)***	**Alternate**	**APPOINTMENT: 12/19/22** **(UNEXPIRED TERM)** **TERM EXPIRING: 08/31/24**
Ingrid Nurse **3967 Alleghany Street NW** **Concord, NC 28027** ***(Resident of Concord Area)***	**Alternate**	**APPOINTMENT: 05/20/19** **(UNEXPIRED TERM)** **REAPPOINTMENT: 07/21/20** **REAPPOINTMENT: 08/21/23** **TERM EXPIRING: 08/31/26**
David Hudspeth **6800 Hudspeth Road** **Harrisburg, NC 28075** ***(Resident of Harrisburg Area)***	**Alternate**	**APPOINTMENT: 05/20/19** **REAPPOINTMENT: 07/19/21** **TERM EXPIRING: 08/31/24**

(Planning Board and Zoning Board of Adjustment combined in 1/91 to create Planning and Zoning Commission)

Planning and Zoning Commission restructured effective 8/1/2005.
Appointments (staggered terms) made 8/15/2005 to restructured Commission.

***** Chris Pinto was originally appointed to complete an unexpired term as an Alternate on November 19, 2012. He was reappointed to that position on August 19, 2013. On August 18, 2014 he was appointed to complete an unexpired term as**

an At-large representative position vacated by Shannon Frye.

<Adam Dagenhart was appointed to complete an unexpired term ending August 31, 2021 as an At-large representative and an additional three-year term ending August 31, 2024.

^On June 20, 2016 Jeffrey Corley was appointed to complete an unexpired term ending August 31, 2016 and appointed to an additional three-year term ending August 31, 2019.

^^On May 15, 2017, Brent Rockett was appointed to complete an unexpired term ending August 31, 2017 and appointed to an additional three-year term ending August 31, 2020.

^^^ At the Boards' July 17, 2017 meeting membership was realigned on the Planning and Zoning Commission to fill regular member positions that would be vacated in August 2017.

***At the December 19, 2022 meeting, the BOC appointed Steve Wise to the At-large position to complete an unexpired term ending and an additional three-year term ending August 31, 2026.**

Note: The Planning and Zoning Commission member area map was revised at the October 17, 2022 BOC meeting.

Meetings: 2nd Tuesday of each month at 6:30 P.M.

Cabarrus County Planning and Zoning Commission

1/3/2024

Cabarrus County Board of Commissioners
65 Church Street South
Concord, NC 28025

RE: Midland Area Representative Appointment

Dear Commissioners,

The Cabarrus County Planning and Zoning Commission currently has an opening for the Midland Area Representative. The Nomination Committee received and reviewed an application from Mr. Michael Bywaletz, a resident of the Midland Area.

The Nominations Committee voted unanimously to recommend that Mr. Bywaletz be appointed to fill an unexpired term ending August 31, 2024, as the Midland Area Representative.

The Cabarrus County Planning and Zoning Commission respectfully requests that the Board of Commissioners appoint Mr. Bywaletz to the Commission as the Midland Area Representative.

Sincerely,

Holly Edwards, Chair
Planning and Zoning Commission

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Appointments - Home and Community Care Block Grant (HCCBG) Advisory Committee

BRIEF SUMMARY:
There are currently 2 at-large vacancies on the HCCBG Advisory Committee. There has been one long-standing vacancy and another vacancy created by the recent resignation of Andrea Black from the committee.

The HCCBG Advisory Committee reviewed the applications and voted to appoint Cynthia Hayes to fill the first vacant slot for a term of 3 years and voted for Rosemay Gause to fill the unexpired term of Ms. Black, which expires on 12/31/2024.

The Human Services Designee for Older Adults, Anthony Hodges, is retiring on 12/29/2023. It is recommended that Interim Program Administrator, Tammy Bare, fill this position on the committee.

REQUESTED ACTION:
Motion to remove Andrea Black and Anthony Hodges from the Home and Community Care Block Grant (HCCBG) Advisory Committee and thank them for their service.

Motion to appoint Cynthia Hayes to the HCCBG Advisory Committee for a term of 3 years, expiring on 12/31/2026.

Motion to appoint Rosemary Gause to the HCCBG Advisory Committee to fill the unexpired term of Ms. Black, which will expire on 12/31/24, and to include an exception to the multiple board provision of the Appointment Policy.

Motion to appoint Tammy Bare to the HCCBG Advisory Committee as the Human Services

Designee for Older Adults.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Anthony Hodges, Adult and Aging Services Program Administrator
Tammy Bare, Adult and Aging Services Interim Program Administrator

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Roster
- Recommendation Letter

HOME AND COMMUNITY CARE BLOCK GRANT COMMITTEE

MEMBER	AGENCY REPRESENTED	TERM OF APPOINTMENT	
Larry Belk P.O. Box 707 Concord, NC 28026	Human Services/Designee Transportation	APPOINTMENT:	06/17/13
Anthony Hodges 1303 S Cannon Blvd. Kannapolis, NC 28083	Human Services/Designee Older Adults	APPOINTMENT:	06/17/13
Cindy Hall 1303 S Cannon Blvd. Kannapolis, NC 28083	Human Services/Designee Disabled Adults	APPOINTMENT:	03/19/18
Ian Sweeney P. O. Box 707 Concord, NC 28026	ALP Director/Designee	APPOINTMENT:	09/19/22<
Kelly Sifford P.O. Box 707 Concord, NC 28026	P&Z Director/Designee	APPOINTMENT:	06/17/13
Kimberly Strong 1701 S Main St. Kannapolis NC 28081	Cabarrus Meals on Wheels Director/Designee	APPOINTMENT:	06/17/13
Millicent Malit 3178 Helmsley Court Concord, NC 28027	At-large	APPOINTMENT: TERM EXPIRING:	02/21/22 12/31/24
Vacant	At-large	APPOINTMENT: TERM EXPIRING:	
Helen McInnis 5517 Hammermill Drive Harrisburg, NC 28075	At-large	APPOINTMENT: REAPPOINTMENT: TERM EXPIRING:	01/21/20 02/20/23** 12/31/25
James Polk 224 Deal Street SE Concord, NC 28025	At-large	APPOINTMENT: REAPPOINTMENT: REAPPOINTMENT: REAPPOINTMENT: TERM EXPIRING:	06/17/13 12/19/16 01/21/20 02/20/23^** 12/31/25
Scott Barringer 1409 North Main Street Mt. Pleasant, NC 28124	At-large	APPOINTMENT: REAPPOINTMENT: REAPPOINTMENT: REAPPOINTMENT: TERM EXPIRING:	06/17/13 12/19/16 01/21/20 02/20/23^ 12/31/25

Evelyn Miller **7334 Mt. Olive Road** **Concord, NC 28025**	**At-large**	**APPOINTMENT:** **REAPPOINTMENT:** **REAPPOINTMENT:** **TERM EXPIRING:**	**01/17/16** **01/21/20** **02/20/23^** **12/31/25**
Andrea Black **2434 Galena Court** **Kannapolis, NC 28083**	**At-large**	**APPOINTMENT:** **REAPPOINTMENT:** **TERM EXPIRING:**	**05/20/19** **02/21/22** **12/31/24**
Barbara Strang **P.O. Box 707** **Concord, NC 28026**	**Commissioner Ex-Officio**	**APPOINTMENT:** **TERM EXPIRING:**	**12/19/22** **12/31/23**
Katie Kutcher **10735 David Taylor Drive** **Charlotte, NC 28262**	**Centralina Area Agency on Aging Ex-Officio**	**APPOINTMENT:** **REAPPOINTMENT:** **REAPPOINTMENT:** **TERM EXPIRING:**	**12/19/16** **01/21/20** **02/20/23^** **12/31/25**

Note: New Rules of Operation for the Cabarrus County Home and Community Care Block Grant (HCCBG) Advisory Committee were adopted by the Board in January 22, 2013 to be effective July 1, 2013. Agency representative appointments are perpetual.

***Betty Babb's appointment was extended on June 17, 2013 to align with staggering terms per the new rules of operation.**

****Exception to the "multiple service" provision of the Appointment Policy was granted.**

^Exception to the "length of service" provision of the Appointment Policy was granted.

<Exception to the "residency" provision of the Appointment Policy was granted.

December 22, 2023

Cabarrus County Board of Commissioners
P.O. Box 707
Concord, NC 28026

Commissioners,

The Home and Community Care Block Grant (HCCBG) Advisory Committee currently has two vacancies. The current HCCBG Advisory Committee members reviewed the applications on file and voted for the for the two applicants that they felt were most qualified.

After tallying the votes, the top two applicants were Cynthia Hayes and Rosemary Gause. Both applicants have agreed to serve on the HCCBG Advisory Committee.

Please accept our recommendation that Cynthia Hayes be appointed as a member of the Home and Community Care Block Grant Advisory Committee for a 3 year term, expiring on December 31, 2026 and that Rosemary Gause be appointed to fill the remainder of Andrea Black's term which expires on December 31, 2024.

Sincerely,

Anthony Hodges
HCCBG Lead Agency Representative

1303 South Cannon Boulevard, Kannapolis, NC 28083
Phone: 704.920.1400
Fax: 704.920.1401
Website: www.cabarruscounty.us

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Active Living and Parks - Hartsell/Top Gun School Use Agreement

BRIEF SUMMARY:
In continuing to share the elementary schools with the local Volunteer Athletic Associations, the Hartsell/Top Gun Use Agreement of Rocky River Elementary School has been offered for your review. The process of developing an agreement and "leasing" the elementary school outdoor athletic facilities began a few years ago. Currently, Concord Parks and Recreation has taken over responsibility for all programming and maintenance of the elementary schools inside the city limits.

The Agreement specifies the responsibilities of the Association and the County Schools or Cabarrus County. Chuck Taylor, Director of Facilities for Cabarrus County Schools, has read and approves of the Agreement.

The Agreement was drawn up by the County Attorney.

REQUESTED ACTION:
Motion to approve the Agreement and allow the County Manager to sign.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Londa Strong, Active Living and Parks Director

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Hartsell School Use Agreement

STATE OF NORTH CAROLINA
COUNTY OF CABARRUS

CABARRUS COUNTY
SCHOOL PARK USE AGREEMENT

This SCHOOL PARK USE AGREEMENT ("Agreement") is made and entered into effective the 28th day of November, 2023 by and between CABARRUS COUNTY ("County"), and the HARTSELL ATHLETIC ASSOCIATION ("Hartsell"), a North Carolina non-profit corporation.

WHEREAS the County owns or leases certain areas, facilities and equipment known as the Rocky River Elementary School Park located at 5454 Rocky River Rd., Concord, NC 28025 (the "Facility").

WHEREAS Hartsell has requested, and the County has agreed to make the Facility available to Hartsell for community sports and recreational activities and events.

WHEREAS the purpose of this Agreement is to establish and implement a plan and procedure for use by Hartsell of the Facility.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

TERMS

1. Such use described herein by Hartsell shall be subject to the Joint Use Agreement between the County and the Cabarrus County Schools ("Schools"), as amended and modified from time to time as it relates to this Facility.

2. Hartsell will develop a schedule for usage of the Facility to avoid a conflict between prior scheduled use and proposed usage by Hartsell. In scheduling the use of the Facility, the educational use by the Schools shall have first priority and usage by Hartsell shall have second priority. The County may not object to Hartsell's use of the Facility for a particular event or activity unless such use interferes with the Schools' use of the Facility for educational purposes or for other good cause shown by the County.

3. Hartsell shall be responsible for the following obligations at the Facility:
   a) Daily maintenance of the athletic fields,
   b) Payment of all utilities,
   c) Payment to the Schools for maintenance work for the Facility,
   d) Mowing of the athletic fields and the surrounding areas except for the banks and rights of way, and
   e) Yearly turf maintenance.

4. The County shall be responsible for the following obligations at the Facility:
   a) Safety features, and

b) Inspection of the Facility.

5. The Schools shall be responsible for the following obligations at the Facility:
   a) Athletic field light repair,
   b) HVAC repair,
   c) Field irrigation,
   d) Mowing of banks and rights of way, and
   e) Building repair.

6. To the extent that each normally carries insurance, Hartsell and the County shall insure their respective assets and facilities with fire and extended coverage in the full replacement value and carry adequate "all risk" insurance for their ownership and usage of their own and each other's assets and facilities. Each party agrees to name the other as an additional insured with the provision that such policy cannot be canceled or materially altered unless thirty (30) days prior written notice is given to the additional insured.

7. The parties also acknowledge that the Facility is maintained and repaired in accordance with a Maintenance and Repair Agreement between the County and the Schools. Such Maintenance and Repair Agreement would contemplate and include only improvements to the Facility covered by this Agreements. To the extent that the provisions of the Maintenance and Repair Agreement, as amended from time to time, are inconsistent with this Agreement, the provisions of the Maintenance and Repair Agreement shall control.

8. This Agreement will expire five years after it becomes effective and may be renewed for successive five-year terms upon the mutual agreement of the County and Hartsell.

9. If a party materially breaches the terms of this agreement, the other party may terminate the Agreement after giving the other party thirty (30) days prior written notice. Such termination shall not alter or negate a scheduled use, obligation or responsibility agreed upon prior to the receipt of written notice of termination.

10. Nothing contained in this Agreement shall be deemed or construed so as to in any way estop, limit, or impair the County from exercising or performing any regulatory, policing, legislative, governmental, or other powers, including governmental immunity and any defenses under the law. Hartsell shall comply with all applicable laws, rules and regulations.

11. This Agreement is governed by North Carolina law, including any statutes governing the joint use of school/park facilities.

IN WITNESS, this Agreement is executed by the appropriate parties for the parties pursuant to authority duly given.

-Signatures to Follow-

CABARRUS COUNTY

By: _____
Mike Downs, County Manager

ATTEST

By: _____
Clerk to the Board

Date: _____

HARTSELL ATHLETIC ASSOCIATION

By: _____
President

ATTEST:

By: _____
Secretary

Date: 11-28-2023

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

_____
Finance Director

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
County Manager - Appointment to Harrisburg Planning and Zoning Board for Extraterritorial Jurisdiction

BRIEF SUMMARY:
The Town of Harrisburg has requested to appoint a new member to the Planning and Zoning Board. Cabarrus County was required to appoint an extraterritorial board member in the past, however, it has become very difficult to find volunteers in the required area. Harrisburg has amended the requirements to allow the member to come from the planning area rather than just the extraterritorial jurisdiction. The Town is requesting a motion that will allow them to appoint the position. The clerk has provided three applications that were on file that are now eligible to serve to Harrisburg for their review.

REQUESTED ACTION:
Motion to allow Harrisburg to appoint a Planning and Zoning Board member from the planning area.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Kelly Sifford, AICP
Assistant County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Letter

December 4, 2023

Mr. Mike Downs, County Manager
Cabarrus County
65 Church St S
Concord, NC 28025

RE: ETJ Appointment to Planning and Zoning Board

Dear Mike:

At our Town Council's October meeting, the Town Council discussed sending a formal request that the County appoint a resident from our ETJ to fill the current vacancy on our Planning and Zoning Board. Our PZB has been without an ETJ representative since June 2021, with the resignation of our long time ETJ member – Lloyd Quay.

As you are aware, in accordance with Chapter 160D-307 of the NCGS, appointment of the ETJ position is the responsibility of the County Board of Commissioners. The County is required to make ETJ appointments within 90 days following the receipt of a request from the Town. If the County Board of Commissioners is not able to identify and appoint a resident of the ETJ area to meet membership requirements, they may appoint a resident of the County to fill the position. If the County Board of Commissioners fails to make an ETJ appointment within 90 days after receiving a request from the Town, the Town Council may then appoint someone to fill the position. In August, the Town sent a letter to all property owners within our ETJ inviting them to consider applying for this position. The Town received no responses from ETJ residents who were interested in serving on the PZB.

We are eager to get this position on our PZB filled, and in July revised our Town ordinances to allow for anyone within the Harrisburg Planning Area as designated by the County and Town to serve in this ETJ seat. Should the County not be able to find a resident from our ETJ who would be willing to serve on the PZB, we would request your consent to proceed with filling this position with a resident located either within the Town, or its Planning Area.

If you have any questions, feel free to contact me to discuss further.

Sincerely,

Rob Donham, P.E., Town Manager

4100 Main Street, Suite 101, PO Box 100, Harrisburg, North Carolina 28075
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CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
County Manager- Dedication of a Utility Easement on Ramdin Court

BRIEF SUMMARY:
Cabarrus County is dedicating Ramdin Court as a public right of way. As part of that process, the City of Concord requires the dedication of permanent public utility easements along the right of way. The attached agreement is the proposed area of dedication for that easement. This dedication will allow for property owners at the rear to access it and allow for public maintenance.

REQUESTED ACTION:
Motion to approve the permanent public utility easement on Ramdin Court.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Kelly Sifford, AICP
Assistant County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Easement agreement

Prepared by and Return to Concord City Attorney, ROD Box

STATE OF NORTH CAROLINA)
COUNTY OF CABARRUS)

P/O PIN # 5620-44-3498

Permanent Public Utility Easements

The undersigned Grantor, Cabarrus County, a body politic and political subdivision of the State of North Carolina ("Grantor"), in consideration of payment to the Grantor of the sum of One Dollar, ($1.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, does hereby grant, bargain, sell and release unto the City of Concord, a North Carolina municipal corporation ("Grantee"), its successors, assigns and licenses, the right, privilege, and permanent easement to enter and re-enter, at any time, and to install, dig, build, erect, maintain, repair, rebuild, operate, and patrol one or more streets, sidewalks, public utilities, and related appurtenances over ground or underground, the above described rights being incident to performance by the Grantee of its functions as a municipality, or the performance by any licensee or contractor of the Grantee of a public function, the premises to be affected as shown on the attached Exhibit "A" prepared by NorStar Land Surveying, Inc. for the City of Concord entitled "R/W Sidewalk Easements to Serve Cabarrus County Warehouse" the property of "Cabarrus County" dated October 20, 2023 and hereby being more particularly described as follows:

Ramdin Court NW R/W

Beginning at a bent 5/8" rebar, said rebar being located on the southern right-of-way of Cascade Drive (60' Public R/W), said rebar also being a common corner with Lot #117 Cannon Holding Corp. (Map Bk. 19, Pg. 49), thence with the southern right-of-way of Cascade Drive (60' Public R/W), N 53°39'35" E 67.51 feet to a ½" rebar, said rebar being a common corner with Lot #107 Cannon Holding Corp. (Map Bk. 19, Pg. 49), said point also being located on the eastern right-of-way of Ramdin Court NW (60' Private R/W); thence with the eastern right-of-way of Ramdin Court NW (60' Private R/W) the following ten (10) calls: (1) S 36°24'27" E 111.71 feet to a ½" rebar; (2) S 36°20'08" E 39.15 feet (L4) to a set ½" rebar; (3) with a curve to the left having a radius of 145.00 feet, an arc of 59.34 feet and a chord bearing and distance of S 48°06'12" E 58.92 feet (C4) to a set ½" rebar; (4) with a curve to the right, having a radius of 265.00 feet, an arc of 32.59 feet and a chord bearing and distance of S 52°06'30" E 32.57 feet (C10) to a set ½" rebar; (5) with a curve to the right, having a radius of 265.00 feet, an arc of 60.80 feet and a chord bearing and distance of S 42°00'45" E 60.67 feet (C9) to a set ½" rebar; (6) S 32°01'16" E 218.53 feet to a set ½" rebar; (7) with a curve to the right, having a radius of 259.98 feet, an arc of 48.57 feet and a chord bearing and distance of S 26°40'12" E 48.50 feet (C6) to a set ½" rebar; (8) S 21°19'39" E 100.68 feet (L6) to a set ½" rebar; (9) S 21°19'39" E 62.28 feet (L10) to a set ½" rebar; (10) N 66°20'11" W 3.38 feet (L1) to a PK Nail; thence crossing said Ramdin Court NW (60' Private R/W), S 68°53'29" W 57.64 feet (L2) to a 5/8" rebar, said rebar being located on the

western right-of-way of Ramdin Court NW (60' Private R/W); thence with the western right-of-way of Ramdin Court NW (60' Private R/W) the following eight (8) calls: (1) N 21°19'39" W 160.38 feet to a set ½" rebar; (2) with a curve to the left, having a radius of 199.98 feet, an arc of 37.33 feet and a chord bearing and distance of N 26°40'28" W 37.27 feet (C1) to a set ½" rebar; (3) N 32°01'16" W 217.07 feet to a set ½" rebar; (4) with a curve to the left, having a radius of 205.00 feet, an arc of 68.25 feet and a chord bearing and distance of N 45°34'15" W 67.94 feet (C2) to a set ½" rebar; (5) with a curve to the right, having a radius of 205.00 feet, an arc of 81.36 feet and a chord bearing and distance of N 47°45'01" W 80.83 feet (C3) to a set ½" rebar; (6) N 36°22'49" W 39.17 feet (L5) to a set ½" rebar; (7) S 53°38'33" W 7.49 feet (L3) to a set ½" rebar; (8) N 36°24'02" W 111.75 feet to the POINT AND PLACE OF BEGINNING and containing 44252.18 sf or 1.016 AC.

Sidewalk Easement #1

Beginning at a point, said point being located on the eastern right-of-way of Ramdin Court NW (60' Private R/W) and also being located S 36°20'08" E 39.15 feet (L4) from a ½" rebar, thence through the property of Cabarrus County (Deed Bk. 13476, Pg. 136) the following 4 calls: (1) N 53°37'11" E 5.00 feet (L11) to a point; (2) with a curve to the left, having a radius of 140.00 feet, an arc of 57.47 feet and a chord bearing and distance of S 48°08'25" E 57.07 feet (C7) to a point; (3) with a curve to the right, having a radius of 265.00 feet, an arc of 33.39 feet and a chord bearing and distance of S 52°07'41" E 33.37 feet (C8) to a point; (4) S 41°24'53" W 5.00 feet (L12) to a point, said point being located on the eastern right-of-way of Ramdin Court NW (60' Private R/W); thence with the eastern right-of-way of Ramdin Court NW (60' Private R/W) the following two (2) calls: (1) with a curve to the left, having a radius of 265.00 feet, an arc of 32.59 feet and a chord bearing and distance of N 52°06'30" W 32.57 feet (C10) to a point; (2) with a curve to the right, having a radius of 145.00 feet, an arc of 59.34 feet and a chord bearing and distance of N 48°06'12" W 58.92 feet (C4) to the POINT AND PLACE OF BEGINNING and containing 456.97 sf or 0.010 AC.

Sidewalk Easement #2

Beginning at a PK Nail, said nail being located on the eastern right-of-way of Ramdin Court NW (60' Private R/W), thence with the eastern right-of-way of Ramdin Court NW (60' Private R/W), N 21°19'39" W 62.28 feet (L10) to a point; thence through the property of Cabarrus County (Deed Bk. 13476, Pg. 136) the following three (3) calls: (1) N 68°40'21" E 2.65 feet (L7) to a point; (2) S 23°56'29" E 68.10 feet (L8) to a point; (3) N 66°20'11" W 8.13 feet (L9) to the POINT AND PLACE OF BEGINNING and containing 0.006 AC.

The property described herein is subject to all rights-of-way, easements and restrictions of record.

The Grantor, by the execution of this instrument, acknowledges the plans for the above referenced project as it affects the remaining property has been fully explained to its authorized representative(s).

Together with any and all rights normally incident thereto, and particularly the right of ingress and egress thereto from time to time as necessary for construction, reconstruction, enlargement and/or maintenance.

To have and to hold the same unto the City of Concord, its successors and assigns forever as to the permanent easements.

This agreement shall not be interpreted to impose any duty on the City of Concord, its successors and assigns to install any utilities by any particular date or within any particular time frame.

This property right may be assigned by the Grantee, or its successors.

The Grantor shall have the right to use the above-described Permanent Easement for purposes not inconsistent with Grantee's full enjoyment of the rights hereby granted, provided that the Grantor shall not erect or construct any building or other structure thereon; maintain or permit any underground or over ground system of piping, poles or wiring within such strip; make any use of the facilities installed, buried, erected, or constructed thereon; or drill or operate any well or septic system within such strip, without the express written permission of the Grantee.

IN WITNESS WHEREOF these presents have been duly executed under seal by the Grantor on this the _____day of _____, 2023.

GRANTOR:

Cabarrus County, a body politic and political subdivision of the State of North Carolina

ATTEST:

By:_____
Stephen Morris, Chairman of the
Board of County Commissioners

_____
Lauren Linker, Clerk to the Board

[SEAL]

CABARRUS COUNTY
STATE OF NORTH CAROLINA

I, _____, a Notary Public of the aforesaid County and State, do hereby certify that Lauren Linker personally appeared before me this day and acknowledged that she is the Clerk to the Board of Commissioners for Cabarrus County and that by authority duly given and as the act of the body politic and political subdivision of the State of North Carolina, the foregoing instrument was signed in its name by its Chairman, sealed with its corporate seal and attested by her as its Clerk to the Board.

WITNESS my hand and notarial seal, this the _____ day of _____, 2023.

_____
Notary Public
My commission expires:_____

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
County Manager - Nuisance Ordinance

BRIEF SUMMARY:
The Construction Standards staff, Zoning staff and Legal staff have worked together to draft a nuisance ordinance as the Board of Commissioners directed staff to do a few months ago. The attached ordinance was crafted to deal with the illegal occupancy of certain types of dilapidated housing that may also have elements of salvage material storage or waste collection. The ordinance may also apply to certain vacant properties that become an attractive nuisance. The problem of dilapidated housing with accumulating waste and/or salvage materials is a growing problem that staff is receiving complaints about.

REQUESTED ACTION:
Motion to adopt the nuisance ordinance as presented.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Kelly Sifford, AICP, Assistant County Manager
Evan Lee, General Counsel

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Proposed ordinance



WHEREAS, Section 153A-140 of the General Statutes of North Carolina authorizes counties to adopt ordinances to remove, abate, or remedy everything that is dangerous or prejudicial to the public health or safety.

WHEREAS, the purpose of this ordinance is to implement standards for what is considered a public health nuisance; to inspect such public health nuisances; and to mitigate the risk of injury, death or damage to the general public.

WHEREAS, the intent of this ordinance is to remove, abate, or remedy every condition that is dangerous or prejudicial to the public while promoting the health, safety, and welfare of the citizens of Cabarrus County.

NOW, THEREFORE BE IT ORDAINED that Chapter 14 of the code of Ordinances, Cabarrus County, North Carolina, is hereby amended to read as follows:

ARTICLE IV. – PUBLIC HEALTH NUISANCES[1]

Sec. 14-104. – Authority.

This is adopted pursuant to the authority set forth in N.C. Gen. Stat. §§ 153A-121(a) and 153A-140.

Sec. 14-105. – Application.

(a) *Jurisdiction*: This article shall be effective:

(1) Everywhere throughout the County outside corporate municipalities except for any areas that lie within the extraterritorial planning areas now or hereafter established for any such municipality; and

(2) Everywhere within the corporate limits or extraterritorial planning areas of any municipality that has adopted a resolution authorizing the Ordinance to be applicable within such areas.

Bona fide farms exempt: this article may not affect property used for bona fide farm purposes as defined by the North Carolina General Statute sec. 160D-903, as modified from time-to-time; provided, however, that this section does not limit regulation with respect to the conditions on farm property used for nonfarm purposes; or those regulations otherwise applicable by law.

[1] *State Law reference – Authority to adopt ordinances defining nuisances, G.S. 153A-121.*

Sec. 14-106. - Nuisances Defined.

(a) *Public health nuisances* are defined as any action or condition that is dangerous or prejudicial to public health, welfare, or safety.

(b) An *attractive nuisance* is a dangerous condition or situation on a property that may attract children and pose a risk to their safety. (Examples: swimming pools, trampolines, construction equipment, abandoned housing, facilities, and old appliances).

(c) The following conditions on any lot or parcel of land shall be deemed to be dangerous, noxious, detrimental, and prejudicial to the public health and general welfare and/or shall constitute a public health nuisance under this article:

(1) Abandoned Manufactured Home: A Manufactured home that has not been used as a dwelling for at least 180 days and is in a wrecked, scrapped, disassembled, unusable, cannibalized, burnt, or inoperable state, or in need of extensive repair so as to be uninhabitable.

(2) Abandoned Real Property or Housing: Any structure, building, or condition that may invite occupancy, may cause entrapment, or that has been condemned by the county chief building inspector as unfit for human habitation, and/or is not capable of being repaired, altered, or improved in accordance with the State Building Code or as otherwise provided by law. Such conditions include but are not limited to attractive nuisances; dangerous buildings or structures; construction debris; temporary housing; uncovered structures; or portions of a building, dwelling, or structure remaining on a lot or parcel of land after damage by fire, wind, erosion or any combination thereof.

Any temporary housing, dwelling, structure, building, or parts thereof which presents a danger of falling, turning over, or collapsing, or which cannot be improved, repaired, or altered or is not capable of being repaired, altered, or improved in accordance with the State Building Code or as otherwise provided by law.

(3) Abandoned or incomplete construction sites for which no valid building permit exists or for which building permits have expired, or accumulations of unusable building materials including concrete, steel, masonry, wood, glass, wiring, plumbing supplies and other similar building materials.

(4) Abandoned vehicles: Any motor vehicle, recreational vehicle, or house trailer, as defined by Article 1, of Chapter 20 of the North Carolina General Statutes, and amended from time to time, that can invite occupancy or is currently occupied, and which does not display a current license tag and registration; or is partially dismantled or wrecked; or cannot be self-propelled or moved in a manner in which it originally was intended to move.

(5) Abandoned equipment: Any piece of equipment not currently awaiting repairs, or is partially dismantled or wrecked, or cannot function or operate in a manner in which it was originally manufactured or intended.

Sec. 14-107. – Notice to Owner and Removal of Nuisance.

(a) The County chief building inspector, or their designee, is delegated the authority to investigate alleged public health nuisances and to declare whether or not a public health nuisance exists.

(b) The chief building inspector shall notify the occupant and owner for each identified condition set forth herein, in writing, and such notice shall be sent to the person in the form of certified mail. In the event an inspector determines that a nuisance is an immediate detriment to human safety or welfare, the inspector may take appropriate action to abate the nuisance without notice.

Owner means any person who alone, jointly, or severally with others:

(1) Shall have title to any dwelling, dwelling unit or rooming unit, or vehicle, with or without accompanying actual possession thereof;

(2) Shall be a mortgagee of record for any dwelling, dwelling unit or rooming unit; or

(3) Shall have charge, care or control of any dwelling, dwelling unit or rooming unit, or vehicle, as owner or agent of the actual owner, or as executor, executrix, administrator, administratrix, trustee or guardian of the estate of the actual owner. Any such person thus representing the actual owner shall be bound to comply with the provisions of this article, and of rules and regulations adopted pursuant thereto, to the same extent as if he were the owner.

(c) Unknown or absent property Owner. In the event the Owner of the property is unknown or absent and has no known representative upon whom the notice can be served, the chief building inspector, or designee, shall post a written or printed notice on the property stating that, unless the nuisance is abated or removed within 60 days, the County will have the public health nuisance abated or removed at the expense of the owner under the provisions of this Chapter, or other applicable state or local law. The person providing the notice shall certify that the notice was provided, and the certificate shall be deemed conclusive in the absence of fraud.

(d) Removal of Nuisance.

(1) The owner, or responsible party – as set forth above – shall be given 60 days from receipt of the written notice of violation to dispose of the nuisance or nuisance conditions in a legal manner.

(2) If, upon the expiration of the 60 day period set forth above, the owner, or responsible party, fails to comply with the notice of violation, the County shall take any action it deems reasonably necessary to dispose of the nuisance, including entering the property where the nuisance is located and arranging to have the nuisance abated or disposed of, in a manner consistent with applicable law.

(3) A statement of the cost of removing, abating or remedying the nuisance shall be mailed to the Owner or shall be personally served on the Owner. These costs

shall be paid within 30 days of receipt of the statement. If not paid, the amount of the cost of abatement or removal or demolition shall be a lien against the real property upon which the cost was incurred, which lien shall be filed, have the same priority, and shall be collected as unpaid taxes.

Sec. 14-108. – Appeals.

(a) Within the 60-day period set forth in section (d) above, the owner of the property where the nuisance exists may appeal the findings of the chief building inspector to the Board of Commissioners by giving written notice of appeal to the chief building inspector. An appeal stays all proceedings and additional accrual of applicable fines in furtherance of the decision or determination appealed from until final determination by the Board of Commissioners. In the event no appeal is taken, the chief building inspector may proceed to abate the nuisance.

(b) The Board of Commissioners, in the event an appeal is taken, as provided in subsection (a) above, may, after hearing all interested persons and reviewing the findings of the chief building inspector, reverse the finding of a public nuisance, but if the Board of Commissioners shall determine that the findings of the chief building inspector are correct and proper, it shall declare the condition existing on the property to be dangerous or prejudicial to public health, welfare, or safety and a public health nuisance, and direct the chief building inspector to cause the conditions to be abated.

(c) The decision of the Board of Commissioners shall be subject to review at the instance of any aggrieved party to Superior Court for Cabarrus County. Such appeal must be in writing and filed within thirty (30) days of the filing of the decision. The notice of appeal must clearly state the basis for the appeal and be served in accordance with the North Carolina Rules of Civil Procedure

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
County Manager - Resolution for Medication Assisted Treatment (MAT) Delivered through the Cabarrus County Community Paramedicine Program

BRIEF SUMMARY:
Cabarrus County's Emergency Medical System(EMS) will utilize funds to render mobile Medication Assisted Treatment(MAT) through its Community Paramedicine program. FDA-approved medications would be used for individuals battling opioid use disorders to promote long-term recovery. Mobile MAT would be considered an Option A, Strategy 2 (Evidence-based Addiction Treatment), allowing for immediate support and funding. The intent is to use FDA-approved medications in combination with behavioral therapies to treat opioid use disorders(OUD) and promote long-term recovery. Two paramedic positions will be needed and included in the grant funding.

REQUESTED ACTION:
Motion to authorize two grant-funded positions for the Cabarrus County Community Paramedicine Program and approve the necessary resolution and budget amendment.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Aalece Pugh, PhD, Assistant County Manager
Kara Clark, EMS Deputy Chief

BUDGET AMENDMENT REQUIRED:
Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Resolution
- Proposal

A RESOLUTION BY THE COUNTY OF CABARRUS
TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS Cabarrus County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids, including settlements with drug distributors Cardinal, McKesson, and AmerisourceBergen, and the drug maker Johnson & Johnson and its subsidiary Janssen Pharmaceuticals;

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and certain bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA") and the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation ("SAAF");

WHEREAS Cabarrus County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states:

E.6. Process for drawing from special revenue funds.

a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.

b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of opioid settlement funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA and SAAF, Cabarrus County authorizes the expenditure of opioid settlement funds as follows:

1. Strategy authorized

    a. Name of strategies:
    Evidence-based Addiction Treatment (Strategy 2)

b. Strategy is in:
Exhibit A

c. Item letter and/or number:
2

d. Amounted authorized:
$930,000.00

e. Term:
February 1, 2024 through June 30, 2027

f. Description of the program, project, or activity:

Proposal:

Medication-assisted treatment (MAT) is the use of FDA-approved medications to treat opioid use disorders and is considered the gold standard of care. Community paramedicine programs are increasingly recognized as a viable opportunity to bridge gaps in service delivery for individuals with opioid use disorders. Through community paramedics, MAT can be safely delivered while simultaneously providing education, connecting individuals to resources and primary care, and diverting individuals from use of local emergency departments. The nimble and community-based model of community paramedicine makes it an ideal modality for MAT and provides access to individuals who might otherwise not have access to treatment.

Cabarrus County's Emergency Medical System (EMS) will utilize funds to render mobile MAT through its Community Paramedicine program. FDA-approved medications would be used for individuals battling opioid use disorders to promote long-term recovery. Mobile MAT would be considered an Option A, Strategy 2 (Evidence-based Addiction Treatment), allowing for immediate support and funding. The intent is to use FDA-approved medications in combination with behavioral therapies to treat opioid use disorders (OUD) and promote long-term recovery.

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is **$930,000.00**.

Adopted this the 16th day of January 2024.

_____
Stephen M. Morris, Chairman
County Board of Commissioners

ATTEST:

_____
Clerk to the Board

Proposal:

Utilization of Opioid Settlement Funding received by Cabarrus County to fund Medication-Assisted Treatment (MAT) through the Cabarrus County EMS Community Paramedic program. FDA-approved medications would be used for individuals battling opioid use disorders to promote long-term recovery. Mobile addiction treatment by Community Paramedics is one of the twelve programs in the North Carolina MOA, with high-impact opioid abatement strategies in the Option A list, allowing for immediate support and funding. Cabarrus County EMS is proposing to have MAT Community Paramedics.

Scope of Request:

Implementing the MAT program with Community Paramedics will require the purchase of a vehicle and medical supplies. The program would require two full-time employees at Grade 20. Vehicles and equipment would need to be replaced approximately every five years. The program will be re-evaluated annually, with success being determined by established metrics. Continued funding options include additional Opioid Settlement Funds or the general fund.

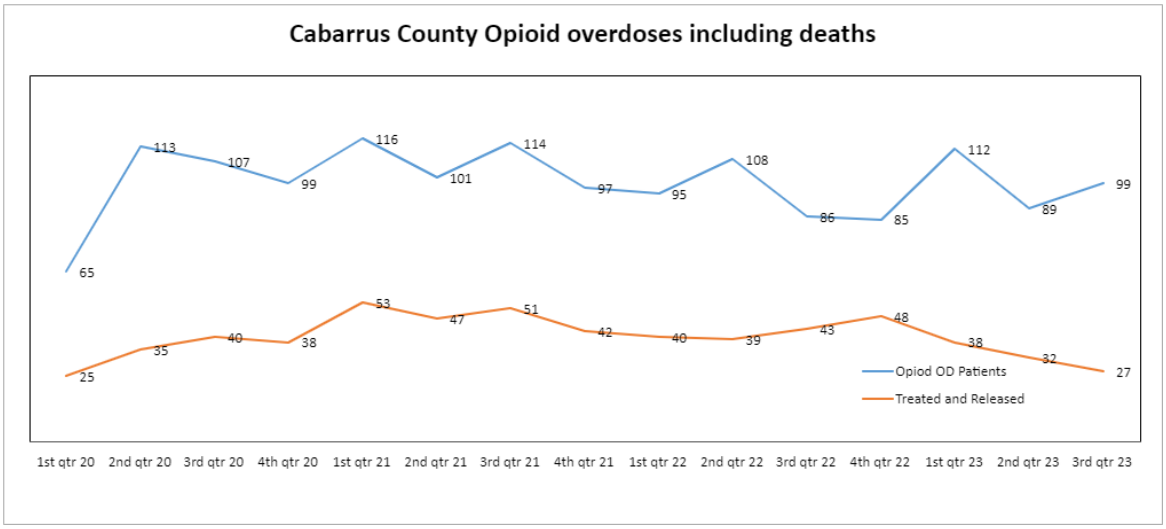
	INITIAL
Vehicle Chassis (Ford Explorer)	$58,920.00
Estimated Vehicle Upfit (Lights, sirens, and decals)	$6,000.00
Estimated medical equipment Bupren-Nalox HCL included	$40,000.00
Community Paramedic Salary Calculator (March - July x 2)	$80,314.88
Total initial amount requested	$299,531.96

	FTE costs
Community Paramedic Salary Calculator (FY 25 x 2)	$199,957.71
Community Paramedic Salary Calculator (FY 26 x 2)	$207,956.02
Community Paramedic Salary Calculator (FY 27 x 2)	$216,274.26
Total Paramedic Salary requested	$624,187.99

Total amount requested: $923,719.95

Narrative:

Based on the Cabarrus County EMS Narcan data in the chart below, approximately 100 calls per quarter are specific to opioid overdoses. When a 911 ambulance is on the scene of an opioid overdose, they would have the ability to contact the MAT Community Paramedics to respond. If the patient agrees, the Community Paramedic will be able to start the Bupren-Nalox HCL treatment.



The Community Paramedic program is an integral part of Cabarrus County EMS, providing specialized, individualized medical care and treatment to individuals facing challenges with social determinants of health. The Community Paramedic utilizes resources and an advanced scope of practice to keep people healthy and help navigate a challenging healthcare system. This improves the quality of life for those served.

The Community Paramedic program fosters exceptional relationships and consensus-building with allied partners such as Cabarrus Health Alliance, Atrium Health, and law enforcement agencies. These relationships will allow the Community Paramedics to connect patients to resources to improve overall health. This program will also enable a bridge for treatment in different situations. One example would be when an inmate receiving MAT is released from the detention center. It is difficult for them to continue treatment when released. This program would allow the community paramedics to continue the treatment and be a bridge connecting them to resources.

Contact Information:
Cabarrus County EMS

Chief, Jimmy Lentz, jwlentz@cabarruscounty.us, 704-920-2601

Deputy Chief Support Services, Kara Clarke, kaclarke@cabarruscounty.us, 704-920-2608

Medical Director, Dr. Catherine Waggy, cmwaggy@cabarruscounty.us, 704-920-2600

Assistant Medical Director, Dr. Josh Hall, jrhall@cabarruscounty.us, 704-920-2600

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
County Manager - Resolution for Medication Assisted Treatment (MAT) for Incarcerated Persons

BRIEF SUMMARY:
The Cabarrus County Sheriff's Office, the operator of the Cabarrus County Detention Center (CCDC), and the Cabarrus Health Alliance, the administrator of Cabarrus County's Stepping Up re-entry program, will partner to provide Medication Assisted Treatment (MAT) to individuals with opioid use disorders who are currently incarcerated and continuing care post-release. As such, the funds will be used to fund MAT in the Cabarrus County Detention Center (CCDC) under Strategy 11 (Addiction Treatment for Incarcerated Persons) and Strategy 2 (Evidence-based Addiction Treatment) to ensure best practice with respect to continuity of care. The intent is to use FDA-approved medications in combination with behavioral therapies to treat opioid use disorders (OUD) to promote long-term recovery, reduce recidivism, and improve the physical and mental health of people who are justice-involved while incarcerated and upon release.

REQUESTED ACTION:
Motion to Approve Direct Expenditure of Opioid Settlement Funds and approve the necessary resolution and budget amendment.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Aalece Pugh, PhD, Assistant County Manager
Sonja Bohannon-Thacker, Clinical Social Worker, Behavioral Health Director

Tessa Burchett, Chief Deputy

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Resolution
- Proposal

A RESOLUTION BY THE COUNTY OF CABARRUS
TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS Cabarrus County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids, including settlements with drug distributors Cardinal, McKesson, and AmerisourceBergen, and the drug maker Johnson & Johnson and its subsidiary Janssen Pharmaceuticals;

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and certain bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA") and the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation ("SAAF");

WHEREAS Cabarrus County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states:

E.6. Process for drawing from special revenue funds.

a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.

b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of opioid settlement funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA and SAAF, Cabarrus County authorizes the expenditure of opioid settlement funds as follows:

1.First strategy authorized
   a. Name of strategy: Addiction treatment for incarcerated persons
   b. Strategy is included in Exhibit A
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: 11

d. Amount authorized for this strategy: $ 745,000.00
e. Period of time during which expenditure may take place: Start date: Feb 1, 2024 through End date: June 30, 2027
f. Description of the program, project, or activity:
The Cabarrus County Sheriff's Office, the operator of the Cabarrus County Detention Center (CCDC) will provide MAT to individuals with opioid use disorders who are currently incarcerated. The intent is to use FDA approved medications in combination with behavioral therapies to treat opioid use disorders (OUD) to promote long-term recovery, reduce recidivism, and improve the physical and mental health of people who are justice-involved while incarcerated and upon release.
g. Provider: Cabarrus County Sheriff's Office

2. Second strategy authorized
a. Name of strategy: Evidence-based addiction treatment
b. Strategy is included in Exhibit A
c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: 2
d. Amount authorized for this strategy: $ 702,702.00
e. Period of time during which expenditure may take place: Start date: Feb 1, 2024 through End date: June 30, 2027
f. Description of the program, project, or activity:
The Cabarrus Health Alliance, the administrator of Cabarrus County's Stepping Up re-entry program, will provide MAT to individuals with opioid use disorders
post-release from the Cabarrus County Detention Center to ensure best practice with respect to continuity of care. The intent is to use FDA approved medications in combination with behavioral therapies to treat opioid use disorders (OUD) to promote long-term recovery, reduce recidivism, and improve the physical and mental health of people once they are released from jail.
g. Provider: Cabarrus Health Alliance (CHA)

(Attachment includes full proposal and breakdown of costs.)

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is **$1,447,702.00**.

Adopted this the 16th day of January 2024.

_____
Stephen M. Morris, Chairman
County Board of Commissioners

ATTEST:

_____
Clerk to the Board

Proposal:
To use Opioid Settlement Funding received by Cabarrus County to fund Medication-assisted Treatment (MAT) in the Cabarrus County Detention Center (CCDC) under strategy 11 and to continue evidence-based treatment (strategy 2) for inmates once released in partnership with Cabarrus Health Alliance (CHA) to ensure best practices. The intent is to use FDA-approved medications in combination with behavioral therapies to treat opioid use disorders (OUD) to promote long-term recovery, reduce recidivism, and improve the physical and mental health of people who are justice-involved while incarcerated and upon release.

Narrative:
The CCDC is entrusted with the safety and security of inmates in custody and CCDC staff. The CCDC does not want to just house inmates; we want to offer programs that help them become productive members of our community. Inmate programs such as Alcoholics Anonymous, Narcotics Anonymous Recovery, Wellness Recovery Action Planning, and Stepping Up were developed beginning in 2012 in alignment with this goal. The Stepping Up Program is designed to serve those with behavioral health disorders. Eligible individuals are linked to services through a transition plan to follow upon their release. CHA provides case managers who meet with individuals for pre-release case management that includes addressing treatment options and basic needs upon release. Post-release case management is then provided by CHA. Additionally, CHA with the support from Cabarrus County Government, employees two clinicians in the jail to treat individuals with mental health concerns and/or substance use disorders.

MAT is considered a central component of the contemporary standard of care for treatment of individuals with OUD. According to the Bureau of Justice Statistics, two-thirds of people in jail meet the criteria for drug dependence or abuse.[1] Many inmates have OUD and could benefit from MAT, helping curb the often-revolving door of persons with substance use disorders being incarcerated. MAT can also contribute to keeping a safe and secure detention facility. It can help keep inmates with OUD who are entering jail from going through the symptoms of withdrawal, being sick, suffering, and possibly becoming combative. The National Sheriff's Association is in support of MAT programs in jails and has said, "jails are on the front lines of the epidemic, and they are also in a unique position to initiate treatment in a controlled, safe environment."

The CCSO's intent is to begin by establishing protocols and procedures for implementation in a phased approach. Phase 1 will include continuing medication for inmates who were already prescribed MAT before incarceration. If prescribed Buprenorphine-Naloxone HCL, after consulting with Southern Health Partners (SHP), providers, inmates would continue MAT while in detention. If prescribed Methadone through the Mcleod Center for Wellbeing, detention personnel may pick up a week's supply from the

2 National Sheriff's Association Jail-Based Medication-Assisted Treatment Promising Practices, Guidelines, and Resources for the Field October 2018

clinic to be administered to those individuals at the detention center. During the second phase of implementation, providers and clinicians would work with inmates who are not receiving MAT, but identified as having an OUD, to initiate comprehensive treatment to include medication. Inmates would be required to consent in writing to participate in the MAT program and would be provided with clear expectations for their participation. Expectations include following institutional policies and procedures, participating in behavioral health programming, and undergoing drug testing. Inmates must also participate in the Stepping Up program to bridge the transition from incarceration to post-incarceration treatment. To prevent diversion of the medication, inmates in the program will be brought to the medical suite and medication will be administered by approved SHP staff. The decision to utilize the FDA-approved medication Buprenorphine-Naloxone HCL 4-1 mg Films and Buprenorphine-Naloxone HCL 8-2 mg films has been intentional to prevent cheeking or saving the medication to divert to other individuals.

CCSO Scope of Request:

The Cabarrus County Sheriff's Office (CCSO) is requesting funding to pay for the contract increase with Southern Health Partners (SHP), the currently contracted medical provider for CCDC. The contract increase is needed to pay for OUD medications and expansion of hours for medical prescribers and/or a medical technician. Based on the MAT in Jails & Prisons Toolkit, it is estimated that 15 – 33% of a jail' s population would qualify for Medication-assisted Treatment.[2] The CCDC's average daily population is 321 inmates, making the range of qualifying inmates in the range of 48-106. Initially, it is the intent of the CCSO to first implement the program with inmates who enter CCDC and are participating in a MAT program pre-incarceration., With a phased implementation approach, the estimated number of participating inmates would be on the lower end with an increase in participation in later stages.

CCSO Budget:

Based on SHP's proposal for Medical Technician coverage sixteen (16) hours per day, seven (7) days per week, this would be an annual cost of $162,780.84

Southern Health Partner's quoted cost of the medications is as follows:

- Buprenorphine-Naloxone HCL 4-1mg Film – 30 qty - $139.72
- Buprenorphine-Naloxone HCL 8-2mg Film – 30 qty - $117.65.

Planning Phase (March-June) Request: $54,260.28
*Contract amendments and hiring must occur beginning in March 2024.

- Contracted rate of Nurse/Medical Tech for 4 months=$54,260.28

FY25 Request= $209,034.84

- Nurse/Medical Tech for 12 months: per SHP $162,780.84
- Buprenorphine-Naloxone: 15 inmates x ($117.65 x 2 strips) x 12 months= $42,354
- Drug testing: 15 inmates x $5 x 52 weeks= $3,900.00

FY26 Request=$224.452.84

- Nurse/Medical Tech for 12 months= per SHP $162,780.84
- Buprenorphine-Naloxone: 20 inmates x ($117.65 x 2 strips) x 12 months=$56,472

[2] *Medication-Assisted Treatment for Opioid Use Disorder in Jails and Prisons: A Planning and Implementation Toolkit (Mace et al., 2020)*

- Drug testing: 20 inmates x $5 x 52 weeks= $5,200

FY 27 Request= $255,360.84

- Nurse/Medical Tech for 12 months= $162,780.84
- Buprenorphine-Naloxone: 30 inmates x ($117.65 x 2 strips) x 12 months= $84,780
- Drug testing: 30 inmates x $5 x 52 weeks= $7,800

CHA Scope of Request:

Upon release from incarceration, it is imperative that individuals have access to uninterrupted treatment to reduce the risks of return to use and unintended over-dose. According to SAMHSA, "Opioid overdose deaths have reduced the expected life span of justice-involved people in the U.S., largely due to the risks associated with community re-entry following incarceration. Justice-involved individuals are more likely to die of an opioid overdose compared to the general population, and drug overdose is among the leading causes of death for individuals re-entering the community, with a majority of these overdoses involving opioids." Best practice suggests that connection to a community-based treatment provider who is willing and skilled in working probation and individuals with justice involvement occur through a warm hand off. The Cabarrus Health Alliance will accept this warm hand-off to its RISE clinic. The RISE Clinic offers compassionate care from trauma-informed licensed medical prescribers, clinical behavioral health therapists, and certified peer support specialists. Additionally, concrete support is offered to address social determinants of health needs and assist individuals as they continue to work toward sustained recovery. Medication is offered through a cost-sharing plan to reduce the barrier of medication costs, allowing clients time to re-enter the workforce and apply for insurance for ongoing access to care.

Specific reporting of required metrics from the Impact Report Template for Addiction Treatment for Incarcerated Subjects will be gathered and sent quarterly to meet requirements of the NC MOU. This will be the responsibility of CHA with the coordinated efforts of CDCC staff and SHP staff.

FY25 CHA Request= 193,149

- 20 hr./week Provider= $5,732 x 9 months= $51,588
- Full Time Licensed Clinician: $6,992 x 9 months= $62,928
- Full Time Certified Peer Support Specialist: $5,429 x 9 months=$48,861
- Supervisor Administrative Time (15%): $1,118 x 9 months=$10,062
- Buprenorphine-Naloxone: $135 per month x 15 clients x 6 months=$12,150
- Urinalysis (LabCorp): $100 per month x 15 clients x 4.5 months=$6,750
- Urinary Drug Screens (McKesson): $90/case x 9 cases=$810

FY26 CHA Request= $253,479

- 20 hr./week Provider= $5,732 x 12 months=$68,784
- Full Time Licensed Clinician: $6,992 x 12 months= $83,910
- Full Time Certified Peer Support Specialist: $5,429 x 12 months=$65,148
- Supervisor Administrative Time (15%): $1,118 x 12 months=$13,407
- Buprenorphine-Naloxone: $135 per month x 15 clients x 6 months=$12,150
- Urinalysis (LabCorp): $100 per month x 15 clients x 6 months=$9,000

- Urinary Drug Screens (McKesson): $90/case x 12 cases=$1,080

FY27 CHA Request= $256,074

**monthly personnel cost includes cost of living/merit increase*

- 20 hr./week Provider= $6,019 x 12 months=$72,228
- Full Time Licensed Clinician: $7,343 x 12 months= $88,116
- Full Time Certified Peer Support Specialist: $5,701 x 12 months=$68,412
- Supervisor Administrative Time (15%): $1,174 x 12 months=$14,088
- Buprenorphine-Naloxone: $135 per month x 15 clients x 6 months=$12,150
- Urinalysis (LabCorp): $90 per month x 15 clients x 12 cases=$1080

Summary:

CCSO and partners will use FDA-approved medications in combination with behavioral therapies to treat OUD to promote long-term recovery, reduce recidivism, and improve the physical and mental health of people who are justice-involved while incarcerated and upon release. The budget request from CCSO and CHA are estimates based on current prices and the number of clients engaging in the program(s). CHA and the CCSO will continue to research and apply for grants that will help support the work, which could supplement some of the requests and support potential adjustments. Each year or as needed, a budget revision can be provided accounting for any additional funding received.

Contact Information:

Cabarrus County Sheriff's Office

Sheriff Van Shaw, VWShaw@cabarruscounty.us, 704-920-3001

Chief Deputy Tessa Burchett, TDBurchett@cabarruscounty.us , 704-920-3002

Cabarrus Health Alliance

Sonja Bohannon-Thacker, Sonja.Bohannon-Thacker@cabarrushealth.org, 704-920-1323

Kristin Klinglesmith, Kristin.Klinglesmith@cabarrushealth.org, 704-920-1284

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
County Manager - Transfer of Assets at CC Griffin Middle School

BRIEF SUMMARY:
The City of Concord is requesting a transfer of assets on the CC Griffin Middle School property that were initially donated in February 2012. The process of the transfer did not follow the proper legal order at the time. Essentially, the request is to clean up the paperwork of previously donated assets. The transfer of assets was approved by the BOC, the school board and the city council at time. The documentation is attached for the Boards review.

REQUESTED ACTION:
Motion to transfer assets as listed in the documentation to the City of Concord.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Kelly Sifford, AICP
Assistant County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Recorded easement
- Proposed easement document
- School Board Minutes
- Cabarrus County Agenda item Feb 2012

9926
0099

FILED
CABARRUS COUNTY NC
LINDA F. McABEE
REGISTER OF DEEDS

FILED	Mar 22, 2012
AT	11:54 am
BOOK	09926
START PAGE	0099
END PAGE	0104
INSTRUMENT #	07066
EXCISE TAX	$0.00

BJW

Drawn By and Return to Concord City Attorney, ROD Box

STATE OF NORTH CAROLINA

COUNTY OF CABARRUS

p/o PIN # 5527-60-1870
Grant of Easements to
CITY OF CONCORD

The undersigned Grantor, Cabarrus County, a body politic and political subdivision of the State of North Carolina, in consideration of payment to the Grantor of the sum of One Dollar, ($1.00), the receipt and sufficiency of which is hereby acknowledged, do hereby grant, bargain, sell and release unto the City of Concord ("Grantee"), its successors, assigns and licensees, the right, privilege, and easements to enter and re-enter at any time and to install, dig, build, erect, maintain, repair, rebuild, operate, and patrol sanitary sewer public utilities, over ground or underground, including but not limited to, the right to install sewer pipes and related appurtenances; the right to clear the easements and keep them clear of brushes, trees, buildings, obstructions, and fire hazards; and the right to remove trees, if any, located beyond the limits of the easements, but which interfere with the easements; the above described rights being incident to performance by the Grantee of its functions as a municipality or as the operator of any public utilities systems, or the performance by any licensees of the Grantee of any public utilities functions, the premises to be affected hereby being more particularly described as follows:

2,296 Sq. Ft. - 30' WIDE PUBLIC SEWER ACCESS EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 8522, pg. 77, MB. 57, pg. 18) and being more particularly described as follows:

Commencing from an existing #4 rebar marking the northeast corner of Cabarrus County, (DB. 8522, pg. 77, MB. 57, pg. 18) thence proceed from said #4 rebar the following SIX (6) calls through the property of Cabarrus county 1) S 52°58'52" W 34.38 feet (L28) to a point; 2) S 39°18'55" E 30.54 feet (L30) to a point; 3) with the arc of a circular curve to the right having a radius of 510.00 feet, an arc length of 15.17 feet, and a chord bearing and distance of S 38°27'47" E 15.17 feet (C7) to a point; 4) S 37°36'40" E 202.88 feet (L31) to a point; 5) with the arc of a circular curve to the left having a radius of 140.00 feet, an arc length of 110.77 feet, and a chord bearing and distance of S 60°16'43" E 107.91 feet (C8) to point; 6) S 07°43'58" E 20.69 feet (L72) to the TRUE POINT OF BEGINNING. Thence from said POINT OF BEGINNING, through the property of Cabarrus County the following FIVE (5) courses and distances: 1) S 11°00'52" E 70.99 feet (L71) to a point; 2) S 78°59'08" W 30.00 feet (L68) to a point; 3) N 11°00'52" W 83.19 feet (L70) to a point; 4) with the arc of a circular curve to the left having a radius of 160.00 feet, an arc length of 27.16 feet and a chord bearing and distance of S 78°05'00" E 27.12 feet (C5) to a point; 5) S 82°56'45" E 5.28 feet (L5) to the POINT AND PLACE OF BEGINNING and containing 2,296 square feet or 0.053 acres, as shown on survey titled, "Utility and Access Easement Plat, Property of Cabarrus County," dated August 30, 2011 by

CESI Land Development Services and is hereby attached as Exhibit A, Page 1 for further reference; and

1.160 Acres - 30' WIDE PUBLIC SANITARY SEWER EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 3127, pg. 55 and DB. 8522 pg.77) and being more particularly described as follows:

Beginning at a point in the line of a sanitary sewer easement (DB. 8590 pg. 292) said point being N 82°24'26" E 697.77 feet from an existing #3 rebar; thence from said POINT OF BEGINNING, through the property of Cabarrus County the following TWENTY FOUR (24) courses and distances: 1) N 31°31'22" E 92.96 feet (L1) to a point; 2) N 15°26'34" W 258.48 feet to a point; 3) N 11°27'05" W 74.68 feet (L2) to a point; 4) N 73°31'01" E 433.92 feet to a point; 5) N 71°46'23" E 144.66 feet (L3) to a point; 6) N 25°29'57" E 68.95 feet (L4) to a point; 7) N 11°59'01" E 366.08 feet to a point; 8) N 00°51'53" W 220.20 feet to a point; 9) N 11°00'52" W 30.00 feet (L67) to a point; 10) N 78°59'08" E 30.00 feet to a point; 11) S 11°00'52" E 32.66 feet (L69) to a point; 12) S 00°51'53" E 226.25 feet to a point; 13) S 11°59'01" W 373.01 feet to a point; 14) S 25°29'57" W 85.32 feet (L6) to a point; 15) S 71°46'23" W 157.94 feet (L7) to a point; 16) S 73°31'01" W 45.45 feet (L8) to a point; 17) S 73°31'01" W 20.00 feet (L9) to a point; 18) S 73°31'01" W 341.45 feet to a point; 19) S 11°27'05" E 46.16 feet (L10) to a point; 20) S 15°26'34" E 220.35 feet to a point; 21) S 15°26'34" E 20.03 feet (L11) to a point; 22) S 15°26'34" E 30.09 feet (L12) to a point; 23) S 31°31'22" W 79.06 feet (L13) to a point on the north line of the sanitary sewer easement (DB. 8590 pg. 292); 24) with the north line of existing sanitary sewer easement S 79°36'13" W 40.32 feet (L14) to the POINT OF BEGINNING, containing 1.160 acres, as shown on survey titled, "Utility and Access Easement Plat, Property of Cabarrus County," dated August 30, 2011 by CESI Land Development Services and is hereby attached as Exhibit A, Pages 1 through 3 for further reference; and

0.244 Acres - 20' WIDE PUBLIC SEWER ACCESS EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 3127, pg. 55) and being more particularly described as follows:

Beginning at a point in the line of a sanitary sewer easement, said point being the following four courses and distances from an existing #3 rebar: 1) N 82°24'26" E 697.77 feet; 2) N 79°36'13" E 40.32 feet (L14); 3) N 31°31'22" E 79.06 feet (L13); 4) N 15°26'34" W 30.09 feet (L12) to true POINT OF BEGINNING; thence from the POINT OF BEGINNING through the property of Cabarrus County (DB. 3127, pg. 55) the following FOURTEEN (14) courses and distances: 1) N 15°26'34" W 20.03 feet (L11) to a point; 2) N 71°31'52" E 89.78 feet (L15) to a point; 3) N 63°47'10" E 140.05 feet (L16) to a point; 4) with the arc of a circular curve to the left having a radius of 65.00 feet, an arc length of 52.18 feet, and a chord bearing and distance of N 40°47'20" E 50.79 feet (C1) to a point; 5) N 17°47'30" E 118.91 feet (L17) to a point; 6) with the arc of a circular curve to the left having a radius of 65.00 feet, an arc length of 38.25 feet, and a chord bearing and distance of N 00°56'05" E 37.70 feet (C2) to a point; 7) N 15°55'20" W 77.83 feet (L18) to a point; 8) N 73°31'01" E 20.00 feet (L9) to a point; 9) S 15°55'20" E 78.02 feet (L19) to a point; 10) with the arc of a circular curve to the right having a radius of 85.00 feet, an arc length of 50.02 feet, and a chord bearing and distance of S 00°56'05" W 49.30 feet (C3)to a point; 11) S 17°47'30" W 118.91 feet (L20) to a point; 12) with the arc of a circular curve to the right having a radius of 85.00 feet, an arc length of 68.23 feet, and a chord bearing and distance of S 40°47'20" W 66.42 feet (C4) to a point; 13) S 63°47'10" W 141.40 feet (L21) to a point; 14) S 71°31'52" W 92.19 feet (22) to the POINT AND PLACE OF BEGINNING and containing 0.244 acres, as shown on survey titled, "Utility and Access Easement Plat, Property of Cabarrus County," dated August 30, 2011 by CESI Land Development Services and is hereby attached as Exhibit A, Page 3 for further reference.

9926
0101

Together with any and all rights normally incident thereto, and particularly the right of ingress and egress thereto from time to time as necessary for construction, reconstruction, enlargement and/or maintenance.

To have and to hold the same unto the City of Concord, its successors and assigns forever.

This agreement shall not be interpreted to impose any duty on the City of Concord, its successors and assigns to install any utilities by any particular date or within any particular time frame.

The Grantor shall have the right to use the above-described properties for purposes not inconsistent with Grantees' full enjoyment of the rights hereby granted, provided that the Grantor shall not erect or construct any building or other structure thereon; maintain or permit any underground or over ground system of piping, poles or wiring within such strip; make any use of the facilities installed, buried, erected, or constructed thereon; or drill or operate any well or septic system within such strip, without the express written permission of the Grantee.

IN WITNESS WHEREOF these presents have been duly executed under seal by the Grantor on this the 15 Day of March, 2012.

GRANTOR:

Cabarrus County, a body politic and political subdivision of the State of North Carolina

By: Elizabeth F. Poole
Elizabeth F. Poole, Chairman of the Board of County Commissioners

ATTEST:

Kay Honeycutt, Clerk to the Board

[SEAL]

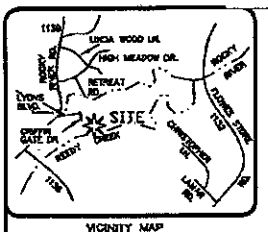
CABARRUS COUNTY
STATE OF NORTH CAROLINA

I, Angela F. Poplin, a Notary Public of the aforesaid County and State, do hereby certify that Kay Honeycutt personally appeared before me this day and acknowledged that she is the Clerk to the Board of Commissioners for Cabarrus County and that by authority duly given and as the act of the body politic and political subdivision of the State of North Carolina, the foregoing instrument was signed in its name by its Chairman, sealed with its corporate seal and attested by her as its Clerk to the Board.

WITNESS my hand and notarial seal, this the 15 day of March, 2012.

Angela F. Poplin
Notary Public
My commission expires: 10/22/2013

EXHIBIT A, Page 1 of 3



VICINITY MAP

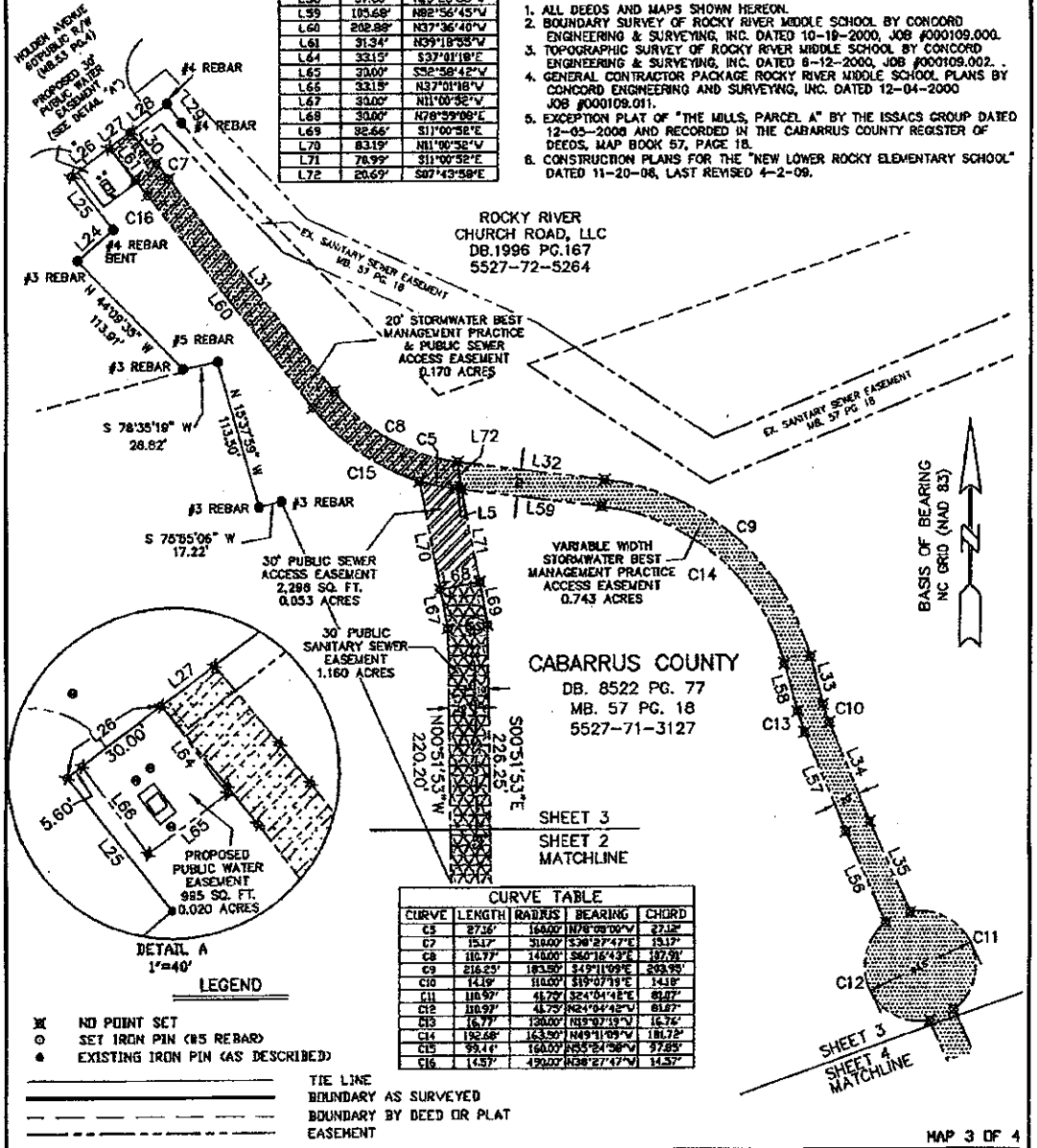
LINE TABLE		
LINE	LENGTH	BEARING
L5	5.26'	S82°56'45"E
L24	35.63'	N19°00'12"E
L25	51.27'	N38°09'22"W
L26	35.60'	N52°58'52"E
L27	20.02'	N52°58'52"E
L28	34.36'	S52°58'52"W
L29	17.69'	N37°06'28"W
L30	30.54'	S39°18'33"E
L31	202.88'	S37°36'40"E
L32	110.96'	S82°56'45"E
L33	37.66'	S15°25'33"E
L34	80.97'	S22°49'05"E
L35	73.23'	S24°04'42"E
L36	73.47'	N24°04'42"W
L57	81.19'	N22°49'05"W
L58	37.69'	N15°25'33"W
L59	185.68'	N82°56'45"W
L60	202.88'	N37°36'40"W
L61	31.34'	N39°18'33"W
L64	33.15'	S37°01'18"E
L65	30.00'	S52°58'42"W
L66	33.15'	N37°01'18"W
L67	30.00'	N11°00'52"W
L68	30.00'	N78°59'08"E
L69	92.66'	S11°00'52"E
L70	83.19'	N11°00'52"W
L71	78.99'	S11°00'52"E
L72	20.69'	S07°43'58"E

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT PROPERTY IS LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN.)ZONE X (AREAS OF 0.2% ANNUAL CHANCE FLOOD; AREAS OF 1% ANNUAL CHANCE FLOOD WITH AVERAGE DEPTHS OF LESS THAN 1 FOOT OR WITH DRAINAGE AREAS LESS THAN 1 SQUARE MILE; AND AREAS PROTECTED BY LEVEES FROM 1% ANNUAL CHANCE FLOOD. ZONE AE (SPECIAL FLOOD HAZARD AREAS SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD EVENT 100 YEAR FLOOD – BASE FLOOD ELEVATIONS DETERMINED) AS PER F.E.M.A. F.I.R.M. COMMUNITY PANEL No. 3710552700J; EFFECTIVE DATE NOVEMBER 5, 2008.

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. BOUNDARY SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 10-19-2000, JOB #000109.000.
3. TOPOGRAPHIC SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 6-12-2000, JOB #000109.002.
4. GENERAL CONTRACTOR PACKAGE ROCKY RIVER MIDDLE SCHOOL PLANS BY CONCORD ENGINEERING AND SURVEYING, INC. DATED 12-04-2000 JOB #000109.011.
5. EXCEPTION PLAT OF "THE MILLS, PARCEL A" BY THE ISSACS GROUP DATED 12-05-2008 AND RECORDED IN THE CABARRUS COUNTY REGISTER OF DEEDS, MAP BOOK 57, PAGE 18.
6. CONSTRUCTION PLANS FOR THE "NEW LOWER ROCKY ELEMENTARY SCHOOL" DATED 11-20-08, LAST REVISED 4-2-09.



CURVE TABLE				
CURVE	LENGTH	RADIUS	BEARING	CHORD
C5	27.16'	166.00'	N76°09'09"W	27.13'
C7	15.17'	510.00'	S36°27'47"E	15.17'
C8	110.77'	140.00'	S60°16'43"E	107.91'
C9	216.25'	183.50'	S49°11'09"E	203.93'
C10	14.19'	110.00'	S19°07'19"E	14.18'
C11	118.97'	41.79'	S24°04'42"E	81.07'
C12	118.97'	41.79'	N24°04'42"W	81.07'
C13	16.77'	120.00'	N19°07'19"W	16.76'
C14	192.68'	163.50'	N49°11'09"W	181.72'
C15	99.44'	160.00'	N55°24'58"W	97.85'
C16	14.57'	490.00'	N38°27'47"W	14.57'

LEGEND

- NO POINT SET
- SET IRON PIN (#5 REBAR)
- EXISTING IRON PIN (AS DESCRIBED)
- TIE LINE
- BOUNDARY AS SURVEYED
- BOUNDARY BY DEED OR PLAT
- EASEMENT

MAP 3 OF 4

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; AND THAT

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 30TH DAY OF AUGUST, 2011 A.D.

SEAL L-2941 NORTH CAROLINA LAND SURVEYOR MARION L. SANDLIN, JR.

PROFESSIONAL LAND SURVEYOR, LICENSE NO. L-2941

N.C. FIRM LICENSE NO. C-0263

UTILITY AND ACCESS EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

CITY OF CONCORD, NO.1 TWP., CABARRUS CO., NC

ADDRESS: HOLDEN AVE, CONCORD, NC

MAP RECORDED IN MB. 57, PG. 18; DEED RECORDED IN DB. 8522, PG. 77

SURVEY FOR: CABARRUS COUNTY

SCALE: 1 IN. = 100 FT. DATE: AUGUST 30, 2011

100 0 100 200

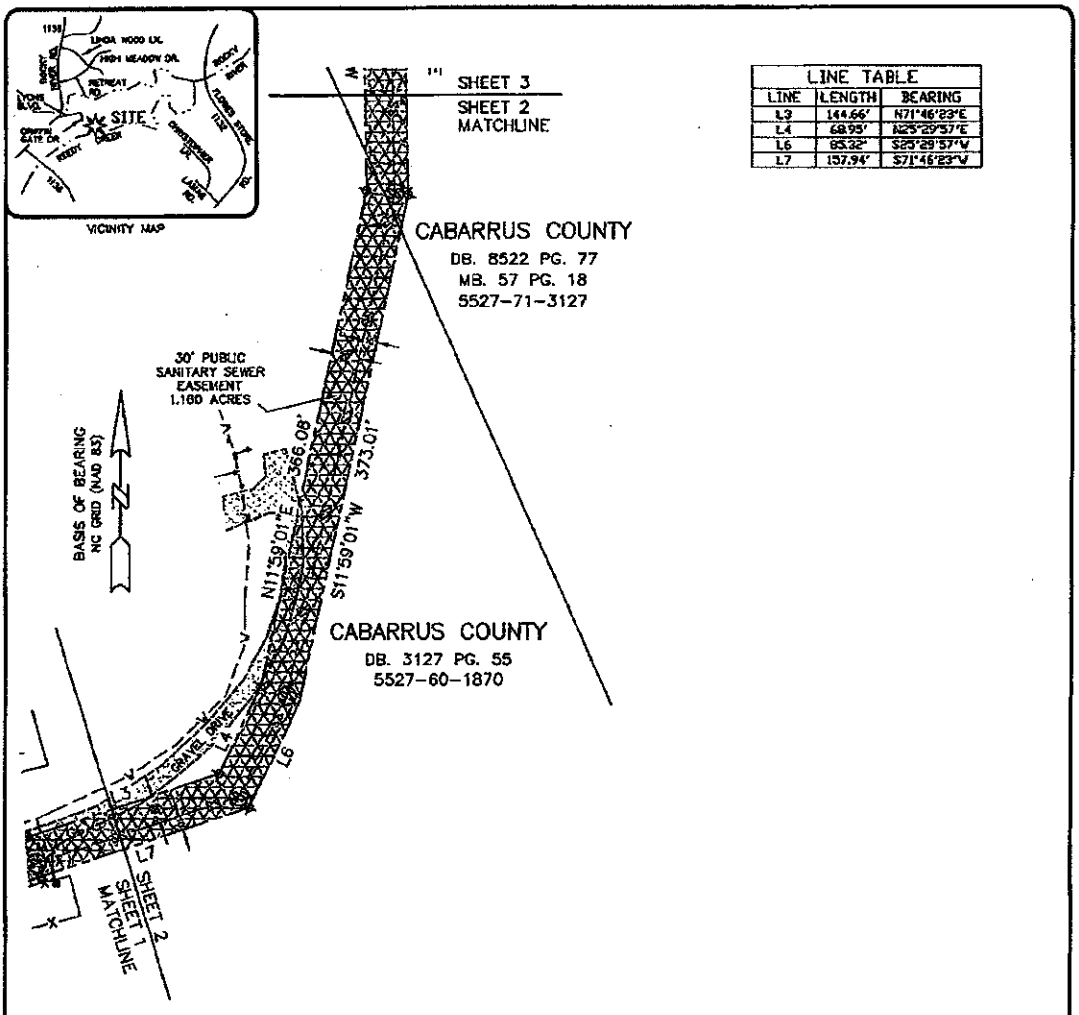
CESI

LAND DEVELOPMENT SERVICES

45 SPRING STREET SW CONCORD (704) 786-5404
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: patriots elem

© CESI 2011 JOB NO.: 110303.000

EXHIBIT A, Page 2 of 3



LINE TABLE		
LINE	LENGTH	BEARING
L3	144.66'	N71°46'23"E
L4	68.99'	N25°29'57"E
L6	85.32'	S25°29'57"W
L7	157.94'	S71°46'23"W

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. BOUNDARY SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 10-19-2000, JOB #000109.000.
3. TOPOGRAPHIC SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 6-12-2000, JOB #000109.002.
4. GENERAL CONTRACTOR PACKAGE ROCKY RIVER MIDDLE SCHOOL PLANS BY CONCORD ENGINEERING AND SURVEYING, INC. DATED 12-04-2000 JOB #000109.011.
5. CONSTRUCTION PLANS FOR THE "NEW LOWER ROCKY ELEMENTARY SCHOOL" DATED 11-20-08, LAST REVISED 4-2-09.

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT PROPERTY IS LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN.)ZONE X (AREAS OF 0.2% ANNUAL CHANCE FLOOD; AREAS OF 1% ANNUAL CHANCE FLOOD WITH AVERAGE DEPTHS OF LESS THAN 1 FOOT OR WITH DRAINAGE AREAS LESS THAN 1 SQUARE MILE; AND AREAS PROTECTED BY LEVEES FROM 1% ANNUAL CHANCE FLOOD. ZONE AE (SPECIAL FLOOD HAZARD AREAS SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD EVENT 100 YEAR FLOOD - BASE FLOOD ELEVATIONS DETERMINED) AS PER F.E.M.A. F.I.R.M. COMMUNITY PANEL No. 3710552700J; EFFECTIVE DATE NOVEMBER 5, 2008.

LEGEND

- ⊠ NO POINT SET
- ⊙ SET IRON PIN (#5 REBAR)
- ● EXISTING IRON PIN (AS DESCRIBED)
- (SS) SANITARY SEWER MANHOLE
- —SS—SS— SANITARY SEWER LINE
- —X—X—X—X—X— FENCE
- TIE LINE
- BOUNDARY AS SURVEYED
- BOUNDARY BY DEED OR PLAT
- EASEMENT
- CREEK OR BRANCH

SHEET 2 OF 4

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; AND THAT

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 30TH DAY OF AUGUST, 2011 A.D.

SEAL L-2941 MARION L. SANDLIN JR. SURVEYOR

PROFESSIONAL LAND SURVEYOR LICENSE NO. L-2941

N.C. FIRM LICENSE NO. C-1621

UTILITY AND ACCESS EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

CITY OF CONCORD, NO.1 TWP., CABARRUS CO., NC

ADDRESS: HOLDEN AVE., CONCORD, NC

MAP RECORDED IN MB. 57, PG. 18; DEED RECORDED IN DB. 8522 77 3127, PG. 55

SURVEY FOR: CABARRUS COUNTY

SCALE: 1 IN. = 100 FT. DATE: AUGUST 30, 2011

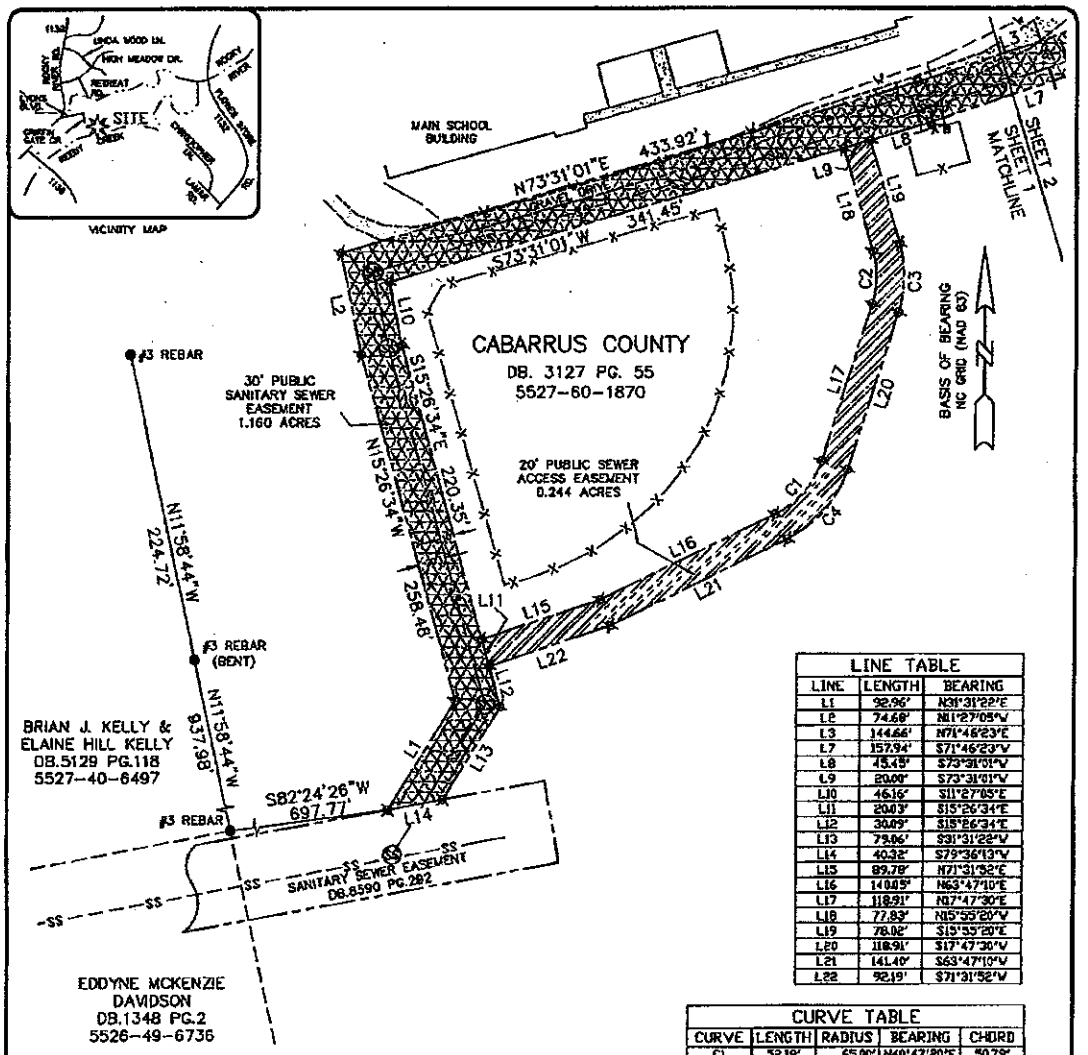
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CBSI LAND DEVELOPMENT SERVICES

45 SPRING STREET SW CONCORD (704) 786-5454
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: patriots elem

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EXHIBIT A, Page 3 of 3



LINE TABLE		
LINE	LENGTH	BEARING
L1	92.96'	N39°31'22"E
L2	74.68'	N11°27'05"W
L3	144.66'	N71°46'23"E
L7	157.94'	S71°46'23"W
L8	45.45'	S73°31'01"W
L9	20.00'	S73°31'01"W
L10	46.16'	S11°27'05"E
L11	20.03'	S15°26'34"E
L12	30.09'	S15°26'34"E
L13	79.06'	S31°31'22"W
L14	40.32'	S79°36'13"W
L15	89.78'	N71°31'52"E
L16	140.05'	N63°47'10"E
L17	118.91'	N17°47'30"E
L18	77.83'	N15°55'20"W
L19	78.02'	S15°55'20"E
L20	118.91'	S17°47'30"W
L21	141.40'	S63°47'10"W
L22	92.19'	S71°31'52"W

CURVE TABLE				
CURVE	LENGTH	RADIUS	BEARING	CHORD
C1	32.18'	65.00'	N40°47'30"E	50.79'
C2	38.25'	65.00'	N00°56'05"E	37.70'
C3	30.02'	85.00'	S00°56'05"W	29.30'
C4	68.23'	85.00'	S40°47'30"W	66.46'

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. BOUNDARY SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 10-19-2000, JOB #000109.000.
3. TOPOGRAPHIC SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 6-12-2000, JOB #000109.002.
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LEGEND

- NO POINT SET
- SET IRON PIN (#5 REBAR)
- EXISTING IRON PIN (AS DESCRIBED)
- SANITARY SEWER MANHOLE
- SANITARY SEWER LINE
- FENCE
- TIE LINE
- BOUNDARY AS SURVEYED
- BOUNDARY BY DEED OR PLAT
- EASEMENT
- CREEK OR BRANCH

SHEET 1 OF 4

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; AND THAT

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 30TH DAY OF AUGUST, 2011 A.D.

SEAL L-2941 NORTH CAROLINA LAND SURVEYOR MARION L. SANDLIN JR.

PROFESSIONAL LAND SURVEYOR — LICENSE NO. L-2941

N.C. FIRM LICENSE NO. C-0263

UTILITY AND ACCESS EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

CITY OF CONCORD, NO.1 TWP., CABARRUS CO., NC

ADDRESS: HOLDEN AVE., CONCORD, NC

MAP RECORDED IN MB. ____, PG. ____; DEED RECORDED IN DB. 3127, PG. 55

SURVEY FOR: CABARRUS COUNTY

SCALE: 1 IN. = 100 FT. DATE: AUGUST 30, 2011

100 0 100 200

LAND DEVELOPMENT SERVICES

45 SPRING STREET SW CONCORD (704) 786-5454
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: patriots elem

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STATE OF NORTH CAROLINA

COUNTY OF CABARRUS

ASSET TRANSFER AGREEMENT

THIS AGREEMENT is made and entered into pursuant to Chapter 160A, Article 20 of the North Carolina General Statutes, this _____ day of _____ , 2024 by and between the City of Concord, a North Carolina Municipal Corporation, hereafter referred to as "City" and the Cabarrus County, a North Carolina Public Corporation, hereafter referred to as "County."

WITNESSETH:

WHEREAS, City owns and operates a wastewater collection system; and

WHEREAS, COUNTY owns and operates private sewer system; and

WHEREAS, City and COUNTY have agreed upon utility service areas; and

WHEREAS, COUNTY Board took action in their February 20, 2012 meeting to transfer to City 1,292 linear feet of 8-inch gravity sewer main with six manholes starting at Station 3+90.39 to Station 16+82.32 starting near the existing CC Griffin Middle School ball fields and ending on the Patriots' Elementary School site off of Holden Avenue SW, as defined in the New Lower Rocky River Elementary School project, designated by the NCDENR permit number WQ0034352.

WHEREAS, City Council took action in their June 12, 2014 meeting to accept the transfer of 1,292 linear feet of 8-inch gravity sewer main with six manholes starting at Station 3+90.39 to Station 16+82.32 starting near the existing CC Griffin Middle School ball fields and ending on the Patriots' Elementary School site off of Holden Avenue SW, as defined in the New Lower Rocky River Elementary School project, designated by the NCDENR permit number WQ0034352.

NOW, THEREFORE, in consideration of the mutual promises and other considerations herein expressed, and in accordance with North Carolina General Statutes, Concord and COUNTY agree as follows:

1. As of the date of this Agreement, COUNTY shall transfer ownership to City of the wastewater collection facilities located within the rights-of-ways as shown on the attached plat and lying and being in No. 1 Township, in Cabarrus County, North Carolina, being more particularly described as follows: Recorded Deed Book 9926; Page 99-104
30' PUBLIC SEWER ACCESS EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 8522, pg. 77, MB. 57, pg. 18) and being more particularly described as follows:

Commencing from an existing #4 rebar marking the northeast corner of Cabarrus County, (DB. 8522, pg. 77, MB. 57, pg. 18) thence proceed from said #4 rebar the following SIX (6) calls through the property of Cabarrus county 1) S 52°58'52" W 34.38 feet to a point; 2) S 39°18'55" E 30.54 feet to a point; 3) with the arc of a circular curve to the right having a radius of 510.00 feet, an arc length of 15.17 feet, and a chord bearing and distance of S 38°27'47" E 15.17 feet to a point; 4) S 37°36'40" E 202.88 feet to a point; 5) with the arc of a circular curve to the left having a radius of 140.00 feet, an arc length of 110.77 feet, and a chord bearing and distance of S 60°16'43" E 107.91 feet to point; 6) S 07°43'58" E 20.69 feet to the TRUE POINT OF BEGINNING. Thence from said POINT OF BEGINNING, through the property of Cabarrus County the following FIVE (5) courses and distances: 1) S 11°00'52" E 70.99 feet to a point; 2) S 78°59'08" W 30.00 feet to a point; 3) N 11°00'52" W 83.19 feet to a point; 4) with the arc of a circular curve to the left having a radius of 160.00 feet, an arc length of 27.16 feet and a chord bearing and distance of S 78°05'00" E 27.12 feet to a point; 5) S 82°56'45" E 5.28 feet to the POINT AND PLACE OF BEGINNING and containing 2,296 square feet or 0.053 acres.

SANITARY SEWER EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 3127, pg. 55 and DB. 8522 pg.77) and being more particularly described as follows:

Beginning at a point in the line of a sanitary sewer easement (DB. 8590 pg. 292) said point being N 82°24'26" E 697.77 feet from an existing #3 rebar; thence from said POINT OF BEGINNING, through the property of Cabarrus County the following TWENTY FOUR (24) courses and distances: 1) N 31°31'22" E 92.96 feet to a point; 2) N 15°26'34" W 258.48 feet to a point; 3) N 11°27'05" W 74.68 feet to a point; 4) N 73°31'01" E 433.92 feet to a point; 5) N 71°46'23" E 144.66 feet to a point; 6) N 25°29'57" E 68.95 feet to a point; 7) N 11°59'01" E 366.08 feet to a point; 8) N 00°51'53" W 220.20 feet to a point; 9) N 11°00'52" W 30.00 feet to a point; 10) N 78°59'08" E 30.00 feet to a point; 11) S 11°00'52" E 32.66 feet to a point; 12) S 00°51'53" E 226.25 feet to a point; 13) S 11°59'01" W 373.01 feet to a point; 14) S 25°29'57" W 85.32 feet to a point; 15) S 71°46'23" W 157.94 feet to a point; 16) S 73°31'01" W 45.45 feet to a point; 17) S 73°31'01" W 20.00 feet to a point; 18) S 73°31'01" W 341.45 feet to a point; 19) S 11°27'05" E 46.16 feet to a point; 20) S 15°26'34" E 220.35 feet to a point; 21) S 15°26'34" E 20.03 feet to a point; 22) S 15°26'34" E 30.09 feet to a point; 23) S 31°31'22" W 79.06 feet to a point on the north line of the sanitary sewer easement (DB. 8590 pg. 292); 24) with the north line of existing sanitary sewer easement S 79°36'13" W 40.32 feet to the POINT OF BEGINNING, containing 1.160 acres.

20’ PUBLIC SEWER ACCESS EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 3127, pg. 55) and being more particularly described as follows:

Beginning at a point in the line of a sanitary sewer easement, said point being the following four courses and distances from an existing #3 rebar: 1) N 82°24’26” E 697.77 feet; 2) N 79°36’13” E 40.32 feet; 3) N 31°31’22” E 79.06 feet; 4) N 15°26’34” W 30.09 feet; thence from said POINT OF BEGINNING through the property of Cabarrus County (DB. 3127, pg. 55) the following FOURTEEN (14) courses and distances: 1) N 15°26’34” W 20.03 feet to a point; 2) N 71°31’52” E 89.78 feet to a point; 3) N 63°47’10” E 140.05 feet to a point; 4) with the arc of a circular curve to the left having a radius of 65.00 feet, an arc length of 52.18 feet, and a chord bearing and distance of N 40°47’20” E 50.79 feet to a point; 5) N 17°47’30” E 118.91 feet to a point; 6) with the arc of a circular curve to the left having a radius of 65.00 feet, an arc length of 38.25 feet, and a chord bearing and distance of N 00°56’05” E 37.70 feet to a point; 7) N 15°55’20” W 77.83 feet to a point; 8) N 73°31’01” E 20.00 feet to a point; 9) S 15°55’20” E 78.02 feet to a point; 10) with the arc of a circular curve to the right having a radius of 85.00 feet, an arc length of 50.02 feet, and a chord bearing and distance of S 00°56’05” W 49.30 feet to a point; 11) S 17°47’30” W 118.91 feet to a point; 12) with the arc of a circular curve to the right having a radius of 85.00 feet, an arc length of 68.23 feet, and a chord bearing and distance of S 40°47’20” W 66.42 feet to a point; 13) S 63°47’10” W 141.40 feet to a point; 14) S 71°31’52” W 92.19 feet to the POINT AND PLACE OF BEGINNING and containing 0.244 acres.

2. Within thirty (30) days from the date of this Agreement, City shall prepare the appropriate applications and request an ownership transfer for the following sewer extension permits from the N.C. Department of Environment and Natural Resources’ Division of Water Quality:

Permit # WQ0034352 New Lower Rocky River Elementary School Wastewater Collection System (issued to COUNTY, October 16, 2009)

3. Within thirty (30) days from the date of this Agreement, COUNTY shall prepare the appropriate documents to transfer ownership to City of the wastewater collection facility easements associated with the wastewater collection system facilities described herein.

4. As of the date of this Agreement, City shall have the sole responsibility for the operation and maintenance of the aforementioned wastewater collection system facilities and any associated wastewater collection system maintenance or improvements required.

5. In the event that any provision herein shall be deemed invalid or unenforceable, the other provisions hereof shall remain in full force and effect, and binding upon the parties hereto.

6. All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating responsibility or liability between City and COUNTY shall survive the completion the transfer of assets named in this Agreement.

7. This Agreement represents the entire understanding and agreement between the parties hereto relating to the transfer of wastewater collection system facilities from COUNTY's wastewater collection system to City's wastewater collection system and supersedes any and all prior agreements whether written or oral that may exist between the parties regarding the same. This Agreement shall not be assigned by either City or COUNTY without the other's permission.

No subsequent amendment or modification to this Agreement or any waiver of any provisions hereof shall be effective unless in writing and signed by both parties.

IN WITNESS WHEREOF, the undersigned have executed this Asset Transfer Agreement as of the date first above set forth.

CABARRUS COUNTY, NORTH CAROLINA

BY: _____

Cabarrus County

(CABARRUS COUNTY SEAL)

ATTEST: _____

Clerk

CITY OF CONCORD, NORTH CAROLINA

BY: _____

Lloyd Wm. Payne, Jr., ICMA-CM; City Manager

(CITY SEAL)

ATTEST: _____

Kim Deason, City Clerk

APPROVED AS TO FORM: _____

VaLerie Kolczynski, City Attorney

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

_____

Jessica Jones, Finance Director

The consent agenda items were presented for the Council's consideration.

A motion was made by Council Member Phillips, seconded by Council Member Ramseur, and duly carried, to approve the following consent agenda items—the vote: all aye.

CONSENT AGENDA ITEM A

The transfer of sanitary sewer assets and easements from the Cabarrus County Board of Education was accepted.

CONSENT AGENDA ITEM B

The maintenance agreements and offer of dedications on the following properties were approved: Hendrick Auto Plaza, West Cabarrus Church, FPWL 5 Pit Stop & Thunder, LLC, and Rocky River Project, LLC.

CONSENT AGENDA ITEM C

The offer of dedications on the following plats were accepted: Saddlebrook Phase 1 Map 9 utility easements only, Saddlebrook Phase 1 Map 10 utility easements only, Christenbury Village C Phase 3B Map 2, The Mills Phase 5 Map 1, and Hampden Village Phase 2 Map1.

CONSENT AGENDA ITEM D

The offer of infrastructure in the following subdivision was approved: The Villages of Skybrook North Phase 1 Maps 6-9.

CONSENT AGENDA ITEM E

A Municipal Agreement with the North Carolina Department of Transportation (NCDOT) covering work to be performed under TIP # B-5136, WBS Elements 42295.3.FR1 to provide for sidewalk improvements within the Bridge No. 66 and No. 69 replacement project over the Norfolk Southern Railroad project limits in the City of Concord was approved.

CONSENT AGENDA ITEM F

Stormwater and electric utility easements from both Concord Properties LLC and Concord Properties were accepted and a license agreement with Cabarrus County for access to the easements was approved.

CONSENT AGENDA ITEM G

An encroachment agreement with Plantation Pipe Line Company to encroach on the rights-of-way of Edgepine Lane, NW with the installation and operation of an 80 linear foot horizontal directionally drilled biosparging well (ID HBS-2) was approved.

CONSENT AGENDA ITEM H

An encroachment agreement with Time Warner Cable Southeast LLC to encroach on the rights-of-way of Motorsports Dr., SW and Triple Crown Dr., SW with approximately 3,601-ft. of one (1) 2-in. conduit by trenching and boring and being occupied by CATV along with associated appurtenances was approved.

CONSENT AGENDA ITEM I

An encroachment agreement with Time Warner Cable Southeast LLC to encroach on the right-of-way of Raceway Drive, SW with approximately 780-ft. of one (1) 2-in. conduit by boring and trenching and being occupied by CATV along with

April 14th, 2014
Business Mtg - Cabarrus Co. Schools

Approval of Policies and Policy Revisions on Second Reading:
Policy 7410 - Career Status
Policy 7510 - Leave
Policy 7810 - Evaluation of Licensed Employees

Approval of Triad Roofing for Replacement of the Primary Education Building Roof at Royal Oaks Elementary School, at a Total Cost of $190,108, Which Includes Bid Alternates Numbers 1 and 2

Approval of Holden Building Company, Inc. and their Bid of $110,650 for the Installation of Security Vestibules at Mary Frances Wall Center, Long Preschool, Mount Pleasant Elementary School and Wolf Meadow Elementary School, Including Bid Alternate Numbers 1, 2, 3 and 4.

Approval of Patriots Elementary School and C. C. Griffin Middle School Sanitary Sewer Line Ownership Transfer to the City of Concord and Establishment of a Permanent Utility Access Easement to the City of Concord, as Presented

Approval to Purchase 9,200 Square Feet of Property Adjacent to Coltrane-Webb Elementary School, for $10,000 plus Closing Costs, as Presented

Submission of Training Hours for Mrs. Carolyn Carpenter to NCSBA: Eleven Hours of Credit for Attendance at the North Carolina Head Start Association 44th Annual Conference in Raleigh, NC, March 19-21, 2014

A motion was made by Mr. Lynn Shue and seconded by Mr. Rob Walter that the April 14, 2014 Consent Agenda be approved as presented. The motion was unanimously approved.

ACTION AGENDA
Adoption of Proposed Budget for 2014-2015
Ms. Kelly Kluttz, Chief Financial Officer, reviewed the summary of the proposed budget for 2014-2015, noting that it has been discussed in three prior board meetings and board member requests have been noted in the final version being presented.

Several Board Members commented that they struggle with presenting such an increased budget to the County Commissioners but the needs are real for CCS and must be addressed.

A motion was made by Mr. Lynn Shue and seconded by Dr. Jeff Phillips that the proposed budget for Cabarrus County Schools for 2014-2015 be approved as presented. The motion was unanimously approved.

Approval of Budget Amendment #4 to the Local Fund
Ms. Kelly Kluttz, Chief Financial Officer, presented Budget Amendment #4 to the Local Fund for approval.

April 7, 2014
Work Session - Cabarrus Co Schools.

Board Member Carolyn Carpenter noted that she will be out of town on April 14 but asked that this item be placed on the Action Agenda at the April 14, 2014 Business Meeting, in the event more discussion is necessary and to allow for an individual vote.

Patriots Elementary School and C. C. Griffin Middle School Sewer Line Ownership Transfer to City of Concord

Mr. Len Witke, Executive Director of Facilities Management, advised the Board that the sanitary sewer than serves Patriots Elementary School and then flows through the neighboring site of the C. C. Griffin Middle School is currently owned by Cabarrus County and as such, must be maintained in good working order by CCS. Should the line unexpectedly fail or become blocked and repairs would have to be made to the sewer line, the Board of Education would have to request funds from the Cabarrus County Board of Commissioners to do that work. The City of Concord has offered to take over ownership of the line and maintain it as it does with many sewer lines serving other CCS school facilities; easements very similar to this have been created at a majority of new CCS schools. Mr. Witke noted that Attorney Phil Runkel will prepare the easement, if this arrangement is approved by the Board.

Mr. Witke responded to questions from the Board. This item will be placed on the Consent Agenda for approval at the April 14, 2014 Business Meeting.

Request for Approval to Purchase 9,200 Square Feet of Property Adjacent to Coltrane-Webb Elementary School

Mr. Len Witke, Executive Director of Facilities Management, advised the Board that CCS has budgeted, planned, designed and advertised for bid a storm sewer project that will reroute storm water flow from underneath a building on the Coltrane-Webb Elementary School campus to a route west of and around the buildings. The proposed project would require the purchase of 9,200 square feet of property which is adjacent to Coltrane-Webb Elementary School. This proposal has been presented to the CCS Construction Committee and to the Board in previous closed session meetings. The purchase price that has been negotiated is $10,000 plus closing costs and the agreement has been executed by the seller.

In response to questions from the Board, Mr. Witke noted that CCS is already using and mowing the property being proposed for purchase. This item will be placed on the Consent Agenda for approval at the April 14, 2014 Business Meeting.

Request for Approval to Enter into an Option to Purchase Agreement

Mr. Len Witke, Executive Director of Facilities Management, advised the Board that CCS staff has negotiated an option to purchase 6+ acres of land in the northwest portion of the county, consistent with previous Board presentations. The property will be secured with a $5,000 earnest money check, which will be counted toward the purchase price of the land. The agreement has been reviewed by the seller.

Ms. Kelly Kluttz, Chief Financial Officer, advised that Board approval would not be necessary for the earnest money check to be issued.

3

9926
0099

Recorded Easement -

FILED
CABARRUS COUNTY NC
LINDA F. McABEE
REGISTER OF DEEDS
FILED Mar 22, 2012
AT 11:54 am
BOOK 09926
START PAGE 0099
END PAGE 0104
INSTRUMENT # 07066
EXCISE TAX $0.00
BJW

Drawn By and Return to Concord City Attorney, ROD Box

STATE OF NORTH CAROLINA

COUNTY OF CABARRUS

p/o PIN # 5527-60-1870
Grant of Easements to
CITY OF CONCORD

The undersigned Grantor, Cabarrus County, a body politic and political subdivision of the State of North Carolina, in consideration of payment to the Grantor of the sum of One Dollar, ($1.00), the receipt and sufficiency of which is hereby acknowledged, do hereby grant, bargain, sell and release unto the City of Concord ("Grantee"), its successors, assigns and licensees, the right, privilege, and easements to enter and re-enter at any time and to install, dig, build, erect, maintain, repair, rebuild, operate, and patrol sanitary sewer public utilities, over ground or underground, including but not limited to, the right to install sewer pipes and related appurtenances; the right to clear the easements and keep them clear of brushes, trees, buildings, obstructions, and fire hazards; and the right to remove trees, if any, located beyond the limits of the easements, but which interfere with the easements; the above described rights being incident to performance by the Grantee of its functions as a municipality or as the operator of any public utilities systems, or the performance by any licensees of the Grantee of any public utilities functions, the premises to be affected hereby being more particularly described as follows:

2,296 Sq. Ft. - 30' WIDE PUBLIC SEWER ACCESS EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 8522, pg. 77, MB. 57, pg. 18) and being more particularly described as follows:

Commencing from an existing #4 rebar marking the northeast corner of Cabarrus County, (DB. 8522, pg. 77, MB. 57, pg. 18) thence proceed from said #4 rebar the following SIX (6) calls through the property of Cabarrus county 1) S 52°58'52" W 34.38 feet (L28) to a point; 2) S 39°18'55" E 30.54 feet (L30) to a point; 3) with the arc of a circular curve to the right having a radius of 510.00 feet, an arc length of 15.17 feet, and a chord bearing and distance of S 38°27'47" E 15.17 feet (C7) to a point; 4) S 37°36'40" E 202.88 feet (L31) to a point; 5) with the arc of a circular curve to the left having a radius of 140.00 feet, an arc length of 110.77 feet, and a chord bearing and distance of S 60°16'43" E 107.91 feet (C8) to point; 6) S 07°43'58" E 20.69 feet (L72) to the TRUE POINT OF BEGINNING. Thence from said POINT OF BEGINNING, through the property of Cabarrus County the following FIVE (5) courses and distances: 1) S 11°00'52" E 70.99 feet (L71) to a point; 2) S 78°59'08" W 30.00 feet (L68) to a point; 3) N 11°00'52" W 83.19 feet (L70) to a point; 4) with the arc of a circular curve to the left having a radius of 160.00 feet, an arc length of 27.16 feet and a chord bearing and distance of S 78°05'00" E 27.12 feet (C5) to a point; 5) S 82°56'45" E 5.28 feet (L5) to the POINT AND PLACE OF BEGINNING and containing 2,296 square feet or 0.053 acres, as shown on survey titled, "Utility and Access Easement Plat, Property of Cabarrus County," dated August 30, 2011 by

CESI Land Development Services and is hereby attached as Exhibit A, Page 1 for further reference; and

1.160 Acres - 30' WIDE PUBLIC SANITARY SEWER EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 3127, pg. 55 and DB. 8522 pg.77) and being more particularly described as follows:

Beginning at a point in the line of a sanitary sewer easement (DB. 8590 pg. 292) said point being N 82°24'26" E 697.77 feet from an existing #3 rebar; thence from said POINT OF BEGINNING, through the property of Cabarrus County the following TWENTY FOUR (24) courses and distances: 1) N 31°31'22" E 92.96 feet (L1) to a point; 2) N 15°26'34" W 258.48 feet to a point; 3) N 11°27'05" W 74.68 feet (L2) to a point; 4) N 73°31'01" E 433.92 feet to a point; 5) N 71°46'23" E 144.66 feet (L3) to a point; 6) N 25°29'57" E 68.95 feet (L4) to a point; 7) N 11°59'01" E 366.08 feet to a point; 8) N 00°51'53" W 220.20 feet to a point; 9) N 11°00'52" W 30.00 feet (L67) to a point; 10) N 78°59'08" E 30.00 feet to a point; 11) S 11°00'52" E 32.66 feet (L69) to a point; 12) S 00°51'53" E 226.25 feet to a point; 13) S 11°59'01" W 373.01 feet to a point; 14) S 25°29'57" W 85.32 feet (L6) to a point; 15) S 71°46'23" W 157.94 feet (L7) to a point; 16) S 73°31'01" W 45.45 feet (L8) to a point; 17) S 73°31'01" W 20.00 feet (L9) to a point; 18) S 73°31'01" W 341.45 feet to a point; 19) S 11°27'05" E 46.16 feet (L10) to a point; 20) S 15°26'34" E 220.35 feet to a point; 21) S 15°26'34" E 20.03 feet (L11) to a point; 22) S 15°26'34" E 30.09 feet (L12) to a point; 23) S 31°31'22" W 79.06 feet (L13) to a point on the north line of the sanitary sewer easement (DB. 8590 pg. 292); 24) with the north line of existing sanitary sewer easement S 79°36'13" W 40.32 feet (L14) to the POINT OF BEGINNING, containing 1.160 acres, as shown on survey titled, "Utility and Access Easement Plat, Property of Cabarrus County," dated August 30, 2011 by CESI Land Development Services and is hereby attached as Exhibit A, Pages 1 through 3 for further reference; and

0.244 Acres - 20' WIDE PUBLIC SEWER ACCESS EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 3127, pg. 55) and being more particularly described as follows:

Beginning at a point in the line of a sanitary sewer easement, said point being the following four courses and distances from an existing #3 rebar: 1) N 82°24'26" E 697.77 feet; 2) N 79°36'13" E 40.32 feet (L14); 3) N 31°31'22" E 79.06 feet (L13); 4) N 15°26'34" W 30.09 feet (L12) to true POINT OF BEGINNING; thence from the POINT OF BEGINNING through the property of Cabarrus County (DB. 3127, pg. 55) the following FOURTEEN (14) courses and distances: 1) N 15°26'34" W 20.03 feet (L11) to a point; 2) N 71°31'52" E 89.78 feet (L15) to a point; 3) N 63°47'10" E 140.05 feet (L16) to a point; 4) with the arc of a circular curve to the left having a radius of 65.00 feet, an arc length of 52.18 feet, and a chord bearing and distance of N 40°47'20" E 50.79 feet (C1) to a point; 5) N 17°47'30" E 118.91 feet (L17) to a point; 6) with the arc of a circular curve to the left having a radius of 65.00 feet, an arc length of 38.25 feet, and a chord bearing and distance of N 00°56'05" E 37.70 feet (C2) to a point; 7) N 15°55'20" W 77.83 feet (L18) to a point; 8) N 73°31'01" E 20.00 feet (L9) to a point; 9) S 15°55'20" E 78.02 feet (L19) to a point; 10) with the arc of a circular curve to the right having a radius of 85.00 feet, an arc length of 50.02 feet, and a chord bearing and distance of S 00°56'05" W 49.30 feet (C3)to a point; 11) S 17°47'30" W 118.91 feet (L20) to a point; 12) with the arc of a circular curve to the right having a radius of 85.00 feet, an arc length of 68.23 feet, and a chord bearing and distance of S 40°47'20" W 66.42 feet (C4) to a point; 13) S 63°47'10" W 141.40 feet (L21) to a point; 14) S 71°31'52" W 92.19 feet (22) to the POINT AND PLACE OF BEGINNING and containing 0.244 acres, as shown on survey titled, "Utility and Access Easement Plat, Property of Cabarrus County," dated August 30, 2011 by CESI Land Development Services and is hereby attached as Exhibit A, Page 3 for further reference.

Together with any and all rights normally incident thereto, and particularly the right of ingress and egress thereto from time to time as necessary for construction, reconstruction, enlargement and/or maintenance.

To have and to hold the same unto the City of Concord, its successors and assigns forever.

This agreement shall not be interpreted to impose any duty on the City of Concord, its successors and assigns to install any utilities by any particular date or within any particular time frame.

The Grantor shall have the right to use the above-described properties for purposes not inconsistent with Grantees' full enjoyment of the rights hereby granted, provided that the Grantor shall not erect or construct any building or other structure thereon; maintain or permit any underground or over ground system of piping, poles or wiring within such strip; make any use of the facilities installed, buried, erected, or constructed thereon; or drill or operate any well or septic system within such strip, without the express written permission of the Grantee.

IN WITNESS WHEREOF these presents have been duly executed under seal by the Grantor on this the 15 Day of March, 2012.

GRANTOR:

Cabarrus County, a body politic and political subdivision of the State of North Carolina

By: Elizabeth F. Poole
Elizabeth F. Poole, Chairman of the
Board of County Commissioners

ATTEST:

Kay Honeycutt, Clerk to the Board

[SEAL]

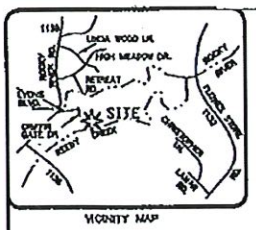
CABARRUS COUNTY
STATE OF NORTH CAROLINA

I, Angela F. Poplin, a Notary Public of the aforesaid County and State, do hereby certify that Kay Honeycutt personally appeared before me this day and acknowledged that she is the Clerk to the Board of Commissioners for Cabarrus County and that by authority duly given and as the act of the body politic and political subdivision of the State of North Carolina, the foregoing instrument was signed in its name by its Chairman, sealed with its corporate seal and attested by her as its Clerk to the Board.

WITNESS my hand and notarial seal, this the 15 day of March, 2012.

Angela F. Poplin
Notary Public
My commission expires: 10/22/2013

EXHIBIT A, Page 1 of 3



VICINITY MAP

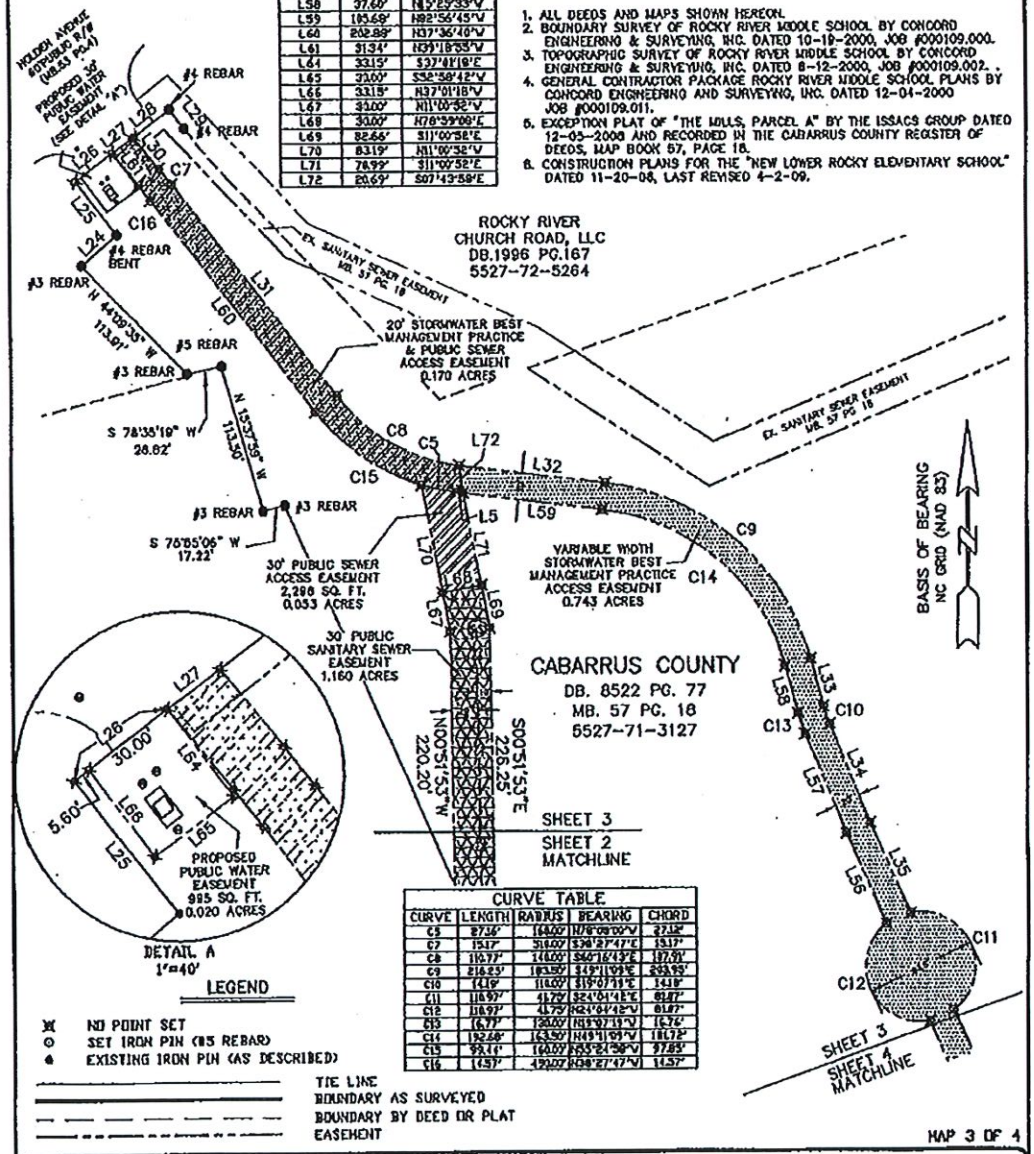
LINE TABLE		
LINE	LENGTH	BEARING
L5	6.28'	S82°56'45"E
L24	33.83'	N19°00'12"E
L25	51.27'	N30°09'22"W
L26	33.60'	N52°59'52"E
L27	20.02'	N52°59'52"E
L28	81.38'	S52°59'52"W
L29	17.68'	N37°06'28"W
L30	30.51'	S39°18'53"E
L31	202.88'	S37°15'40"E
L32	110.96'	S82°56'45"E
L33	37.69'	S19°25'33"E
L34	86.97'	S22°49'05"E
L35	75.85'	S24°04'48"E
L36	75.47'	N24°04'48"W
L57	61.19'	N22°49'05"W
L58	37.69'	N19°25'33"W
L59	105.69'	N82°56'45"W
L60	202.88'	N37°36'40"W
L61	31.34'	N39°18'53"W
L64	33.15'	S37°41'18"E
L65	3.00'	S52°59'42"W
L66	33.15'	N37°01'18"W
L67	3.00'	N11°00'52"W
L68	3.00'	N78°59'08"E
L69	82.66'	S11°00'52"E
L70	83.19'	N11°00'52"W
L71	78.99'	S11°00'52"E
L72	20.69'	S07°43'59"E

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT PROPERTY IS LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN.)ZONE X (AREAS OF 0.2% ANNUAL CHANCE FLOOD; AREAS OF 1% ANNUAL CHANCE FLOOD WITH AVERAGE DEPTHS OF LESS THAN 1 FOOT OR WITH DRAINAGE AREAS LESS THAN 1 SQUARE MILE; AND AREAS PROTECTED BY LEVEES FROM 1% ANNUAL CHANCE FLOOD. ZONE AE (SPECIAL FLOOD HAZARD AREAS SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD EVENT 100 YEAR FLOOD – BASE FLOOD ELEVATIONS DETERMINED) AS PER F.E.M.A. F.I.R.M. COMMUNITY PANEL No. 3710552700J; EFFECTIVE DATE NOVEMBER 5, 2008.

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. BOUNDARY SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 10-19-2000, JOB #000109.000.
3. TOPOGRAPHIC SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 8-12-2000, JOB #000109.002.
4. GENERAL CONTRACTOR PACKAGE ROCKY RIVER MIDDLE SCHOOL PLANS BY CONCORD ENGINEERING AND SURVEYING, INC. DATED 12-04-2000 JOB #000109.011.
5. EXCEPTION PLAT OF "THE MILLS, PARCEL A" BY THE ISSACS GROUP DATED 12-05-2008 AND RECORDED IN THE CABARRUS COUNTY REGISTER OF DEEDS, MAP BOOK 57, PAGE 18.
6. CONSTRUCTION PLANS FOR THE "NEW LOWER ROCKY ELEVENTARY SCHOOL" DATED 11-20-08, LAST REVISED 4-2-09.



CURVE TABLE				
CURVE	LENGTH	RADIUS	BEARING	CHORD
C5	27.16'	144.00'	N76°09'00"W	27.12'
C7	15.17'	516.00'	S38°27'47"E	15.17'
C8	110.77'	144.00'	S60°18'43"E	107.91'
C9	216.25'	183.50'	S49°11'09"E	203.55'
C10	14.19'	116.00'	S15°07'11"E	14.18'
C11	118.97'	43.75'	S24°04'48"E	81.87'
C12	118.97'	43.75'	N24°04'48"W	81.87'
C13	16.77'	120.00'	N15°07'11"W	16.76'
C14	182.68'	183.50'	N49°11'09"W	181.72'
C15	98.16'	160.00'	N55°21'58"W	97.85'
C16	14.57'	472.00'	N38°27'47"W	14.57'

LEGEND

- NO POINT SET
- SET IRON PIN (#5 REBAR)
- EXISTING IRON PIN (AS DESCRIBED)
- TIE LINE
- BOUNDARY AS SURVEYED
- BOUNDARY BY DEED OR PLAT
- EASEMENT

MAP 3 OF 4

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; AND THAT

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 30TH DAY OF AUGUST, 2011 A.D.

NORTH CAROLINA SEAL L-2941 LAND SURVEYOR MARION L. SANDLIN, JR.

PROFESSIONAL LAND SURVEYOR, LICENSE NO. L-2941

N.C. FIRM LICENSE NO. C-0283

UTILITY AND ACCESS EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

CITY OF CONCORD, NO.1 TWP., CABARRUS CO., NC

ADDRESS: HOLDEN AVE, CONCORD, NC

MAP RECORDED IN MB. 57, PG. 18; DEED RECORDED IN DB. 8522, PG. 77

SURVEY FOR: CABARRUS COUNTY

SCALE: 1 IN. = 100 FT. DATE: AUGUST 30, 2011

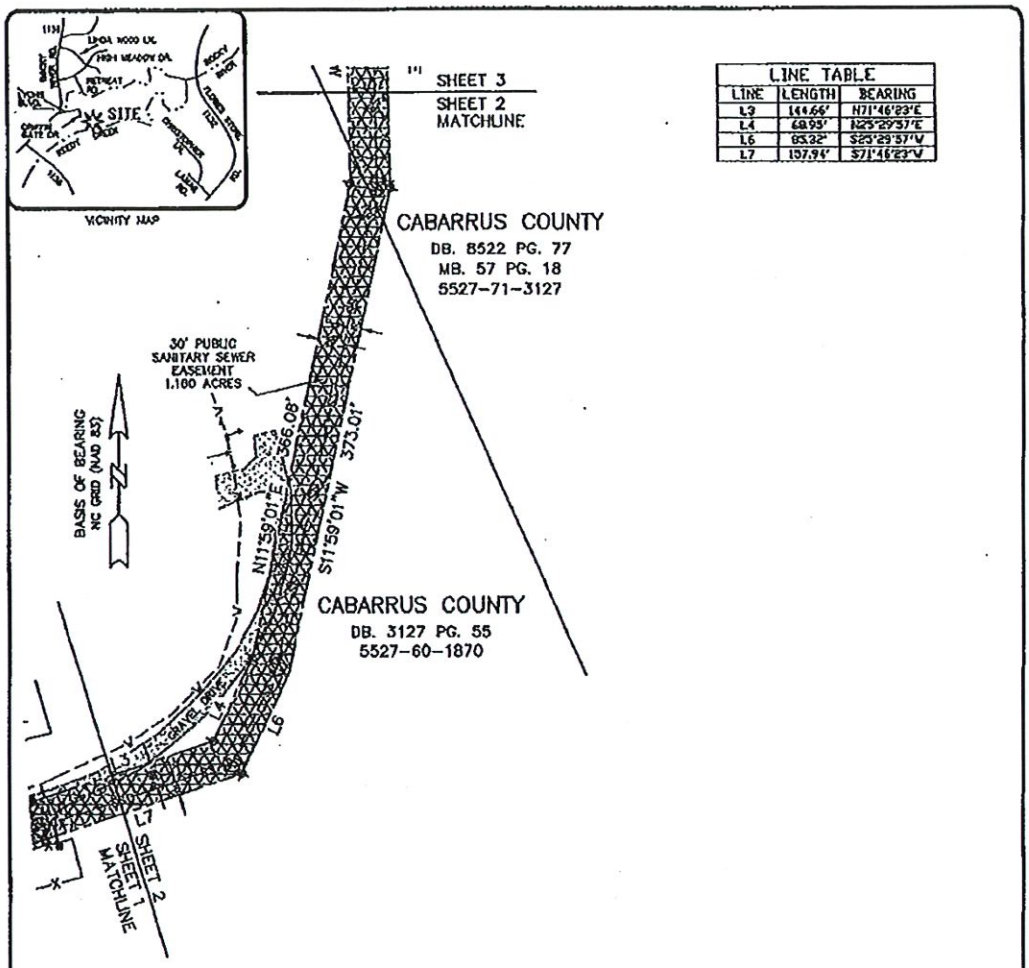
100 0 100 200

LAND DEVELOPMENT SERVICES

45 SPRING STREET SW CONCORD (704) 786-3101
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: patriots elem

© DEC 2011 JOB NO.: 110303.000

EXHIBIT A, Page 2 of 3



LINE TABLE		
LINE	LENGTH	BEARING
L3	144.66'	N71°46'23"E
L4	68.95'	N25°29'37"E
L6	85.32'	S25°29'37"W
L7	137.94'	S71°46'23"W

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. BOUNDARY SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 10-18-2000, JOB #000109.000.
3. TOPOGRAPHIC SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 6-12-2000, JOB #000109.002.
4. GENERAL CONTRACTOR PACKAGE ROCKY RIVER MIDDLE SCHOOL PLANS BY CONCORD ENGINEERING AND SURVEYING, INC. DATED 12-04-2000 JOB #000109.011.
5. CONSTRUCTION PLANS FOR THE "NEW LOWER ROCKY ELEMENTARY SCHOOL" DATED 11-20-08, LAST REVISED 4-2-09.

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT PROPERTY IS LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN.)ZONE X (AREAS OF 0.2% ANNUAL CHANCE FLOOD; AREAS OF 1% ANNUAL CHANCE FLOOD WITH AVERAGE DEPTHS OF LESS THAN 1 FOOT OR WITH DRAINAGE AREAS LESS THAN 1 SQUARE MILE; AND AREAS PROTECTED BY LEVEES FROM 1% ANNUAL CHANCE FLOOD. ZONE AE (SPECIAL FLOOD HAZARD AREAS SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD EVENT 100 YEAR FLOOD – BASE FLOOD ELEVATIONS DETERMINED) AS PER F.E.M.A. F.I.R.M. COMMUNITY PANEL No. 3710552700J; EFFECTIVE DATE NOVEMBER 5, 2008.

LEGEND

- ⊠ NO POINT SET
- ⊙ SET IRON PIN (#5 REBAR)
- ● EXISTING IRON PIN (AS DESCRIBED)
- (SS) SANITARY SEWER MANHOLE
- —SS— SANITARY SEWER LINE
- —X—X—X—X—X— FENCE
- TIE LINE
- BOUNDARY AS SURVEYED
- BOUNDARY BY DEED OR PLAT
- EASEMENT
- CREEK OR BRANCH

SHEET 2 OF 4

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; AND THAT

⊠ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 30TH DAY OF AUGUST, 2011 A.D.

SEAL L-2941 — MARION L. SANDLIN JR. — NOTARY PUBLIC

PROFESSIONAL LAND SURVEYOR LICENSE NO. L-2941

N.C. FIRM LICENSE NO. C-1063

UTILITY AND ACCESS EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

CITY OF CONCORD, NO.1 TWP., CABARRUS CO., NC

ADDRESS: HOLDEN AVE., CONCORD, NC

MAP RECORDED IN MB. 57, PG. 18; DEED RECORDED IN DB. 8522, PG. 77 / DB. 3127, PG. 55

SURVEY FOR: CABARRUS COUNTY

SCALE: 1 IN. = 100 FT. DATE AUGUST 30, 2011

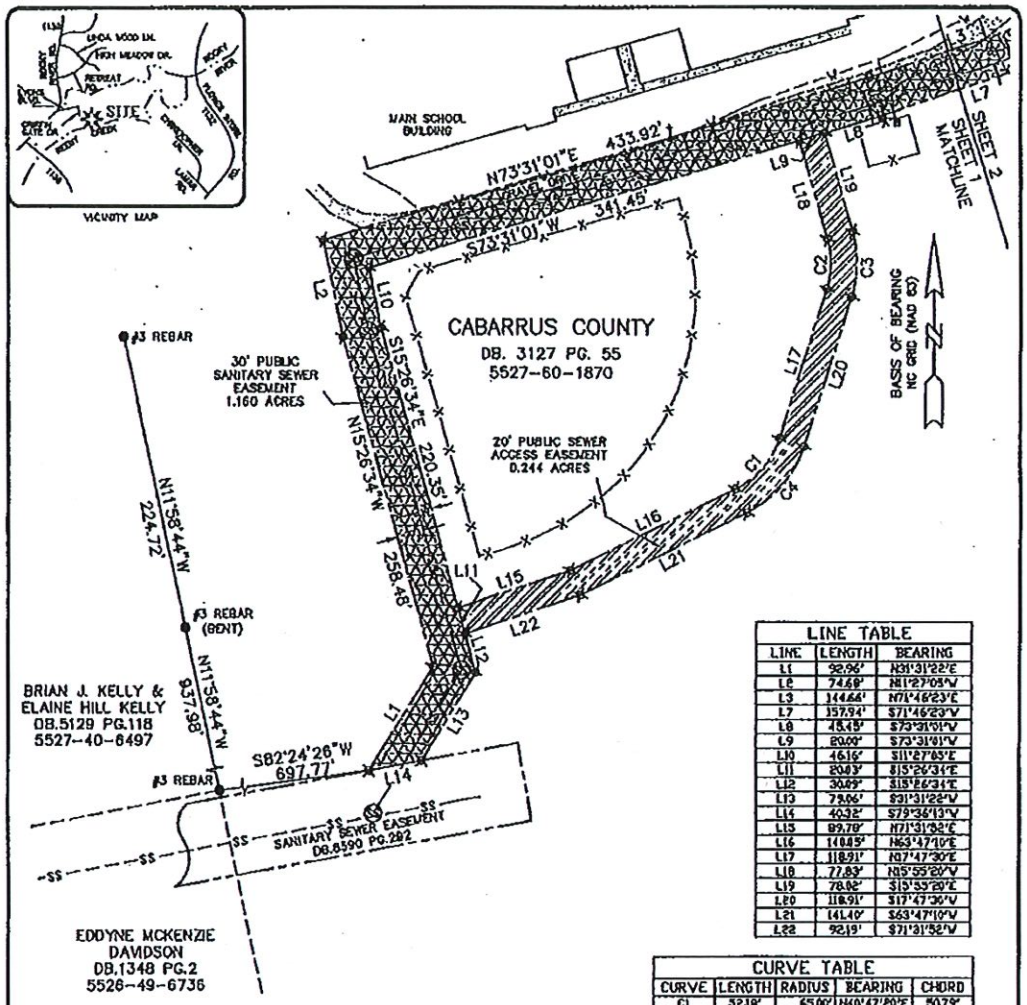
100 0 100 200

CBSI LAND DEVELOPMENT SERVICES

45 SPRING STREET SW CONCORD (704) 786-5454
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: patriots elem

© CBSI 2011 JOB NO.: 110303.000

EXHIBIT A, Page 3 of 3



LINE TABLE		
LINE	LENGTH	BEARING
L1	92.96'	N31°31'22"E
L2	74.69'	N11°27'05"W
L3	144.66'	N71°46'23"E
L7	157.94'	S71°46'23"W
L8	45.15'	S73°31'01"W
L9	20.00'	S73°31'01"W
L10	46.16'	S11°27'05"E
L11	20.03'	S15°26'34"E
L12	30.09'	S15°26'34"E
L13	79.06'	S31°31'22"W
L14	40.32'	S79°36'13"W
L15	89.70'	N71°31'52"E
L16	140.45'	N63°47'10"E
L17	118.91'	N17°47'20"E
L18	77.83'	N15°55'20"W
L19	78.82'	S15°55'20"E
L20	118.91'	S17°47'20"W
L21	141.40'	S63°47'10"W
L22	92.19'	S71°31'52"W

CURVE TABLE				
CURVE	LENGTH	RADIUS	BEARING	CHORD
C1	52.19'	65.00'	N40°47'20"E	50.79'
C2	39.25'	65.00'	N00°56'05"E	37.70'
C3	50.02'	85.00'	S00°56'05"W	49.30'
C4	69.23'	85.00'	S40°47'20"W	66.48'

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. BOUNDARY SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 10-19-2000, JOB #000109.000.
3. TOPOGRAPHIC SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 6-12-2000, JOB #000109.002.
4. GENERAL CONTRACTOR PACKAGE ROCKY RIVER MIDDLE SCHOOL PLANS BY CONCORD ENGINEERING AND SURVEYING, INC. DATED 12-04-2000 JOB #000109.011.
5. CONSTRUCTION PLANS FOR THE "NEW LOWER ROCKY ELEMENTARY SCHOOL" DATED 11-20-08, LAST REVISED 4-2-09.

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT PROPERTY IS LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN.)ZONE X (AREAS OF 0.2% ANNUAL CHANCE FLOOD; AREAS OF 1% ANNUAL CHANCE FLOOD WITH AVERAGE DEPTHS OF LESS THAN 1 FOOT OR WITH DRAINAGE AREAS LESS THAN 1 SQUARE MILE; AND AREAS PROTECTED BY LEVEES FROM 1% ANNUAL CHANCE FLOOD. ZONE AE (SPECIAL FLOOD HAZARD AREAS SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD EVENT 100 YEAR FLOOD -- BASE FLOOD ELEVATIONS DETERMINED) AS PER F.E.M.A. F.I.R.M. COMMUNITY PANEL No. 3710552700J; EFFECTIVE DATE NOVEMBER 5, 2008.

LEGEND

- NO POINT SET
- SET IRON PIN (#5 REBAR)
- EXISTING IRON PIN (AS DESCRIBED)
- SANITARY SEWER MANHOLE
- SANITARY SEWER LINE
- FENCE
- TIE LINE
- BOUNDARY AS SURVEYED
- BOUNDARY BY DEED OR PLAT
- EASEMENT
- CREEK OR BRANCH

SHEET 1 OF 4

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; AND THAT,

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 30TH DAY OF AUGUST, 2011 A.D.

SEAL L-2841 NORTH CAROLINA LAND SURVEYOR MARION L. SANDLIN, JR.

PROFESSIONAL LAND SURVEYOR LICENSE NO. L-2841

N.C. FIRM LICENSE NO. C-0283

UTILITY AND ACCESS EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

CITY OF CONCORD, NO.1 TWP., CABARRUS CO., NC

ADDRESS: HOLDEN AVE. , CONCORD , NC

MAP RECORDED IN M.B. ____ , PG. ____ ; DEED RECORDED IN DB. 3127, PG. 55

SURVEY FOR: CABARRUS COUNTY

SCALE: 1 IN. = 100 FT. DATE: AUGUST 30, 2011

100 0 100 200

LAND DEVELOPMENT SERVICES

45 SPRING STREET SW CONCORD (704) 786-5134
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: patriots elem

© CDS 2011 JOB NO.: 110303.000

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

FEBRUARY 20, 2012
6:30 P.M.

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
County Manager - Approval of Concord Utility Easements

BRIEF SUMMARY:
The City of Concord Attorney, Al Benshoff, has forwarded a number of documents for County approval. These documents all relate to required electric, water and sewer easements as well as storm water maintenance easements and agreements for A.T. Allen and Patriots Elementary Schools.

REQUESTED ACTION:
Motion to approve easement and maintenance agreements with the City of Concord for A.T. Allen and Patriots Elementary Schools.

EXPECTED LENGTH OF PRESENTATION:

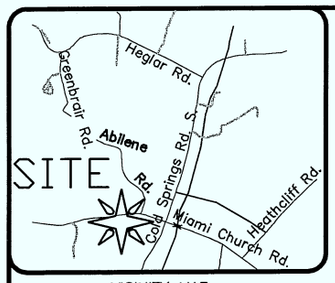
SUBMITTED BY:
Jonathan B. Marshall, Deputy County Manager
Richard Koch, County Attorney

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS

- ☐ Easement maps and documents
- ☐ Easement maps and documents
- ☐ Easement maps and documents
- ☐ Easement maps and documents
- ☐ Easement maps and documents
- ☐ Easement maps and documents
- ☐ Easement maps and documents
- ☐ Easement maps and documents
- ☐ Easement maps and documents



VICINITY MAP

NOTES:

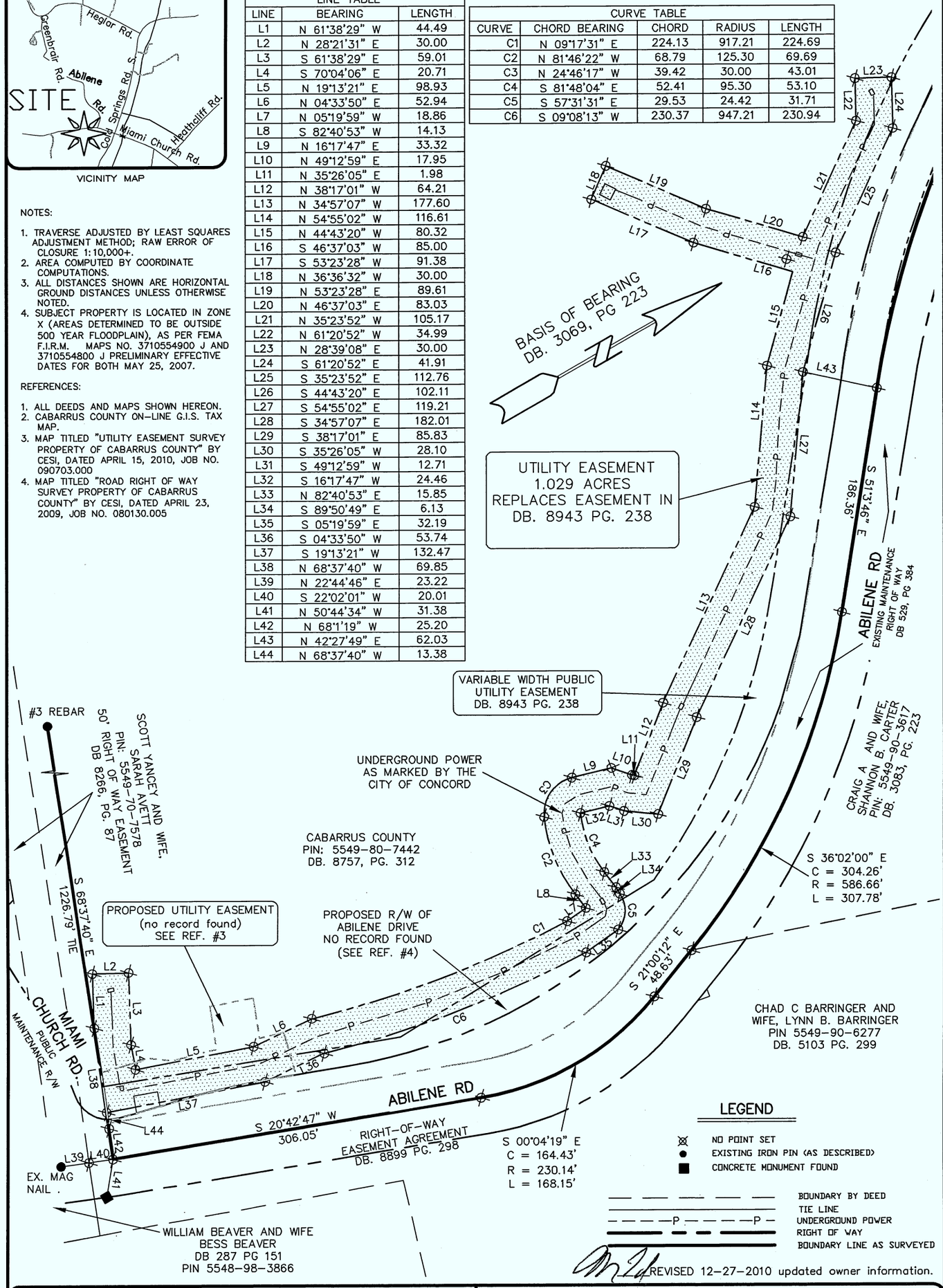
1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT PROPERTY IS LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE 500 YEAR FLOODPLAIN), AS PER FEMA F.I.R.M. MAPS NO. 3710554900 J AND 3710554800 J PRELIMINARY EFFECTIVE DATES FOR BOTH MAY 25, 2007.

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. CABARRUS COUNTY ON-LINE G.I.S. TAX MAP.
3. MAP TITLED "UTILITY EASEMENT SURVEY PROPERTY OF CABARRUS COUNTY" BY CESI, DATED APRIL 15, 2010, JOB NO. 090703.000
4. MAP TITLED "ROAD RIGHT OF WAY SURVEY PROPERTY OF CABARRUS COUNTY" BY CESI, DATED APRIL 23, 2009, JOB NO. 080130.005

LINE TABLE		
LINE	BEARING	LENGTH
L1	N 61°38'29" W	44.49
L2	N 28°21'31" E	30.00
L3	S 61°38'29" E	59.01
L4	S 70°04'06" E	20.71
L5	N 19°13'21" E	98.93
L6	N 04°33'50" E	52.94
L7	N 05°19'59" W	18.86
L8	S 82°40'53" W	14.13
L9	N 16°17'47" E	33.32
L10	N 49°12'59" E	17.95
L11	N 35°26'05" E	1.98
L12	N 38°17'01" W	64.21
L13	N 34°57'07" W	177.60
L14	N 54°55'02" W	116.61
L15	N 44°43'20" W	80.32
L16	S 46°37'03" W	85.00
L17	S 53°23'28" W	91.38
L18	N 36°36'32" W	30.00
L19	N 53°23'28" E	89.61
L20	N 46°37'03" E	83.03
L21	N 35°23'52" W	105.17
L22	N 61°20'52" W	34.99
L23	N 28°39'08" E	30.00
L24	S 61°20'52" E	41.91
L25	S 35°23'52" E	112.76
L26	S 44°43'20" E	102.11
L27	S 54°55'02" E	119.21
L28	S 34°57'07" E	182.01
L29	S 38°17'01" E	85.83
L30	S 35°26'05" W	28.10
L31	S 49°12'59" W	12.71
L32	S 16°17'47" W	24.46
L33	N 82°40'53" E	15.85
L34	S 89°50'49" E	6.13
L35	S 05°19'59" E	32.19
L36	S 04°33'50" W	53.74
L37	S 19°13'21" W	132.47
L38	N 68°37'40" W	69.85
L39	N 22°44'46" E	23.22
L40	S 22°02'01" W	20.01
L41	N 50°44'34" W	31.38
L42	N 68°1'19" W	25.20
L43	N 42°27'49" E	62.03
L44	N 68°37'40" W	13.38

CURVE TABLE				
CURVE	CHORD BEARING	CHORD	RADIUS	LENGTH
C1	N 09°17'31" E	224.13	917.21	224.69
C2	N 81°46'22" W	68.79	125.30	69.69
C3	N 24°46'17" W	39.42	30.00	43.01
C4	S 81°48'04" E	52.41	95.30	53.10
C5	S 57°31'31" E	29.53	24.42	31.71
C6	S 09°08'13" W	230.37	947.21	230.94



LEGEND

- NO POINT SET
- EXISTING IRON PIN (AS DESCRIBED)
- CONCRETE MONUMENT FOUND
- BOUNDARY BY DEED
- TIE LINE
- UNDERGROUND POWER
- RIGHT OF WAY
- BOUNDARY LINE AS SURVEYED

REVISED 12-27-2010 updated owner information.

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; AND THAT:

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER, AND SEAL THIS 27TH DAY OF DECEMBER, 2010 A.D.

REVISED 12-27-2010

SEAL L-2941 LAND SURVEYOR MARION L. SANDLIN JR. PROFESSIONAL

PROFESSIONAL LAND SURVEYOR LICENSE NO. L-2941

UTILITY EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY BOARD OF EDUCATION

NO. 11 TWP., CABARRUS CO., NC

ADDRESS: 3845 ABILENE RD, CONCORD, NC

MAP RECORDED IN MB. N/A, PG. N/A; DEED RECORDED IN DB. 8570, PG. 281

SURVEY FOR: CABARRUS COUNTY BOARD OF EDUCATION

SCALE: 1 IN. = 1" = 100 FT. DATE: JULY 21, 2010

SCALE IN FEET

200 0 200 400

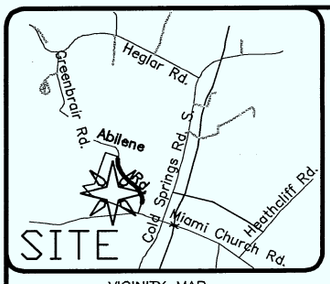
CESI LAND DEVELOPMENT SERVICES

45 SPRING STREET SW CONCORD (704) 786-5404
CONCORD, NC 28025 FAX (704) 786-7454

ACAD FILE: REV-electric easement

JOB NO.: 080130.005

© CESI 2010



VICINITY MAP

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT PROPERTY IS LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE 500 YEAR FLOODPLAIN), AS PER FEMA F.I.R.M. MAPS NO. 3710554900J AND 3710554800J EFFECTIVE DATES FOR BOTH NOVEMBER 5, 2008.

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. CABARRUS COUNTY ON-LINE G.I.S. TAX MAP.
3. MAP TITLED "UTILITY EASEMENT SURVEY PROPERTY OF CABARRUS COUNTY" BY CESI, DATED APRIL 15, 2010, JOB NO. 090703.000
4. MAP TITLED "ROAD RIGHT OF WAY SURVEY PROPERTY OF CABARRUS COUNTY" BY CESI, DATED APRIL 23, 2009, JOB NO. 080130.005
5. MAP TITLED "UTILITY EASEMENT SURVEY" FOR CABARRUS COUNTY BOARD OF EDUCATION BY CESI, DATED 12-27-2010, JOB#080130.005

LEGEND

- CMF (CONC. MON. FOUND)
- EIP (AS DESCRIBED)
- NPS (NO POINT SET)
- BOUNDARY LINE (BY DEED OR PLAT)
- TIE LINE
- RIGHT-OF-WAY LINE
- EASEMENT LINE
- WQ WATER QUALITY EASEMENT

LINE TABLE		
LINE	LENGTH	BEARING
L1	43.23'	N22°24'59"E
L2	31.38'	N50°44'34"W
L3	25.20'	N68°01'19"W
L4	63.24'	N68°37'40"W
L5	236.32'	N68°37'40"W
L6	117.09'	N11°30'56"W
L7	10.00'	N78°29'04"E
L8	74.84'	S11°30'56"E
L9	36.81'	S11°30'56"E
L10	231.07'	S68°37'40"E
L11	10.00'	S22°28'31"W
L12	38.38'	N39°53'19"W
L13	37.18'	N70°33'09"W
L14	9.81'	S66°22'20"W
L15	10.49'	N68°37'40"W
L16	118.15'	N68°37'40"W
L17	43.26'	N21°22'20"E
L18	16.78'	N43°10'59"E
L19	15.00'	S46°49'01"E
L20	13.89'	S43°10'59"W
L21	9.52'	S53°04'17"W
L22	22.28'	S21°22'20"W
L23	345.57'	S68°37'40"E
L24	9.62'	N66°22'20"E
L25	40.16'	S70°33'09"E
L26	10.05'	S13°54'32"W
L27	29.26'	S13°54'32"W
L28	46.15'	S78°46'33"W
L29	54.75'	N68°38'17"W
L30	9.58'	N21°06'23"E
L31	206.87'	N68°53'37"W
L32	43.19'	N21°06'23"E
L33	149.04'	S72°31'39"E
L34	73.78'	S68°39'55"E
L35	47.00'	S20°47'22"W
L36	34.52'	S68°38'17"E
L37	48.87'	N78°46'33"E
L38	16.60'	N14°07'12"E

BASIS OF BEARING DB. 3069, PG 223

PRIVATE FORCEMAIN EASEMENT 0.106 ACRES

CABARRUS COUNTY
PIN: 5549-80-7442
DB. 8757, PG. 312

PRIVATE FORCEMAIN EASEMENT DB.9056 PG.59

PUBLIC ELECTRIC EASEMENT 0.080 ACRES

SCOTT YANCEY AND WIFE SARAH AVETT
50' RIGHT OF WAY EASEMENT
DB 8266, PG 87
BACK DB 739, PG 141
BACK DB 1366, PG 13

PRIVATE WATER QUALITY EASEMENT 0.285 ACRES

MIAMI CHURCH RD.
PUBLIC MAINTENANCE R/W

UTILITY EASEMENT WILL REPLACE EASEMENT IN DB. 8943 PG. 238 HAS NOT BEEN RECORDED AT THIS TIME

PROPOSED UTILITY EASEMENT (no record found) SEE REF. #3

VARIABLE WIDTH PUBLIC UTILITY EASEMENT DB. 8943 PG. 238

EX-MAG NAIL IN CENTER LINE INTERSECTION OF ABILENE RD AND MIAMI CHURCH RD

#3 rebar

PROPOSED R/W OF ABILENE DRIVE NO RECORD FOUND (SEE REF. #4)

ABILENE RD

PRIVATE FORCEMAIN EASEMENT DB.9056 PG.48

PRIVATE UTILITY EASEMENT DB.9056 PG.48

RIGHT-OF-WAY EASEMENT AGREEMENT DB. 8899 PG. 298

DRIVEWAY EASEMENT DB.9056 PG.48

EX-MAG NAIL IN THE CENTER LINE OF ABILENE ROAD

EX. CONC. MON.

FRANKLIN NORRIS BARRINGER AND WIFE KAY A BARRINGER
PIN: 5548-99-4771
DB 1460, PG 159

I, MARION L. SANDLIN, JR., CERTIFY THAT THIS MAP WAS DRAWN FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTION RECORDED IN DEEDS AS SHOWN); THAT THE ERROR OF CLOSURE AS CALCULATED BY LATITUDES AND DEPARTURES WAS 1:10,000+; THE BOUNDARIES NOT SURVEYED ARE SHOWN AS BROKEN LINES PLOTTED FROM INFORMATION FOUND IN DEEDS AS SHOWN; THAT THE ANGULAR ERROR OF CLOSURE WAS 04" PER TURN; AND THAT

☒ THIS SURVEY IS AN EXCEPTION TO THE DEFINITION OF SUBDIVISION.

WITNESS MY HAND AND OFFICIAL SEAL THIS 3RD DAY OF OCTOBER, 2011.

NORTH CAROLINA PROFESSIONAL SEAL L-2941 SURVEYOR MARION L. SANDLIN, JR.

PROFESSIONAL LAND SURVEYOR LICENSE NO. L-2941

EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

NUMBER 11 TWP., CABARRUS CO., NC

ADDRESS: 3485 ABILENE, CONCORD, NC

DEED RECORDED IN DB. 8757, PG. 312

SURVEY FOR: CABARRUS COUNTY BOARD OF EDUCATION

SCALE: 1 IN. = 60' FT. DATE: OCTOBER 3, 2011

60 0 60 120

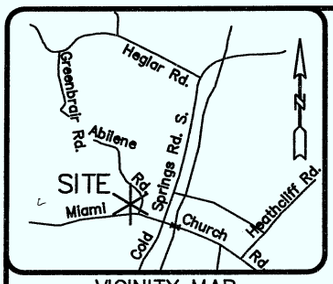
LAND DEVELOPMENT SERVICES

N.C. FIRM LICENSE NO. C-0263
45 SPRING STREET SW CONCORD (704) 786-5404
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: easements

© CESI 2011

JOB NO.: 110722.000

Attachment number 2



VICINITY MAP
NOT TO SCALE

CABARRUS COUNTY
P.I.N. 5549-80-7442
DB. 8757, PG. 312

STATE OF NORTH CAROLINA
COUNTY OF CABARRUS

I, _____, REVIEW OFFICER OF CABARRUS COUNTY, CERTIFY THAT THE MAP OR PLAT TO WHICH THIS CERTIFICATION IS AFFIXED MEETS ALL STATUTORY REQUIREMENTS FOR RECORDING.

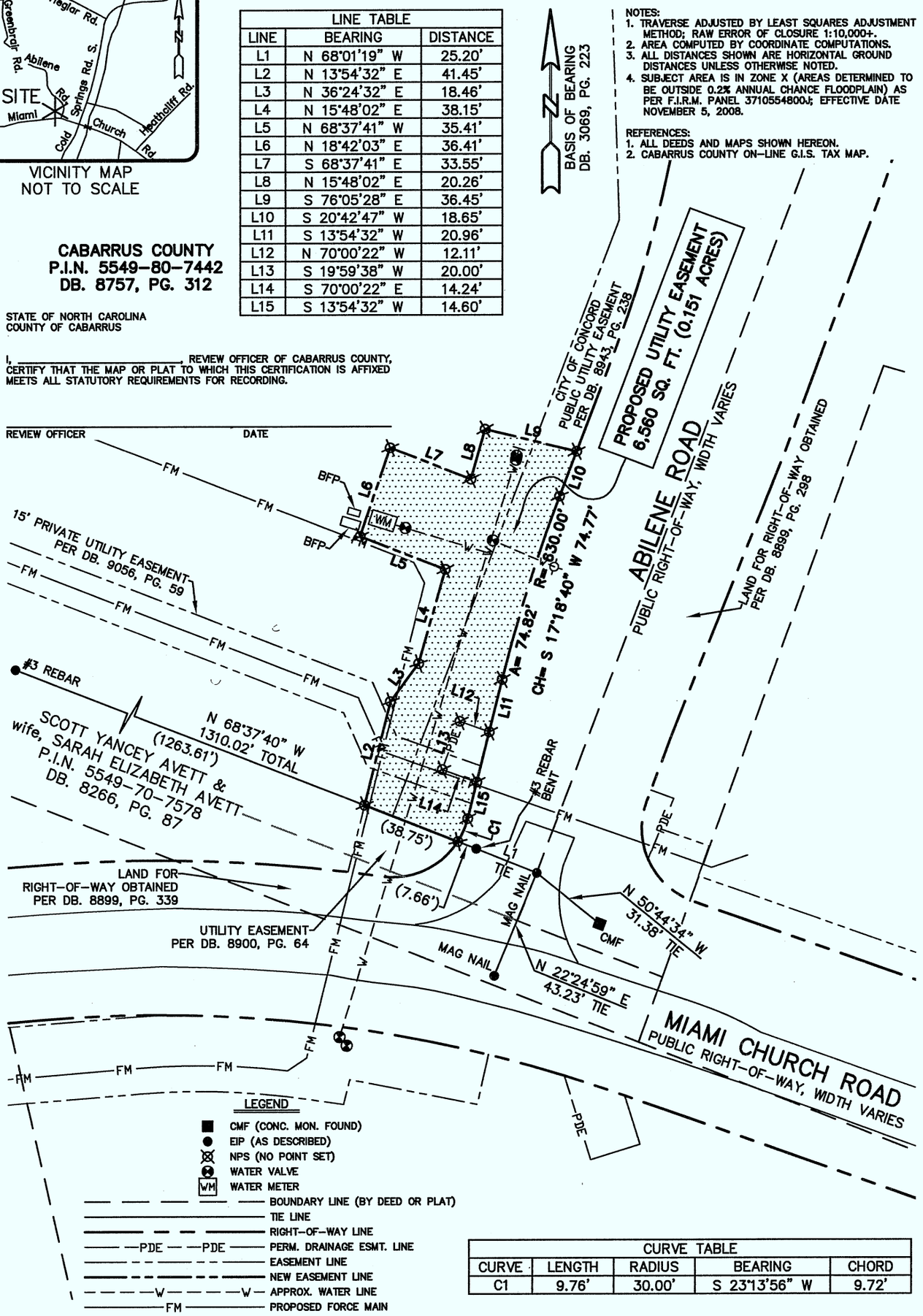
REVIEW OFFICER DATE

LINE TABLE		
LINE	BEARING	DISTANCE
L1	N 68°01'19" W	25.20'
L2	N 13°54'32" E	41.45'
L3	N 36°24'32" E	18.46'
L4	N 15°48'02" E	38.15'
L5	N 68°37'41" W	35.41'
L6	N 18°42'03" E	36.41'
L7	S 68°37'41" E	33.55'
L8	N 15°48'02" E	20.26'
L9	S 76°05'28" E	36.45'
L10	S 20°42'47" W	18.65'
L11	S 13°54'32" W	20.96'
L12	N 70°00'22" W	12.11'
L13	S 19°59'38" W	20.00'
L14	S 70°00'22" E	14.24'
L15	S 13°54'32" W	14.60'

NOTES:
1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT AREA IS IN ZONE X (AREAS DETERMINED TO BE OUTSIDE 0.2% ANNUAL CHANCE FLOODPLAIN) AS PER F.I.R.M. PANEL 3710554800J; EFFECTIVE DATE NOVEMBER 5, 2008.

REFERENCES:
1. ALL DEEDS AND MAPS SHOWN HEREON.
2. CABARRUS COUNTY ON-LINE G.I.S. TAX MAP.

BASIS OF BEARING DB. 3069, PG. 223



LEGEND
- CMF (CONC. MON. FOUND)
- EIP (AS DESCRIBED)
- NPS (NO POINT SET)
- WATER VALVE
- WM WATER METER
- BOUNDARY LINE (BY DEED OR PLAT)
- TIE LINE
- RIGHT-OF-WAY LINE
- PDE PERM. DRAINAGE ESMT. LINE
- EASEMENT LINE
- NEW EASEMENT LINE
- W APPROX. WATER LINE
- FM PROPOSED FORCE MAIN

CURVE TABLE				
CURVE	LENGTH	RADIUS	BEARING	CHORD
C1	9.76'	30.00'	S 23°13'56" W	9.72'

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR., CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; THAT THIS PLAT WAS PREPARED IN ACCORDANCE WITH G. S. 47-30(m) AS AMENDED; AND THAT:

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 21st DAY OF APRIL, 2010 A.D.

SEAL L-2941 MARION L. SANDLIN, JR. PROFESSIONAL LAND SURVEYOR

PROFESSIONAL LAND SURVEYOR LICENSE NO. L-2941

UTILITY EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

NUMBER 11 TWP., CABARRUS CO., NC

ADDRESS: 3845 ABILENE ROAD, CONCORD, NC

DEED RECORDED IN DB. 8757, PG. 312

FOR: CABARRUS COUNTY BOARD OF EDUCATION

SCALE: 1 IN. = 50 FT. DATE: APRIL 15, 20 10

0 50 100 150

CESI
LAND DEVELOPMENT SERVICES
N.C. FIRM LICENSE NO. C-0263
45 SPRING STREET SW CONCORD (704) 786-5404
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: 090703_ESMT.DWG

© CESI 2010
CESI JOB NO.: 090703.000

Attachment number 3

Return to Concord City Attorney, PO Box 308, Concord, NC 28026

STATE OF NORTH CAROLINA)
COUNTY OF CABARRUS)

Parcel Pin #'s 5549-80-7442
Permanent Public Utility Easements

The undersigned, Cabarrus County, a body politic and political subdivision of the State of North Carolina, Grantor, in consideration of payment to the Grantors the sum of One Dollar and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, do hereby grant, bargain, sell and release unto the City of Concord, a North Carolina Municipal Corporation ("Grantee"), its successors, assigns and licensees, the right, privilege and easements to enter and re-enter at any time and to install, dig, build, erect, maintain, repair, rebuild, reconstruct, operate, and patrol one or more electric power distribution and/or transmission lines, over ground or underground, including the right to erect poles and other distribution and/or transmission line structures, wires, cables, pipes, and any necessary appurtenances for the proper conduct of electricity, electronic information, data, or communications; within the easements, the right to clear the easements and keep them clear of brushes, trees, buildings, and fire hazards; and the right to remove trees, if any, located beyond the limits of the easements, but which interfere with the easements; the above described rights being incident to performance by the Grantee of its functions as a municipality or as the operator of any public easement, or the performance by any licensee of the Grantee of any public functions, the premises being located in No. 11 Township, Cabarrus County, North Carolina, described in the metes and bounds descriptions below:

A Variable Width Permanent Public Utility Easement:

Lying and being in No. 11 Township, Cabarrus County, and lying to the north of Miami Church Road, and to the west of Abilene Rd. and being an easement through the property of Cabarrus County, a body politic (DB. 8757 Pg. 312) and being more particularly described as follows:

Beginning at a point in the line of Scott Yancey and wife Sarah Avett (DB. 8266, Pg. 87), said point being the following four courses and distances from an existing concrete monument:

1) N 50°44'34" W 31.38 feet to a point (L41); 2) N 68°01'19" W 25.20 feet (L42); 3) N 68°37'40" W 13.38 feet to a point (L44); and 4) N 68°37'40" W 69.85 feet (L38); thence from said POINT OF BEGINNING, through the property of Cabarrus County, a body politic (DB. 8757 Pg. 312) the following 43 courses and distances:

1) N 61°38'29" W 44.49 feet to a point (L1); 2) N 28°21'31" E 30.00 feet to a point (L2); 3) S 61°38'29" E 59.01 feet to a point (L3); 4) S 70°04'06" E 20.71 feet to a point (L4); 5) N 19°13'21" E 98.93 feet to a point (L5); 6) N 04°33'50" E 52.94 feet to a point (L6); 7) with the arc of a

circular curve to the left having a radius of 917.21 feet, an arc length of 224.69 feet and a chord bearing and distance of N 09°17'31" E 224.13 feet to a point (C1); 8) N 05°19'59" W 18.86 feet to a point (L7); 9) S 82°40'53" W 14.13 feet to a point (L8); 10) with the arc of a circular curve to the right having a radius of 125.30 feet, an arc length of 69.69 feet and a chord bearing and distance of N 81°46'22" W 68.79 feet to a point (C2); 11) with the arc of a circular curve to the right having a radius of 30.00 feet, an arc length of 43.01 feet, and a chord bearing and distance of N 24°46'17" W 39.42 feet to a point (C3); 12) N 16°17'47" E 33.32 feet to a point (L9); 13) N 49°12'59" E 17.95 feet to a point (L10); 14) N 35°26'05" E 1.98 feet to a point (L11); 15) N 38°17'01" W 64.21 feet to a point (L12); 16) N 34°57'07" W 177.60 feet to a point (L13); 17) N 54°55'02" W 116.61 feet to a point (L14); 18) N 44°43'20" W 80.32 feet to a point (L15); 19) S 46°37'03" W 85.00 feet to a point (L16); 20) S 53°23'28" W 91.38 feet to a point (L17); 21) N 36°36'32" W 30.00 feet to a point (L18); 22) N 53°23'28" E 89.61 feet to a point (L19); 23) N 46°37'03" E 83.03 feet to a point (L20); 24) N 35°23'52" W 105.17 feet to a point (L21); 25) N 61°20'52" W 34.99 feet to a point (L22); 26) N 28°39'08" E 30.00 feet to a point (L23); 27) S 61°20'52" E 41.91 feet to a point (L24); 28) S 35°23'52" E 112.76 feet to a point (L25); 29) S 44°43'20" E 102.11 feet to a point (L26); 30) S 54°55'02" E 119.21 feet to a point (L27); 31) S 34°57'07" E 182.01 feet to a point (L28); 32) S 38°17'01" E 85.83 feet to a point (L29); 33) S 35°26'05" W 28.10 feet to a point (L30); 34) S 49°12'59" W 12.71 feet to a point (L31); 35) S 16°17'47" W 24.46 feet to a point (L32); 36) with the arc of a circular curve to the left having a radius of 95.30 feet, an arc length of 53.10 feet, and a chord bearing and distance of S 81°48'04" E 52.41 feet to a point (C4); 37) N 82°40'53" E 15.85 feet to a point (L33); 38) S 89°50'49" E 6.13 feet to a point (L34); 39) with the arc of a circular curve to the right having a radius of 24.42 feet, an arc length of 31.71 feet, and a chord bearing and distance of S 57°31'31" E 29.53 feet to a point (C5); 40) S 05°19'59" E 32.19 feet to a point (L35); 41) with the arc of a circular curve to the right having a radius of 947.21 feet, an arc length of 230.94 feet, and a chord bearing and distance of S 09°08'13" W 230.37 feet to a point (C6); 42) S 04°33'50" W 53.74 feet to a point (L36); 43) S 19°13'21" W 132.47 feet to a point (L37); thence with the line of Scott Yancey and wife Sarah Avett (DB. 8268, pg. 87) N 68°37'40" W 69.85 feet (L38) to the POINT OF BEGINNING, containing 1.029 acres more or less and as shown on the survey map by CESI Land Development Services dated July 21, 2010 and revised December 27, 2010 and are hereby attached as "Exhibit A" for further reference.

A Variable Width Permanent Public Utility Easement:

Lying and being in No. 11 Township, Cabarrus County, and lying to the north of Miami Church Road, and to the west of Abilene Rd. and being an easement through the property of Cabarrus County (DB. 8757 pg. 312) and being more particularly described as follows:

To get to the TRUE POINT OF BEGINNING, begin at an existing Mag nail in the centerline intersection of Abilene road and Miami church road thence proceed N 22°24'59" E 43.24 feet (L1) to an existing Mag nail in the centerline of Abilene road (said Mag nail being N 50°44'34" W 31.38 feet (L2) from an existing concrete monument) thence N 68º01'19" W 25.20 feet (L3) to an existing #3 rebar; thence N 68º37'40" W 63.24 feet (L4) to a point; THE TRUE POINT OF BEGINNING thence from said POINT OF BEGINNING the following SEVEN (7) courses and distances:

1. N 68º37'40" W 236.32 feet (L5) to a point;
2. N 11º30'56" W 117.09 feet (L6) to a point;
3. N 78º29'04" E 10.00 feet (L7) to a point;
4. S 11º30'56" E 74.84 feet (L8) to a point;
5. S 11º30'56" E 36.81 feet (L9) to a point;
6. S 68º37'40" E 231.07 feet (L10) to a point;

7. S 22º28'31" W 10.00 feet (L11) to the POINT AND PLACE OF BEGINNING containing 0.080 acres and as shown on the survey map by CESI Land Development Services dated October 3, 2011 is hereby attached as “Exhibit B” for further reference.

The Grantor does hereby grant, bargain, sell and release unto the City of Concord, a North Carolina Municipal Corporation ("Grantee"), its successors, assigns and licensees the right, privilege and authority permanent easement to enter and re-enter at any time and to install, dig, build, erect, maintain, repair, rebuild, operate, and patrol one or more potable water public utilities, over ground or underground, including but not limited to, the right to install water pipes and related appurtenances; the right to clear the easement and keep it clear of brushes, trees, buildings and obstructions; and the right to remove trees, if any, located beyond the limits of the easement, but which interfere with the easement as the grantee may from time to time require, being incident to performance by the Grantee of its functions as a municipality or as the operator of any public easement, or the performance by any licensee of the Grantee of any public functions, the premises being located in No. 11 Township, Cabarrus County, North Carolina, described in the metes and bounds description below:

Permanent Public Utility Easement:

Lying and Being in the Number 11 Township, Cabarrus County, North Carolina, west side of Abilene Road, being a portion of the property conveyed to Cabarrus County (DB. 8757, PG. 312, Cabarrus County Register of Deeds) and being more particularly described as follows:

To get to the true Point Of Beginning, begin at an existing Mag nail located at or near the centerline intersection of Miami Church Road and Abilene Road and run with or near the center of Abilene Road N 22°24’59” E 43.23 feet to an existing Mag nail, then run N 68°01’19” W 25.20 feet (L1) to an existing bent #3 rebar and then run N 68°37’40” W 7.66 feet to a computed point being on the western public right-of-way line for Abilene Road and being the TRUE POINT OF BEGINNING:

Thence from the TRUE POINT OF BEGINNING with the northern property line of Scott Yancey Avett & wife, Sarah Elizabeth Avett (DB. 8266, PG. 87, Cabarrus County Registry) N 68°37’40” W 38.75 feet to a computed point, said point being located S 68°37’40” E 1263.61 feet of an existing #3 rebar;

Thence with new lines for the public utility easement across the lands of Cabarrus County (DB. 8757, PG. 312; Cabarrus County Registry) eight (8) courses and distances as follows:

1. N 13°54’32” E 41.45 feet (L2) to a computed point;
2. N 36°24’32” E 18.46 feet (L3) to a computed point;
3. N 15°48’02” E 38.15 feet (L4) to a computed point;
4. N 68°37’41” W 35.41 feet (L5) to a computed point;
5. N 18°42’03” E 36.41 feet (L6) to a computed point;
6. S 68°37’41” E 33.55 feet (L7) to a computed point;
7. N 15°48’02” E 20.26 feet (L8) to a computed point; and
8. S 76°05’28” E 36.45 feet (L9) to a computed point on the western public right-of-way line for Abilene Road;

Thence with the western public right-of-way lines for said Abilene Road three (3) courses and distances as follows:

1. S 20°42’47” W 18.65 feet (L10) to a computed point;

2. a circular curve to the left having an arc length of 74.82 feet, a radius of 630.00 feet and a chord of S 17°18'40" W 74.77 feet to a computed point; and
3. S 13°54'32" W 20.96 feet (L11) to a computed point on the northern line of a permanent drainage easement for Abilene Road;

Thence with the lines of the said permanent drainage easement for Abilene Road three (3) courses and distances as follows:

1. N 70°00'22" W 12.11 feet (L12) to a computed point;
2. S 19°59'38" W 20.00 feet (L13) to a computed point; and
3. S 70°00'22" E 14.24 feet (L14) to a computed point on the western public right-of-way line for Abilene Road;

Thence with the western public right-of-way liens for said Abilene Road two (2) courses and distances as follows:

1. S 13°54'32" W 14.60 feet (L15) to a computed point; and
2. A circular curve to the right having an arc length of 9.76 feet, a radius of 30.00 feet and a chord of S 23°13'56" W 9.72 feet (C1) to a point, the TRUE POINT OF BEGINNING, containing 6,560 SQ. FT. (0.151 ACRES) and as shown on the survey map by CESI Land Development Services dated April 15, 2010 and is hereby attached as "Exhibit C" for further reference.

The property described herein is subject to all rights-of-way, easements and restrictions of record.

The Grantor, by the execution of this instrument, acknowledge that the plans for the above referenced project as they affect its remaining property have been fully explained to them or its authorized representative, and does hereby release the Grantee, its successors, and assigns from any and all claims for damages resulting from the construction of said project or from the past, present or future use of said premises herein conveyed for any purpose for which the said Grantee is authorized by law to subject the same.

Together with any and all rights normally incident thereto, and particularly the right of ingress and egress thereto from time to time as necessary for construction, reconstruction, enlargement and/or maintenance.

To have and to hold the same unto the City of Concord, its successors and assigns forever.

This agreement shall not be interpreted to impose any duty on the City of Concord, its successors and assigns to install any utilities by any particular date or within any particular time frame.

The Grantor shall have the right to use the above-described property for purposes not inconsistent with Grantee's full enjoyment of the rights hereby granted, provided that the Grantor shall not erect or construct any building or other structure thereon; maintain or permit any underground or over ground system of piping, poles or wiring within such property; make any use of the facilities installed, buried, erected, or constructed thereon; or drill or operate any well or septic system within such property, without the express written permission of the Grantee.

IN WITNESS WHEREOF these presents have been duly executed under seal by the Grantor on this the _____ day of _____, 2011.

CABARRUS COUNTY, a body politic and political subdivision of the State of North Carolina

(SEAL)

_____
Elizabeth F. Poole, Chairman of the Board of Cabarrus County Commissioners

_____
Kay Honeycutt, Clerk to the Board of Commissioners

CABARRUS COUNTY
NORTH CAROLINA

I, _____, a Notary Public of the aforesaid County and State, do hereby certify that Kay Honeycutt personally appeared before me this day and acknowledged that she is the Clerk to the Board of Commissioners of Cabarrus County and that by authority duly given and as the act of Cabarrus County, the foregoing instrument was signed in its name by its Chairman of the Board of Cabarrus County Commissioners, sealed with its corporate seal and attested by her as its Clerk.

WITNESS my hand and notarial seal, this the _____ day of _____, 2011.

_____
Notary Public

My commission expires:_____

L:\REAL ESTATE\CABARRUS COUNTY SCHOOLS\AT Allen School - Elementary\11 10 11 Easement document-New Easement.DOC

Prepared by and Return to Concord City Attorney ROD Box PIN: 5527-71-3127

NORTH CAROLINA
CABARRUS COUNTY

STORMWATER BEST MANAGEMENT PRACTICE (BMP) STRUCTURE, ACCESS EASEMENT AND MAINTENANCE AGREEMENT

THIS STORMWATER BEST MANAGEMENT PRACTICE (BMP) STRUCTURE, ACCESS EASEMENT AND MAINTENANCE AGREEMENT ("Agreement"), made this ____ day of _____ , 2010, by Cabarrus County, a body politic and political subdivision of the State of North Carolina whose principal address is 65 Church St. SE, Concord, NC 28025 (hereinafter "Grantor"), with, to, and for the benefit of the City of Concord, a municipal corporation of the State of North Carolina, whose address is P.O. Box 308, Concord North Carolina 28026-0308, (hereinafter "Grantee" or "City").

W I T N E S S E T H:

WHEREAS, THE CITY COUNCIL ACCEPTED THIS STORMWATER BEST MANAGEMENT PRACTICE (BMP) STRUCTURE, ACCESS EASEMENT AND MAINTENANCE AGREEMENT ON _____.

WHEREAS, Grantor is the owner in fee simple of certain real property, (hereafter referred to as "Property"), situated in the City of Concord, County of Cabarrus, North Carolina and more particularly described as follows: 1510 Holden Avenue, Concord, NC, Cabarrus County Property Identification Number (PIN): 5527-71-3127. It being a portion of the land conveyed to the Grantor by deed recorded in Book and Page 8522/77 in the Office of the Register of Deeds for Cabarrus County (hereinafter referred to as "Property"); and

WHEREAS, the property is located within the planning jurisdiction of the City of Concord, and is subject to certain requirements set forth in the City of Concord Code of Ordinances Chapter 60, the Concord Development Ordinance, (hereafter "CCDO"), and the Concord Technical Standards Manual (hereafter "Concord Manual"); and

WHEREAS, conditions for development of the Property include (i) the construction, operation and maintenance of an engineered stormwater control structure, including a Wet Pond, as provided in the CCDO and the Concord Manual (the "Stormwater Control BMP Structure"), (ii) the dedication to the City of a non-exclusive access easement, as described in this Agreement, for inspection and maintenance of the Stormwater Control BMP Structure; and (iii) the assumption by Grantor of certain specified maintenance and repair responsibilities; and

WHEREAS, this Agreement and the easements created herein are established in accordance with the requirements of N.C.G.S. Sec 143-211 *et. seq*., Article 4 of the CCDO and Article I of the Concord Manual

NOW, THEREFORE, for a valuable consideration, including the benefits Grantor may derive therefrom, the receipt and sufficiency of which are hereby acknowledged, Grantor hereby dedicates, bargains, grants and conveys unto the Grantee, and its successors and assigns, a perpetual, and irrevocable right and non-exclusive leasehold easement in gross (of the nature and character and to the extent hereinafter set forth) in, on, over, under, through and across that portion of the Property labeled "Perpetual Stormwater Best Management Practice Drainage and Maintenance Easement (1.212 Acres)" as shown on the survey map entitled "Utility and Access Easement – Map 4 of 4", attached as **Exhibit A** (the "Easement Area") for the purpose of inspection and maintenance of the Stormwater Control BMP Structures (hereafter the "Easement"). Within the Easement Area, Grantor shall conduct best management practices as more fully set forth herein and in the CCDO and Concord Manual. Also within the Easement Area, Grantor shall construct, maintain, repair and reconstruct the Stormwater Control BMP Structure, which include (i) the Stormwater Control BMP Structure and any other stormwater quantity and/or quality control devices and/or structures, otherwise known as "BMPs," described on the plan approved by the City of Concord and filed at the A.M. Brown Operations Center, 850 Warren Coleman Blvd., Concord, NC 28025; and (ii) the aforesaid Access Easement labeled "Variable Width Stormwater Best Management Practice Access Easement (0.743 Acres)" as shown on the two (2) survey maps entitled "Utility and Access Easement – Map 3 of 4 and Map 4 of 4" for permitting access to the aforesaid Stormwater Control BMP Structure for the purpose of permitting City access, inspection and, in accordance with the terms of paragraph 4 of this Agreement, maintenance and repair of the Stormwater Control BMP Structure, all as more fully set forth herein and in the CCDO and Concord Manual. Except as set forth herein, nothing herein contained shall be deemed to be a gift or dedication of any portion of the Grantor's Property to the general public or for any public use or purpose whatsoever, and further except as herein specifically provided for the benefit of the City, no rights, privileges or immunities of Grantor shall inure to the benefit of any third-party, nor shall any third-party be deemed to be a beneficiary of any of the provisions contained herein.

The additional terms, conditions, and restrictions of this Agreement are:

1. The requirements pertaining to the Stormwater BMP Easement is more fully set forth in the current adopted and published editions of the four following documents: (1) Article 4 of the CCDO, (2) Article I, Section 1 of the Concord Manual, (3) the attached Inspection and Maintenance Plan and (4) as provided in the N.C. Dept. of Environment and Natural Resources (DENR) Stormwater Best Management Practices (BMP) Manual, which are all incorporated herein by reference as if set forth in their entireties below. Grantor further agrees Grantor shall perform the following, all at its sole cost and expense:

a. All components of the Stormwater Control BMP Structure and related Stormwater BMP Easement are to be kept in good working order.

b. The Stormwater BMP Easement and the components listed in sub-section a. immediately above shall be maintained by the Grantor as described in the Inspection and Maintenance Plan attached hereto and marked **"Exhibit B"** and incorporated herein by reference.

2. Upon completion of the construction of the Stormwater Control BMP Structure, the Grantor's N.C. registered professional engineer shall certify in writing to the Concord Director of Water Services that the Stormwater BMP Structure and all components are constructed and initially functioning as designed. Annual inspection reports (each an "Annual Report") are required each year and shall be made by the Grantor on the written schedule provided to the Grantor in advance by the City. The Annual Report shall describe the condition and functionality of the Stormwater Control BMP Structure, and shall describe any maintenance performed thereon during the preceding year. The Annual Report shall be submitted with the signature and seal of the Grantor's N.C. registered professional engineer conducting the inspection. If necessary, the City will provide a letter describing the maintenance necessary to keep the Stormwater Control BMP Structure and all components and structures functioning as designed and with reasonable timeframes in which to complete the maintenance. If the annual report recommends maintenance actions, the repairs shall be made within a reasonable time as defined by the City.

Grantor and Grantee understand, acknowledge and agree that the Inspection and Maintenance Plan describes the specific actions needed to maintain the Stormwater Control BMP Structure.

3. Grantor represents and warrants that Grantor is financially responsible for construction, maintenance, repair and replacement of the Stormwater Control BMP Structure, appurtenances and vegetation, including impoundment(s), if any. Grantor agrees to perform or cause to be performed the maintenance as outlined in the Inspection and Maintenance Plan and as provided in the NCDENR Stormwater BMP Manual. Grantor and any subsequent transferee of Grantor or succeeding owner of the Property shall give the City written notice of the transfer of a fee or possessory interest in the Property listing the transferee's name, address of the Property, transferee's mailing address and other contact information. Grantor and any subsequent transferee of Grantor or succeeding owner of the Property shall not be responsible for errors or omissions in the information about the transferee provided to the City caused by acts or omissions of the transferee. The transferee shall give the City written notice of the acceptance and any future transfer of an interest in the Property listing the transferee's name, address of the Property; transferee's mailing address and other contact information. Upon the conveyance of the Property by Grantor to any transferee acquiring the Property by means of a conveyance document containing the language set forth in paragraph 9 below, Grantor is released from any further covenants or other obligations set forth in this Agreement.

4. If Grantor fails to comply with these requirements, or any other obligations imposed herein, in the CDO, the Concord Manual or approved Inspection and Maintenance Plan, the City of Concord may perform such work as Grantor is responsible for and recover the costs thereof from Grantor.

5. This Agreement gives the Grantee the following affirmative rights:

Grantee, its officers, employees, and agents may enter the Stormwater BMP Easement whenever reasonably necessary for the purpose of inspecting same to determine compliance herewith, to maintain same and make repairs or replacements to the engineered stormwater control structure and appurtenances and conditions as may be necessary or convenient thereto in the event Grantor defaults in its obligations and to recover from Grantor the cost thereof, and in addition to other rights and remedies available to it, to enforce by proceedings at law or in equity the rights, covenants, duties, and other obligations herein imposed in this Agreement.

6. Grantor shall neither obstruct nor hinder the passage of vehicular traffic and pedestrians within the paved portion of the access easement granted herein by Grantor to Grantee.

7. Grantor shall in all other respects remain the fee owner of Property and area subject to the Stormwater BMP Easement, and may make all lawful uses of Property not inconsistent with this Agreement and the Stormwater BMP Easement.

8. Grantee neither waives nor forfeits the right to act to ensure compliance with the terms, conditions and purposes of these Easements and Agreement by a prior failure to act.

9. Grantor agrees:

a. That a reference to the deed book and page number of this document in a form substantially similar to the following statement in at least a 12 point bold face font on the first page of the document: **"Notice: This property is subject to a stormwater best management practice structure (BMP), access easement and maintenance agreement enforced by the City of Concord and State of North Carolina recorded in the Cabarrus County Registry at DB_____PG____."** shall be inserted by Grantor in any subsequent deed or other legal instrument by which the Grantor may be divested of either the fee simple title to or possessory interests in the subject Property. The designation Grantor and Grantee shall include the parties, their heirs, successors and assigns; and

b. That the following statement shall be inserted in any deed or other document of conveyance:

"Title to the property hereinabove described is subject to the following exceptions:

That certain Stormwater Best Management Practice (BMP) Structure, Access Easement and Maintenance Agreement dated _____, 2011 with and for the benefit of the City of Concord, recorded in Book _____, Page _____ in the Cabarrus County Registry, North Carolina, creating obligations of payment and performance on the part of the Grantor(s) which the grantee hereby assumes and agrees to perform and pay as part of the consideration of this conveyance (and except further that this conveyance is made subject to any and all enforceable restrictions and easements of record (if applicable))."

In the event that such conveyance is other than by deed, the above terms of "grantor/grantee" may be substituted by equivalent terms such as "landlord/tenant."

TO HAVE AND TO HOLD the aforesaid rights, privileges, and easements herein granted to the Grantee, its successors and assigns forever and Grantor does covenant that Grantor is seized of said premises in fee and has the right to convey the same, that except as set forth below the same are free from encumbrances and that Grantor will warrant and defend the said title to the same against claims of all persons whosoever.

Title to the Property hereinabove described is subject to all enforceable deeds of trust, liens, easements, covenants and restrictions of record.

The covenants agreed hereto and the conditions imposed herein shall be binding upon Grantor and its agents, personal representatives, heirs and assigns and all other successors in

interest to Grantor and shall continue as a servitude running in perpetuity with the above-described land.

THE CONCORD CITY COUNCIL APPROVED THIS AGREEMENT AND EASEMENT AND ACCEPTED THE EASEMENT AT THEIR MEETING OF _____ _____, AS ATTESTED TO BELOW BY THE CITY CLERK. CONCORD CITY COUNCIL APPROVAL OF THIS AGREEMENT AND EASEMENT IS A CONDITION PRECEDENT TO ACCEPTANCE BY THE CITY.

IN WITNESS WHEREOF, the parties have caused this instrument to be duly executed day and year first above written.

GRANTOR:

Cabarrus County, a body politic and political subdivision of the State of North Carolina

By:_____
Elizabeth F. Poole, Chairman of the
Board of County Commissioners

ATTEST:

_____
Kay Honeycutt, Clerk to the Board

[SEAL]

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

_____
, Finance Director

GRANTEE:

City of Concord, a municipal corporation

ATTEST:

By:_____
W. Brian Hiatt, City Manager

_____
Kim J. Deason , City Clerk

[SEAL]

APPROVED AS TO FORM

_____
Albert M. Benshoff, City Attorney

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

_____
Pam Hinson, Finance Director

CABARRUS COUNTY
STATE OF NORTH CAROLINA

I, _____, a Notary Public of the aforesaid County and State, do hereby certify that Kay Honeycutt personally appeared before me this day and acknowledged that she is the Clerk to the Board of Commissioners for Cabarrus County and that by authority duly given and as the act of the body politic and political subdivision of the State of North Carolina, the foregoing instrument was signed in its name by its Chairman, sealed with its corporate seal and attested by her as its Clerk to the Board.

WITNESS my hand and notarial seal, this the _____ day of _____, 2011.

_____
Notary Public
My commission expires:_____

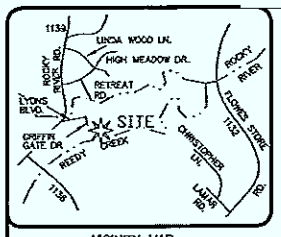
STATE OF NORTH CAROLINA
COUNTY OF CABARRUS

I, _____, a Notary Public of the aforesaid County and State, do hereby certify that Kim J. Deason personally appeared before me this day and acknowledged that she is the City Clerk of the City of Concord and that by authority duly given and as the act of the municipal corporation, the foregoing STORMWATER BEST MANAGEMENT PRACTICE (BMP) STRUCTURE, ACCESS EASEMENT AND MAINTENANCE AGREEMENT was approved by the Concord City Council at its meeting held on _____ and was signed in its name by its City Manager, sealed with its corporate seal and attested by her as its City Clerk.

WITNESS my hand and notarial seal, this the _____ day of _____, 2011.

_____
Notary Public
My commission expires:_____

EXHIBIT A, Page 1 of 3



VICINITY MAP

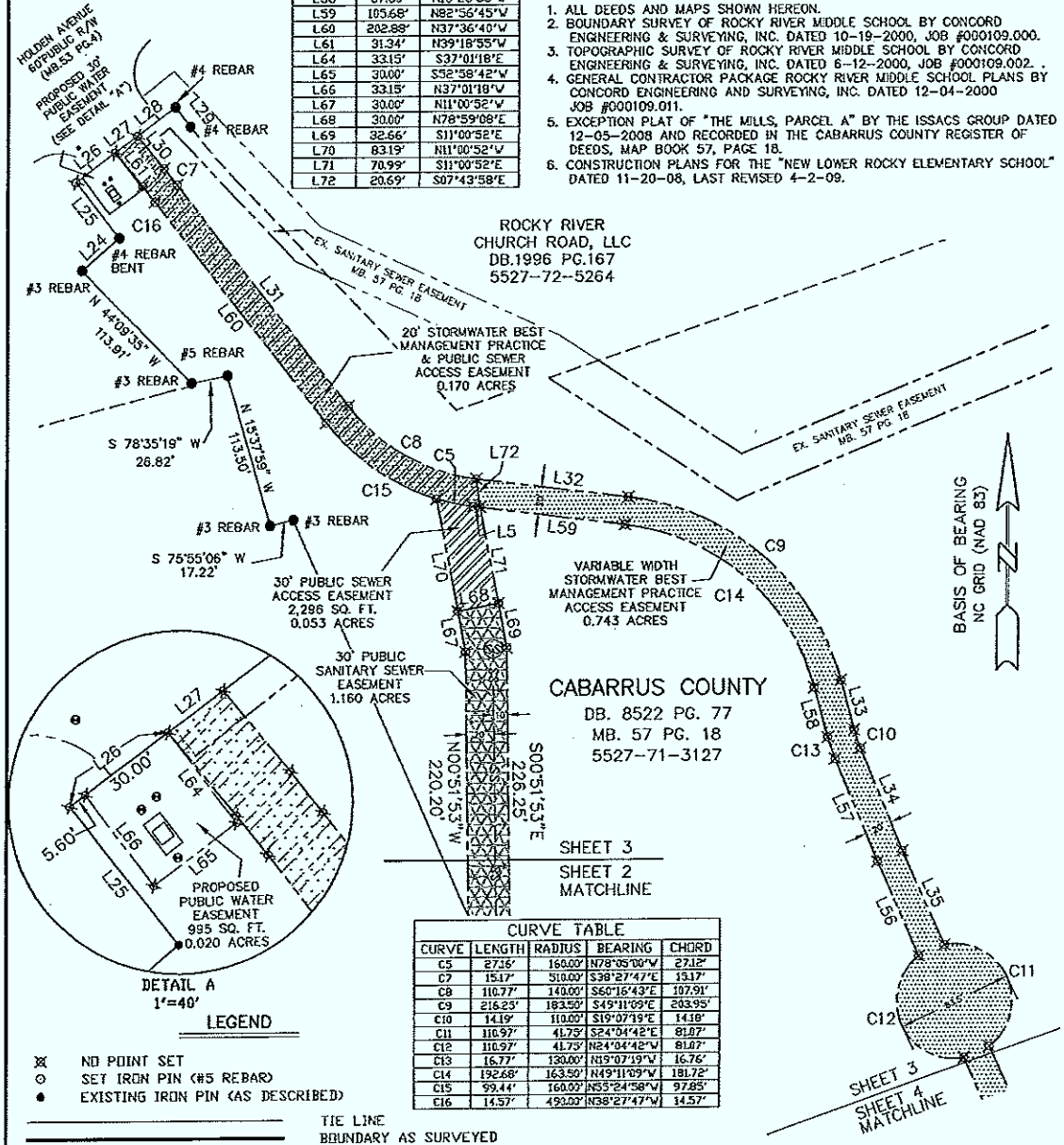
LINE TABLE		
LINE	LENGTH	BEARING
L5	5.28'	S82°56'45"E
L24	35.83'	N49°00'12"E
L25	51.27'	N38°09'22"W
L26	35.60'	N52°58'52"E
L27	20.02'	N52°58'52"E
L28	34.38'	S52°58'52"W
L29	17.68'	N37°06'28"W
L30	30.54'	S39°18'55"E
L31	202.88'	S37°36'40"E
L32	110.96'	S82°56'45"E
L33	37.60'	S15°25'33"E
L34	80.97'	S22°49'05"E
L35	75.25'	S24°04'42"E
L56	75.47'	N24°04'42"W
L57	81.19'	N22°49'05"W
L58	37.60'	N15°25'33"W
L59	105.68'	N82°56'45"W
L60	202.88'	N37°36'40"W
L61	31.34'	N39°18'55"W
L64	33.15'	S37°01'18"E
L65	30.00'	S52°58'42"W
L66	33.15'	N37°01'18"W
L67	30.00'	N11°00'52"W
L68	30.00'	N78°59'08"E
L69	32.66'	S11°00'52"E
L70	83.19'	N11°00'52"W
L71	70.99'	S11°00'52"E
L72	20.69'	S07°43'58"E

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT PROPERTY IS LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN.)ZONE X (AREAS OF 0.2% ANNUAL CHANCE FLOOD; AREAS OF 1% ANNUAL CHANCE FLOOD WITH AVERAGE DEPTHS OF LESS THAN 1 FOOT OR WITH DRAINAGE AREAS LESS THAN 1 SQUARE MILE; AND AREAS PROTECTED BY LEVEES FROM 1% ANNUAL CHANCE FLOOD. ZONE AE (SPECIAL FLOOD HAZARD AREAS SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD EVENT 100 YEAR FLOOD – BASE FLOOD ELEVATIONS DETERMINED) AS PER F.E.M.A. F.I.R.M. COMMUNITY PANEL No. 3710552700J; EFFECTIVE DATE NOVEMBER 5, 2008.

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. BOUNDARY SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 10-19-2000, JOB #000109.000.
3. TOPOGRAPHIC SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 6-12-2000, JOB #000109.002.
4. GENERAL CONTRACTOR PACKAGE ROCKY RIVER MIDDLE SCHOOL PLANS BY CONCORD ENGINEERING AND SURVEYING, INC. DATED 12-04-2000 JOB #000109.011.
5. EXCEPTION PLAT OF "THE MILLS, PARCEL A" BY THE ISSACS GROUP DATED 12-05-2008 AND RECORDED IN THE CABARRUS COUNTY REGISTER OF DEEDS, MAP BOOK 57, PAGE 18.
6. CONSTRUCTION PLANS FOR THE "NEW LOWER ROCKY ELEMENTARY SCHOOL" DATED 11-20-08, LAST REVISED 4-2-09.



DETAIL A
1"=40'

CURVE TABLE				
CURVE	LENGTH	RADIUS	BEARING	CHORD
C5	27.16'	160.00'	N78°05'00"W	27.12'
C7	15.17'	510.00'	S38°27'47"E	15.17'
C8	110.77'	140.00'	S60°16'43"E	107.91'
C9	216.25'	183.50'	S49°11'09"E	203.95'
C10	14.19'	110.00'	S19°07'19"E	14.18'
C11	110.97'	41.75'	S24°04'42"E	81.07'
C12	110.97'	41.75'	N24°04'42"W	81.07'
C13	16.77'	130.00'	N19°07'19"W	16.76'
C14	192.68'	163.50'	N49°11'09"W	181.72'
C15	99.44'	160.00'	N55°24'58"W	97.85'
C16	14.57'	493.00'	N38°27'47"W	14.57'

LEGEND

- NO POINT SET
- SET IRON PIN (#5 REBAR)
- EXISTING IRON PIN (AS DESCRIBED)
- TIE LINE
- BOUNDARY AS SURVEYED
- BOUNDARY BY DEED OR PLAT
- EASEMENT

MAP 3 OF 4

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; AND THAT

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 30TH DAY OF AUGUST, 2011 A.D.

NORTH CAROLINA PROFESSIONAL SEAL L-2941 LAND SURVEYOR MARION L. SANDLIN JR.

PROFESSIONAL LAND SURVEYOR, MARION L. SANDLIN, LICENSE NO. L-2941

N.C. FIRM LICENSE NO. C-0263

UTILITY AND ACCESS EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

CITY OF CONCORD, NO.1 TWP., CABARRUS CO., NC

ADDRESS: HOLDEN AVE, CONCORD, NC

MAP RECORDED IN MB. 57, PG. 18; DEED RECORDED IN DB. 8522, PG. 77

SURVEY FOR: CABARRUS COUNTY

SCALE: 1 IN. = 100 FT. DATE: AUGUST 30, 2011

100 0 100 200

LAND DEVELOPMENT SERVICES

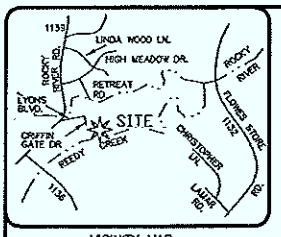
45 SPRING STREET SW CONCORD (704) 786-5404
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: patriots elem

© CES 2011

JOB NO.: 110303.000

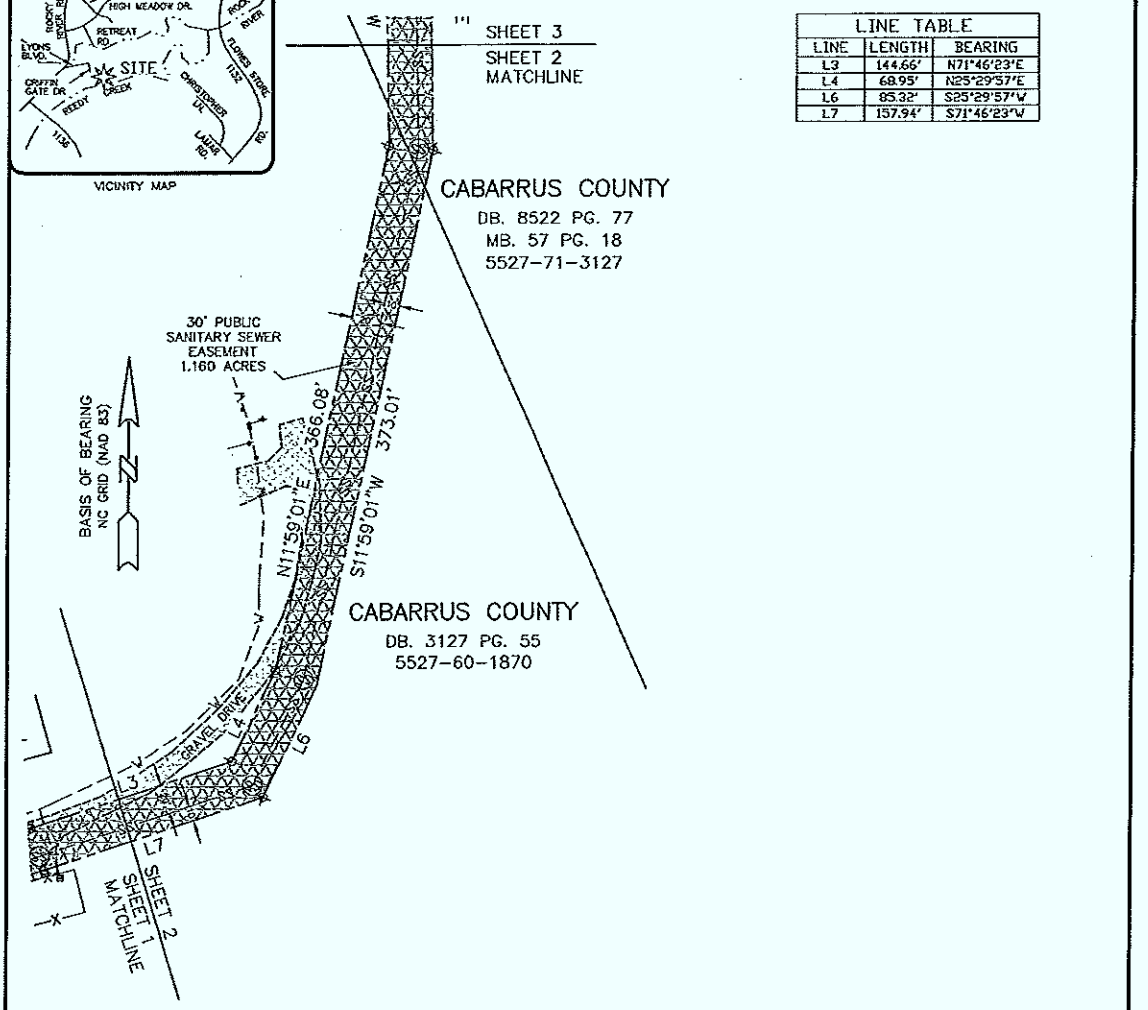
Attachment number 6

EXHIBIT A, Page 2 of 3



VICINITY MAP

LINE TABLE		
LINE	LENGTH	BEARING
L3	144.66'	N71°46'23"E
L4	68.95'	N25°29'57"E
L6	85.32'	S25°29'57"W
L7	157.94'	S71°46'23"W



REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. BOUNDARY SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 10-19-2000, JOB #000109.000.
3. TOPOGRAPHIC SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 6-12-2000, JOB #000109.002.
4. GENERAL CONTRACTOR PACKAGE ROCKY RIVER MIDDLE SCHOOL PLANS BY CONCORD ENGINEERING AND SURVEYING, INC. DATED 12-04-2000 JOB #000109.011.
5. CONSTRUCTION PLANS FOR THE "NEW LOWER ROCKY ELEMENTARY SCHOOL" DATED 11-20-08, LAST REVISED 4-2-09.

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT PROPERTY IS LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN.)ZONE X (AREAS OF 0.2% ANNUAL CHANCE FLOOD; AREAS OF 1% ANNUAL CHANCE FLOOD WITH AVERAGE DEPTHS OF LESS THAN 1 FOOT OR WITH DRAINAGE AREAS LESS THAN 1 SQUARE MILE; AND AREAS PROTECTED BY LEVEES FROM 1% ANNUAL CHANCE FLOOD. ZONE AE (SPECIAL FLOOD HAZARD AREAS SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD EVENT 100 YEAR FLOOD – BASE FLOOD ELEVATIONS DETERMINED) AS PER F.E.M.A. F.I.R.M. COMMUNITY PANEL No. 3710552700J; EFFECTIVE DATE NOVEMBER 5, 2008.

LEGEND

- ⊠ NO POINT SET
- ⊙ SET IRON PIN (#5 REBAR)
- ● EXISTING IRON PIN (AS DESCRIBED)
- (SS) SANITARY SEWER MANHOLE
- —SS—SS— SANITARY SEWER LINE
- —X—X—X—X—X— FENCE
- TIE LINE
- BOUNDARY AS SURVEYED
- BOUNDARY BY DEED OR PLAT
- EASEMENT
- CREEK OR BRANCH

SHEET 2 OF 4

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; AND THAT

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 30TH DAY OF AUGUST, 2011 A.D.

NORTH CAROLINA PROFESSIONAL SEAL L-2941 LAND SURVEYOR MARION L. SANDLIN JR.

PROFESSIONAL LAND SURVEYOR LICENSE NO. L-2941

N.C. FIRM LICENSE NO. C-0783

UTILITY AND ACCESS EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

CITY OF CONCORD, NO.1 TWP., CABARRUS CO., NC

ADDRESS: HOLDEN AVE., CONCORD, NC

MAP RECORDED IN MB. 57, PG. 18; DEED RECORDED IN DB. 8522 3127, PG. 77 55

SURVEY FOR: CABARRUS COUNTY

SCALE: 1 IN. = 100 FT. DATE: AUGUST 30, 2011

100 0 100 200

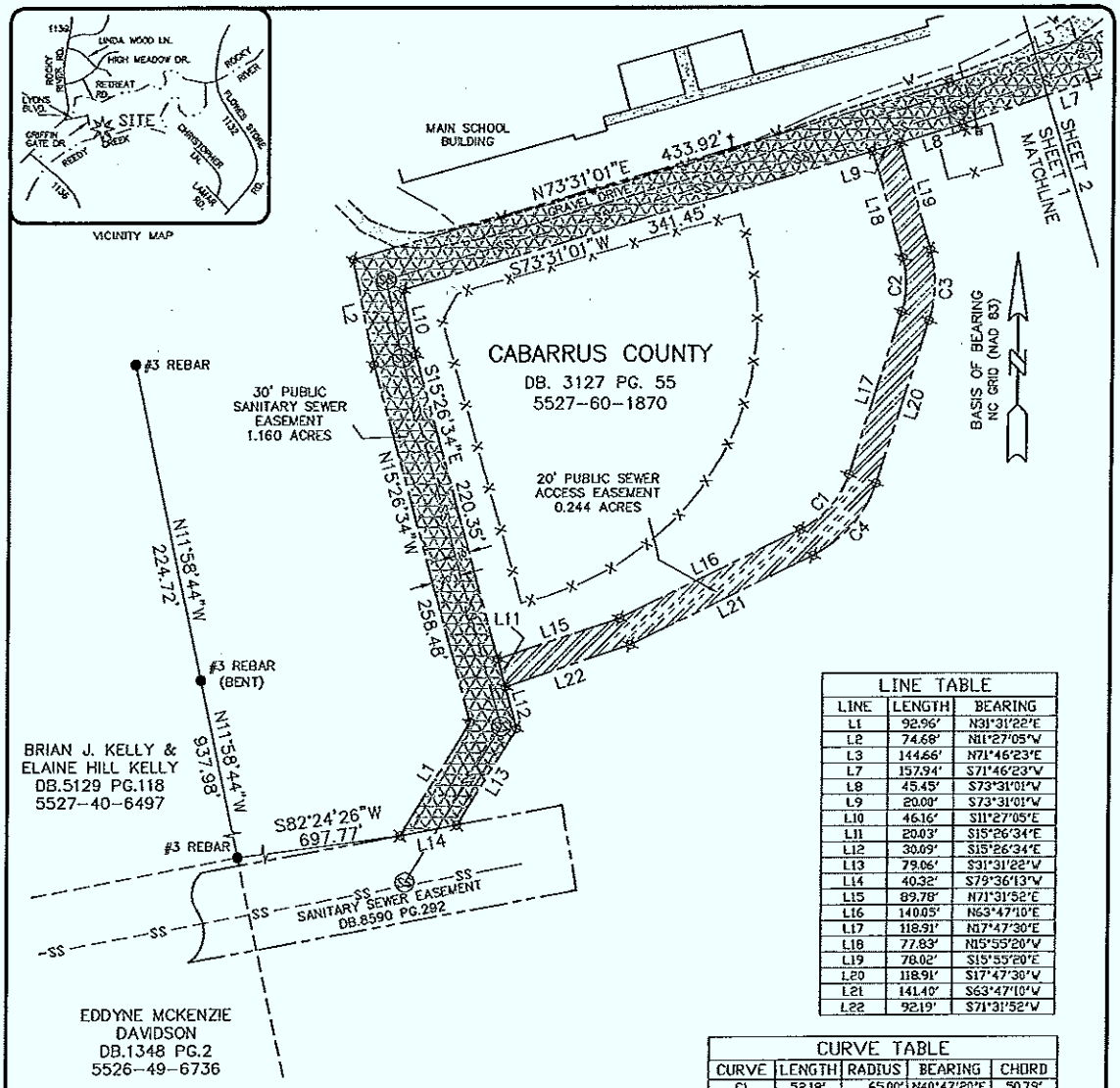
CESI LAND DEVELOPMENT SERVICES

45 SPRING STREET SW CONCORD (704) 786-5404
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: patriots_elem

© CESI 2011

JOB NO.: 110303.000

Attachment number 6



LINE TABLE		
LINE	LENGTH	BEARING
L1	92.96'	N31°31'22"E
L2	74.68'	N11°27'05"W
L3	144.66'	N71°46'23"E
L7	157.94'	S71°46'23"W
L8	45.45'	S73°31'01"W
L9	20.00'	S73°31'01"W
L10	46.16'	S11°27'05"E
L11	20.03'	S15°26'34"E
L12	30.09'	S15°26'34"E
L13	79.06'	S31°31'22"W
L14	40.32'	S79°36'13"W
L15	89.78'	N71°31'52"E
L16	140.05'	N63°47'10"E
L17	118.91'	N17°47'30"E
L18	77.83'	N15°55'20"W
L19	78.02'	S15°55'20"E
L20	118.91'	S17°47'30"W
L21	141.40'	S63°47'10"W
L22	92.19'	S71°31'52"W

CURVE TABLE				
CURVE	LENGTH	RADIUS	BEARING	CHORD
C1	52.18'	65.00'	N40°47'20"E	50.79'
C2	39.25'	65.00'	N00°56'05"E	37.70'
C3	50.02'	85.00'	S00°56'05"W	49.30'
C4	68.23'	85.00'	S40°47'20"W	66.42'

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. BOUNDARY SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 10-19-2000, JOB #000109.000.
3. TOPOGRAPHIC SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 6-12-2000, JOB #000109.002 .
4. GENERAL CONTRACTOR PACKAGE ROCKY RIVER MIDDLE SCHOOL PLANS BY CONCORD ENGINEERING AND SURVEYING, INC. DATED 12-04-2000 JOB #000109.011.
5. CONSTRUCTION PLANS FOR THE "NEW LOWER ROCKY ELEMENTARY SCHOOL" DATED 11-20-08, LAST REVISED 4-2-09.

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
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LEGEND

- NO POINT SET
- SET IRON PIN (#5 REBAR)
- EXISTING IRON PIN (AS DESCRIBED)
- SANITARY SEWER MANHOLE
- SANITARY SEWER LINE
- FENCE
- TIE LINE
- BOUNDARY AS SURVEYED
- BOUNDARY BY DEED OR PLAT
- EASEMENT
- CREEK OR BRANCH

SHEET 1 OF 4

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; AND THAT

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 30TH DAY OF AUGUST, 2011 A.D.

SEAL L-2941 NORTH CAROLINA REGISTERED LAND SURVEYOR MARION L. SANDLIN JR.

PROFESSIONAL LAND SURVEYOR LICENSE NO. L-2941

N.C. FIRM LICENSE NO. C-0263

UTILITY AND ACCESS EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

CITY OF CONCORD, NO.1 TWP., CABARRUS CO., NC

ADDRESS: HOLDEN AVE., CONCORD, NC

MAP RECORDED IN MB. ____, PG. ____; DEED RECORDED IN DB. 3127, PG. 55

SURVEY FOR: CABARRUS COUNTY

SCALE: 1 IN. = 100 FT. DATE: AUGUST 30, 2011

100 0 100 200

CESI LAND DEVELOPMENT SERVICES

45 SPRING STREET SW CONCORD (704) 786-5434
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: patriots elem

© CESI 2011 JOB NO.: 110303.000

Attachment number 6

Drawn By and Return to Concord City Attorney, ROD Box

STATE OF NORTH CAROLINA

COUNTY OF CABARRUS

p/o PIN # 5527-60-1870
Grant of Easements to
CITY OF CONCORD

The undersigned Grantor, Cabarrus County, a body politic and political subdivision of the State of North Carolina, in consideration of payment to the Grantor of the sum of One Dollar, ($1.00), the receipt and sufficiency of which is hereby acknowledged, do hereby grant, bargain, sell and release unto the City of Concord ("Grantee"), its successors, assigns and licensees, the right, privilege, and easements to enter and re-enter at any time and to install, dig, build, erect, maintain, repair, rebuild, operate, and patrol sanitary sewer public utilities, over ground or underground, including but not limited to, the right to install sewer pipes and related appurtenances; the right to clear the easements and keep them clear of brushes, trees, buildings, obstructions, and fire hazards; and the right to remove trees, if any, located beyond the limits of the easements, but which interfere with the easements; the above described rights being incident to performance by the Grantee of its functions as a municipality or as the operator of any public utilities systems, or the performance by any licensees of the Grantee of any public utilities functions, the premises to be affected hereby being more particularly described as follows:

2,296 Sq. Ft. - 30' WIDE PUBLIC SEWER ACCESS EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 8522, pg. 77, MB. 57, pg. 18) and being more particularly described as follows:

Commencing from an existing #4 rebar marking the northeast corner of Cabarrus County, (DB. 8522, pg. 77, MB. 57, pg. 18) thence proceed from said #4 rebar the following SIX (6) calls through the property of Cabarrus county 1) S 52°58'52" W 34.38 feet (L28) to a point; 2) S 39°18'55" E 30.54 feet (L30) to a point; 3) with the arc of a circular curve to the right having a radius of 510.00 feet, an arc length of 15.17 feet, and a chord bearing and distance of S 38°27'47" E 15.17 feet (C7) to a point; 4) S 37°36'40" E 202.88 feet (L31) to a point; 5) with the arc of a circular curve to the left having a radius of 140.00 feet, an arc length of 110.77 feet, and a chord bearing and distance of S 60°16'43" E 107.91 feet (C8) to point; 6) S 07°43'58" E 20.69 feet (L72) to the TRUE POINT OF BEGINNING. Thence from said POINT OF BEGINNING, through the property of Cabarrus County the following FIVE (5) courses and distances: 1) S 11°00'52" E 70.99 feet (L71) to a point; 2) S 78°59'08" W 30.00 feet (L68) to a point; 3) N 11°00'52" W 83.19 feet (L70) to a point; 4) with the arc of a circular curve to the left having a radius of 160.00 feet, an arc length of 27.16 feet and a chord bearing and distance of S 78°05'00" E 27.12 feet (C5) to a point; 5) S 82°56'45" E 5.28 feet (L5) to the POINT AND PLACE OF BEGINNING and containing 2,296 square feet or 0.053 acres, as shown on survey titled, "Utility and Access Easement Plat, Property of Cabarrus County," dated August 30, 2011 by

CESI Land Development Services and is hereby attached as Exhibit A, Page 1 for further reference; and

1.160 Acres - 30' WIDE PUBLIC SANITARY SEWER EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 3127, pg. 55 and DB. 8522 pg.77) and being more particularly described as follows:

Beginning at a point in the line of a sanitary sewer easement (DB. 8590 pg. 292) said point being N 82°24'26" E 697.77 feet from an existing #3 rebar; thence from said POINT OF BEGINNING, through the property of Cabarrus County the following TWENTY FOUR (24) courses and distances: 1) N 31°31'22" E 92.96 feet (L1) to a point; 2) N 15°26'34" W 258.48 feet to a point; 3) N 11°27'05" W 74.68 feet (L2) to a point; 4) N 73°31'01" E 433.92 feet to a point; 5) N 71°46'23" E 144.66 feet (L3) to a point; 6) N 25°29'57" E 68.95 feet (L4) to a point; 7) N 11°59'01" E 366.08 feet to a point; 8) N 00°51'53" W 220.20 feet to a point; 9) N 11°00'52" W 30.00 feet (L67) to a point; 10) N 78°59'08" E 30.00 feet to a point; 11) S 11°00'52" E 32.66 feet (L69) to a point; 12) S 00°51'53" E 226.25 feet to a point; 13) S 11°59'01" W 373.01 feet to a point; 14) S 25°29'57" W 85.32 feet (L6) to a point; 15) S 71°46'23" W 157.94 feet (L7) to a point; 16) S 73°31'01" W 45.45 feet (L8) to a point; 17) S 73°31'01" W 20.00 feet (L9) to a point; 18) S 73°31'01" W 341.45 feet to a point; 19) S 11°27'05" E 46.16 feet (L10) to a point; 20) S 15°26'34" E 220.35 feet to a point; 21) S 15°26'34" E 20.03 feet (L11) to a point; 22) S 15°26'34" E 30.09 feet (L12) to a point; 23) S 31°31'22" W 79.06 feet (L13) to a point on the north line of the sanitary sewer easement (DB. 8590 pg. 292); 24) with the north line of existing sanitary sewer easement S 79°36'13" W 40.32 feet (L14) to the POINT OF BEGINNING, containing 1.160 acres, as shown on survey titled, "Utility and Access Easement Plat, Property of Cabarrus County," dated August 30, 2011 by CESI Land Development Services and is hereby attached as Exhibit A, Pages 1 through 3 for further reference; and

0.244 Acres - 20' WIDE PUBLIC SEWER ACCESS EASEMENT

Lying and being in the City of Concord, No. 1 Township, Cabarrus County and lying to the south of Holden Avenue, and being an easement through the property of Cabarrus County (DB. 3127, pg. 55) and being more particularly described as follows:

Beginning at a point in the line of a sanitary sewer easement, said point being the following four courses and distances from an existing #3 rebar: 1) N 82°24'26" E 697.77 feet; 2) N 79°36'13" E 40.32 feet (L14); 3) N 31°31'22" E 79.06 feet (L13); 4) N 15°26'34" W 30.09 feet (L12) to true POINT OF BEGINNING; thence from the POINT OF BEGINNING through the property of Cabarrus County (DB. 3127, pg. 55) the following FOURTEEN (14) courses and distances: 1) N 15°26'34" W 20.03 feet (L11) to a point; 2) N 71°31'52" E 89.78 feet (L15) to a point; 3) N 63°47'10" E 140.05 feet (L16) to a point; 4) with the arc of a circular curve to the left having a radius of 65.00 feet, an arc length of 52.18 feet, and a chord bearing and distance of N 40°47'20" E 50.79 feet (C1) to a point; 5) N 17°47'30" E 118.91 feet (L17) to a point; 6) with the arc of a circular curve to the left having a radius of 65.00 feet, an arc length of 38.25 feet, and a chord bearing and distance of N 00°56'05" E 37.70 feet (C2) to a point; 7) N 15°55'20" W 77.83 feet (L18) to a point; 8) N 73°31'01" E 20.00 feet (L9) to a point; 9) S 15°55'20" E 78.02 feet (L19) to a point; 10) with the arc of a circular curve to the right having a radius of 85.00 feet, an arc length of 50.02 feet, and a chord bearing and distance of S 00°56'05" W 49.30 feet (C3)to a point; 11) S 17°47'30" W 118.91 feet (L20) to a point; 12) with the arc of a circular curve to the right having a radius of 85.00 feet, an arc length of 68.23 feet, and a chord bearing and distance of S 40°47'20" W 66.42 feet (C4) to a point; 13) S 63°47'10" W 141.40 feet (L21) to a point; 14) S 71°31'52" W 92.19 feet (22) to the POINT AND PLACE OF BEGINNING and containing 0.244 acres, as shown on survey titled, "Utility and Access Easement Plat, Property of Cabarrus County," dated August 30, 2011 by CESI Land Development Services and is hereby attached as Exhibit A, Page 3 for further reference.

Together with any and all rights normally incident thereto, and particularly the right of ingress and egress thereto from time to time as necessary for construction, reconstruction, enlargement and/or maintenance.

To have and to hold the same unto the City of Concord, its successors and assigns forever.

This agreement shall not be interpreted to impose any duty on the City of Concord, its successors and assigns to install any utilities by any particular date or within any particular time frame.

The Grantor shall have the right to use the above-described properties for purposes not inconsistent with Grantees' full enjoyment of the rights hereby granted, provided that the Grantor shall not erect or construct any building or other structure thereon; maintain or permit any underground or over ground system of piping, poles or wiring within such strip; make any use of the facilities installed, buried, erected, or constructed thereon; or drill or operate any well or septic system within such strip, without the express written permission of the Grantee.

IN WITNESS WHEREOF these presents have been duly executed under seal by the Grantors on this the _____ Day of _____, 2011.

GRANTOR:

Cabarrus County, a body politic and political subdivision of the State of North Carolina

By:_____
Elizabeth F. Poole, Chairman of the
Board of County Commissioners

ATTEST:

_____
Kay Honeycutt, Clerk to the Board

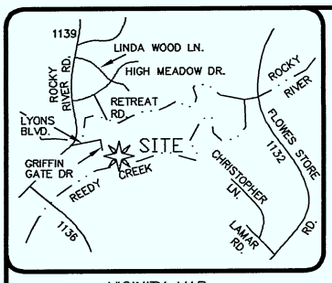
[SEAL]

CABARRUS COUNTY
STATE OF NORTH CAROLINA

I, _____, a Notary Public of the aforesaid County and State, do hereby certify that Kay Honeycutt personally appeared before me this day and acknowledged that she is the Clerk to the Board of Commissioners for Cabarrus County and that by authority duly given and as the act of the body politic and political subdivision of the State of North Carolina, the foregoing instrument was signed in its name by its Chairman, sealed with its corporate seal and attested by her as its Clerk to the Board.

WITNESS my hand and notarial seal, this the _____ day of _____, 2011.

_____
Notary Public
My commission expires:_____



VICINITY MAP

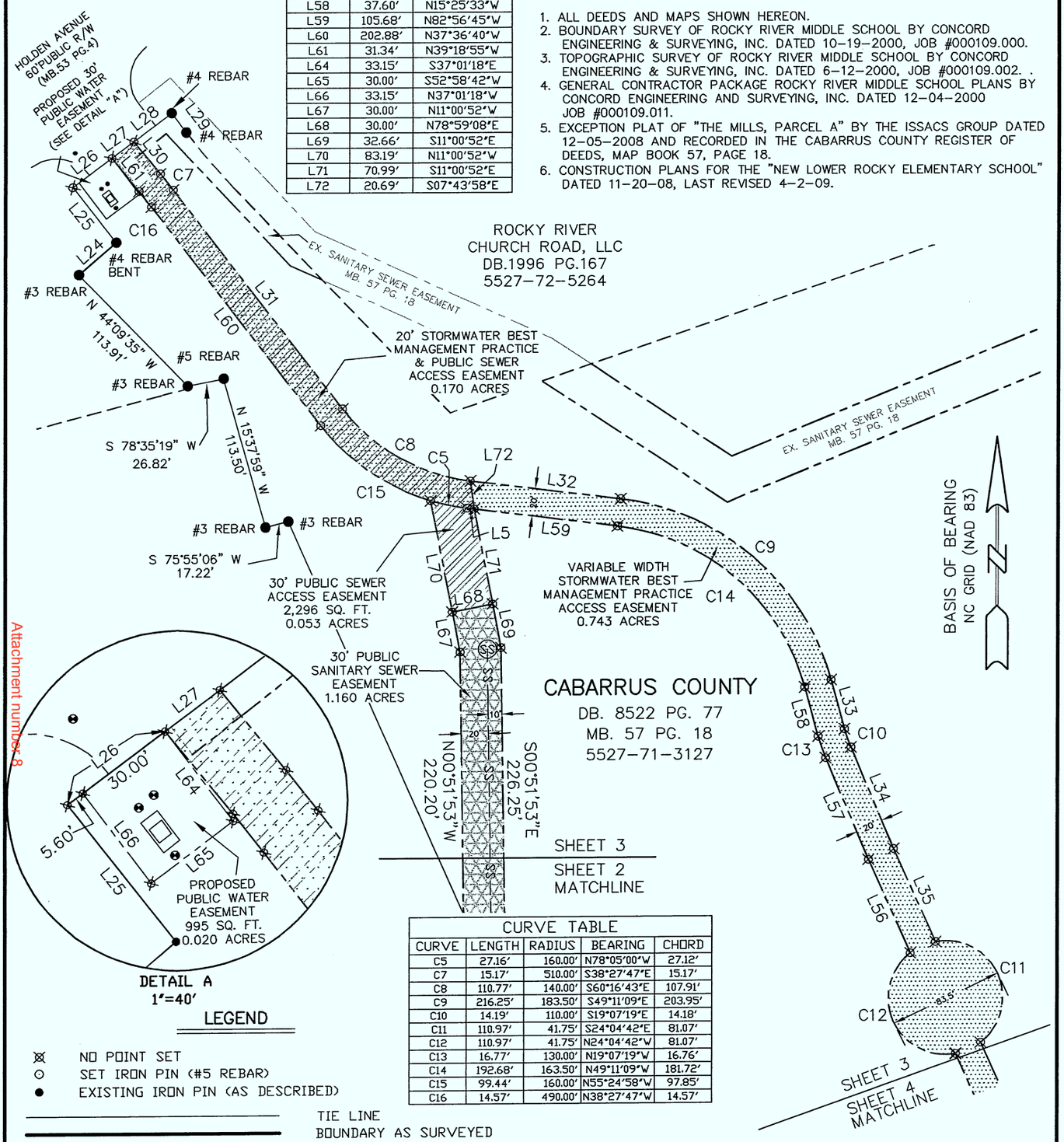
LINE TABLE		
LINE	LENGTH	BEARING
L5	5.28'	S82°56'45"E
L24	35.83'	N49°00'12"E
L25	51.27'	N38°09'22"W
L26	35.60'	N52°58'52"E
L27	20.02'	N52°58'52"E
L28	34.38'	S52°58'52"W
L29	17.68'	N37°06'28"W
L30	30.54'	S39°18'55"E
L31	202.88'	S37°36'40"E
L32	110.96'	S82°56'45"E
L33	37.60'	S15°25'33"E
L34	80.97'	S22°49'05"E
L35	75.25'	S24°04'42"E
L56	75.47'	N24°04'42"W
L57	81.19'	N22°49'05"W
L58	37.60'	N15°25'33"W
L59	105.68'	N82°56'45"W
L60	202.88'	N37°36'40"W
L61	31.34'	N39°18'55"W
L64	33.15'	S37°01'18"E
L65	30.00'	S52°58'42"W
L66	33.15'	N37°01'18"W
L67	30.00'	N11°00'52"W
L68	30.00'	N78°59'08"E
L69	32.66'	S11°00'52"E
L70	83.19'	N11°00'52"W
L71	70.99'	S11°00'52"E
L72	20.69'	S07°43'58"E

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
3. ALL DISTANCES SHOWN ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
4. SUBJECT PROPERTY IS LOCATED IN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN.)ZONE X (AREAS OF 0.2% ANNUAL CHANCE FLOOD; AREAS OF 1% ANNUAL CHANCE FLOOD WITH AVERAGE DEPTHS OF LESS THAN 1 FOOT OR WITH DRAINAGE AREAS LESS THAN 1 SQUARE MILE; AND AREAS PROTECTED BY LEVEES FROM 1% ANNUAL CHANCE FLOOD. ZONE AE (SPECIAL FLOOD HAZARD AREAS SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD EVENT 100 YEAR FLOOD – BASE FLOOD ELEVATIONS DETERMINED) AS PER F.E.M.A. F.I.R.M. COMMUNITY PANEL No. 3710552700J; EFFECTIVE DATE NOVEMBER 5, 2008.

REFERENCES:

1. ALL DEEDS AND MAPS SHOWN HEREON.
2. BOUNDARY SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 10-19-2000, JOB #000109.000.
3. TOPOGRAPHIC SURVEY OF ROCKY RIVER MIDDLE SCHOOL BY CONCORD ENGINEERING & SURVEYING, INC. DATED 6-12-2000, JOB #000109.002. .
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5. EXCEPTION PLAT OF "THE MILLS, PARCEL A" BY THE ISSACS GROUP DATED 12-05-2008 AND RECORDED IN THE CABARRUS COUNTY REGISTER OF DEEDS, MAP BOOK 57, PAGE 18.
6. CONSTRUCTION PLANS FOR THE "NEW LOWER ROCKY ELEMENTARY SCHOOL" DATED 11-20-08, LAST REVISED 4-2-09.



CURVE TABLE				
CURVE	LENGTH	RADIUS	BEARING	CHORD
C5	27.16'	160.00'	N78°05'00"W	27.12'
C7	15.17'	510.00'	S38°27'47"E	15.17'
C8	110.77'	140.00'	S60°16'43"E	107.91'
C9	216.25'	183.50'	S49°11'09"E	203.95'
C10	14.19'	110.00'	S19°07'19"E	14.18'
C11	110.97'	41.75'	S24°04'42"E	81.07'
C12	110.97'	41.75'	N24°04'42"W	81.07'
C13	16.77'	130.00'	N19°07'19"W	16.76'
C14	192.68'	163.50'	N49°11'09"W	181.72'
C15	99.44'	160.00'	N55°24'58"W	97.85'
C16	14.57'	490.00'	N38°27'47"W	14.57'

DETAIL A
1"=40'

LEGEND

- NO POINT SET
- SET IRON PIN (#5 REBAR)
- EXISTING IRON PIN (AS DESCRIBED)

TIE LINE
BOUNDARY AS SURVEYED
BOUNDARY BY DEED OR PLAT
EASEMENT

MAP 3 OF 4

PLAT CERTIFICATION

I, MARION L. SANDLIN, JR. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTIONS RECORDED IN REFERENCES AS SHOWN HEREON); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION AS SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; AND THAT

☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 30TH DAY OF AUGUST, 2011 A.D.

NORTH CAROLINA SEAL L-2941 LAND SURVEYOR MARION L. SANDLIN, JR.

PROFESSIONAL LAND SURVEYOR, MARION L. SANDLIN, JR. LICENSE NO. L-2941

UTILITY AND ACCESS EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

CITY OF CONCORD, NO.1 TWP., CABARRUS CO., NC

ADDRESS: HOLDEN AVE, CONCORD, NC

MAP RECORDED IN MB. 57, PG. 18; DEED RECORDED IN DB. 8522, PG. 77

SURVEY FOR: CABARRUS COUNTY

SCALE: 1 IN. = 100 FT. DATE: AUGUST 30, 2011

100 0 100 200

CESI LAND DEVELOPMENT SERVICES

45 SPRING STREET SW CONCORD (704) 786-5404
CONCORD, NC 28025 FAX (704) 786-7454
ACAD FILE: patriots elem

N.C. FIRM LICENSE NO. C-0263

F-1

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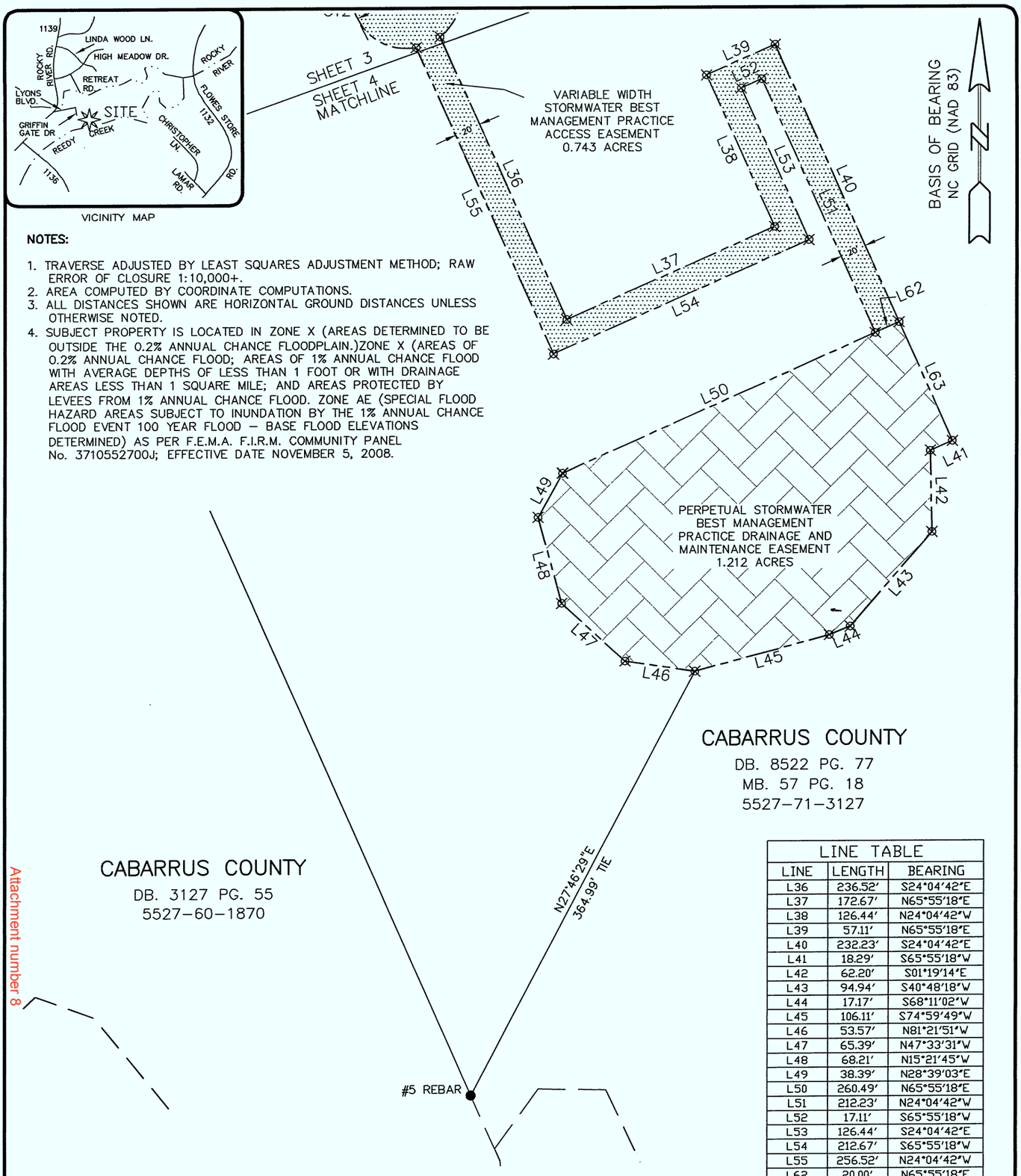
JOB NO.: 110303.000

Attachment number 8

VICINITY MAP

NOTES:

1. TRAVERSE ADJUSTED BY LEAST SQUARES ADJUSTMENT METHOD; RAW ERROR OF CLOSURE 1:10,000+.
2. AREA COMPUTED BY COORDINATE COMPUTATIONS.
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LINE TABLE		
LINE	LENGTH	BEARING
L36	236.52'	S24°04'42"E
L37	172.67'	N65°55'18"E
L38	126.44'	N24°04'42"W
L39	57.11'	N65°55'18"E
L40	232.23'	S24°04'42"E
L41	18.29'	S65°55'18"W
L42	62.20'	S01°19'14"E
L43	94.94'	S40°48'18"W
L44	17.17'	S68°11'02"W
L45	106.11'	S74°59'49"W
L46	53.57'	N81°21'51"W
L47	65.39'	N47°33'31"W
L48	68.21'	N15°21'45"W
L49	38.39'	N28°39'03"E
L50	260.49'	N65°55'18"E
L51	212.23'	N24°04'42"W
L52	17.11'	S65°55'18"W
L53	126.44'	S24°04'42"E
L54	212.67'	S65°55'18"W
L55	256.52'	N24°04'42"W
L62	20.00'	N65°55'18"E
L63	99.35'	S24°04'42"E

LEGEND

- ⊠ NO POINT SET
- ○ SET IRON PIN (#5 REBAR)
- ● EXISTING IRON PIN (AS DESCRIBED)
- TIE LINE
- BOUNDARY AS SURVEYED
- BOUNDARY BY DEED OR PLAT
- EASEMENT

REFERENCES:

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MAP 4 OF 4

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☒ D. THE SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT-ORDERED SURVEY, OR OTHER EXCEPTION TO THE DEFINITION OF SUBDIVISION;

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 30TH DAY OF AUGUST, 2011 A.D.

NORTH CAROLINA PROFESSIONAL SEAL L-2941 LAND SURVEYOR MARION L. SANDLIN, JR.

8-30-11

PROFESSIONAL LAND SURVEYOR LICENSE NO. L-2941

N.C. FIRM LICENSE NO. C-0263

UTILITY AND ACCESS EASEMENT SURVEY

PROPERTY OF: CABARRUS COUNTY

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ADDRESS: HOLDEN AVE, CONCORD, NC

MAP RECORDED IN MB. 57, PG. 18; DEED RECORDED IN DB. 8522, PG. 77

SURVEY FOR: CABARRUS COUNTY

SCALE: 1 IN. = 100 FT. DATE: AUGUST 30, 2011

100 0 100 200

CESI LAND DEVELOPMENT SERVICES

45 SPRING STREET SW CONCORD (704) 786-5404
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ACAD FILE: patriots elem

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JOB NO.: 110303.000

Attachment number 8

Wet Detention Basin Inspection and Maintenance Plan

Grantor agrees to keep a maintenance record on this BMP. This maintenance record will be kept in a log in a known set location. Any deficient BMP elements noted in the inspection will be corrected, repaired or replaced immediately. These deficiencies can affect the integrity of structures, safety of the public, and the removal efficiency of the BMP.

The wet detention basin system is defined as the wet detention basin, pretreatment including forebays and the vegetated filter if one is provided.

This system (*check one*):
☐ **does** ☒ **does not** **incorporate a vegetated filter at the outlet.**

This system (*check one*):
☐ **does** ☒ **does not** **incorporate pretreatment other than a forebay.**

Important maintenance procedures:

- Immediately after the wet detention basin is established, the plants on the vegetated shelf and perimeter of the basin should be watered twice weekly if needed, until the plants become established (commonly six weeks).
- No portion of the wet detention pond should be fertilized after the first initial fertilization that is required to establish the plants on the vegetated shelf.
- Stable groundcover should be maintained in the drainage area to reduce the sediment load to the wet detention basin.
- If the basin must be drained for an emergency or to perform maintenance, the flushing of sediment through the emergency drain should be minimized to the maximum extent practical.
- Once a year, a dam safety expert should inspect the embankment.

After the wet detention pond is established, it should be inspected **once a month and within 24 hours after every storm event greater than 1.0 inches**. Records of inspection and maintenance should be kept in a known set location and must be available upon request.

Inspection activities shall be performed as follows. Any problems that are found shall be repaired immediately.

BMP element:	**Potential problem:**	**How I will remediate the problem:**
The entire BMP	Trash/debris is present.	Remove the trash/debris.
The perimeter of the wet detention basin	Areas of bare soil and/or erosive gullies have formed.	Regrade the soil if necessary to remove the gully, and then plant a ground cover and water until it is established. Provide lime and a one-time fertilizer application.
	Vegetation is too short or too long.	Maintain vegetation at a height of approximately six inches.

BMP element:	Potential problem:	How I will remediate the problem:
The inlet device: pipe or swale	The pipe is clogged.	Unclog the pipe. Dispose of the sediment off-site.
	The pipe is cracked or otherwise damaged.	Replace the pipe.
	Erosion is occurring in the swale.	Regrade the swale if necessary to smooth it over and provide erosion control devices such as reinforced turf matting or riprap to avoid future problems with erosion.
The forebay	Sediment has accumulated to a depth greater than the original design depth for sediment storage.	Search for the source of the sediment and remedy the problem if possible. Remove the sediment and dispose of it in a location where it will not cause impacts to streams or the BMP.
	Erosion has occurred.	Provide additional erosion protection such as reinforced turf matting or riprap if needed to prevent future erosion problems.
	Weeds are present.	Remove the weeds, preferably by hand. If pesticide is used, wipe it on the plants rather than spraying.
The vegetated shelf	Best professional practices show that pruning is needed to maintain optimal plant health.	Prune according to best professional practices
	Plants are dead, diseased or dying.	Determine the source of the problem: soils, hydrology, disease, etc. Remedy the problem and replace plants. Provide a one-time fertilizer application to establish the ground cover if a soil test indicates it is necessary.
	Weeds are present.	Remove the weeds, preferably by hand. If pesticide is used, wipe it on the plants rather than spraying.
The main treatment area	Sediment has accumulated to a depth greater than the original design sediment storage depth.	Search for the source of the sediment and remedy the problem if possible. Remove the sediment and dispose of it in a location where it will not cause impacts to streams or the BMP.
	Algal growth covers over 50% of the area.	Consult a professional to remove and control the algal growth.
	Cattails, phragmites or other invasive plants cover 50% of the basin surface.	Remove the plants by wiping them with pesticide (do not spray).

BMP element:	Potential problem:	How I will remediate the problem:
The embankment	Shrubs have started to grow on the embankment.	Remove shrubs immediately.
	Evidence of muskrat or beaver activity is present.	Use traps to remove muskrats and consult a professional to remove beavers.
	A tree has started to grow on the embankment.	Consult a dam safety specialist to remove the tree.
	An annual inspection by an appropriate professional shows that the embankment needs repair.	Make all needed repairs.
The outlet device	Clogging has occurred.	Clean out the outlet device. Dispose of the sediment off-site.
	The outlet device is damaged	Repair or replace the outlet device.
The receiving water	Erosion or other signs of damage have occurred at the outlet.	Contact the local NC Division of Water Quality Regional Office, or the 401 Oversight Unit at 919-733-1786.

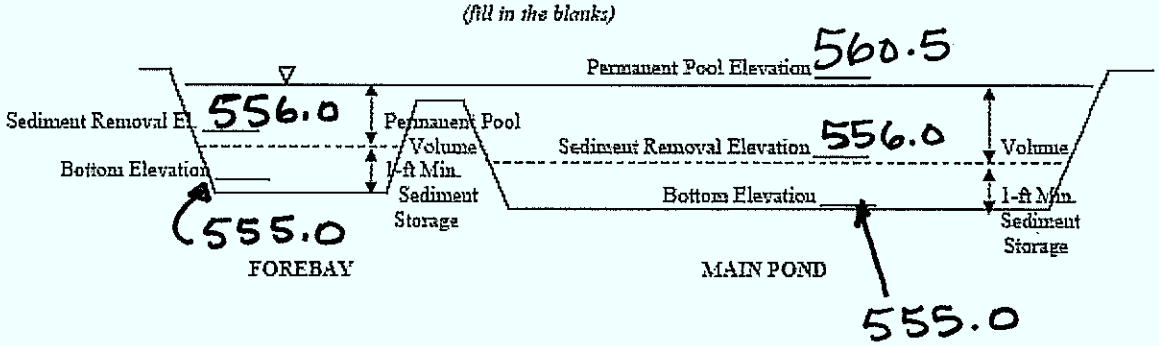
The measuring device used to determine the sediment elevation shall be such that it will give an accurate depth reading and not readily penetrate into accumulated sediments.

When the permanent pool depth reads 3.5' feet in the main pond, the sediment shall be removed.

When the permanent pool depth reads 3.5' feet in the forebay, the sediment shall be removed.

BASIN DIAGRAM

(fill in the blanks)



Attachment number 9

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
County Manager -Water and Sewer Authority of Cabarrus County Pretreatment Agreement

BRIEF SUMMARY:
The proposed WSACC agreement deals with the requirements for pretreatment of waste water into the system. The current agreement expired at the end of 2023. The new interjurisdictional agreement is proposed to run for a period of twenty years. Legal has reviewed the agreement and does not feel that it places any new responsibilities or liabilities on the county.

REQUESTED ACTION:
Motion to approve the agreement with the Water and Sewer Authority of Cabarrus County.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Kelly Sifford, AICP
Assistant County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Agreement
- Proposed ageeement

STATE OF NORTH CAROLINA
CABARRUS COUNTY

INTERJURISDICTIONAL PRETREATMENT AGREEMENT

THIS AGREEMENT made and entered into this 21 day of April, 2003, by and between **CABARRUS COUNTY**, hereinafter referred to as the **COUNTY**, and the **WATER AND SEWER AUTHORITY OF CABARRUS COUNTY**, hereinafter referred to as **WSACC**;

W I T N E S S E T H :

THAT, WHEREAS, these parties have been and in the future may be engaged in providing wastewater treatment and/or collection services in accordance with state and federal laws and regulations; and

WHEREAS, the **COUNTY** doesn't at this time but may in the future provide and maintain a wastewater collection system, over which the **COUNTY** will control the use and connections thereto; and

WHEREAS, WSACC provides and maintains multi-jurisdictional wastewater collection system and the treatment facilities, in accordance with the NPDES permit number NC0036269, NPDES permit number NC0081621, and collection system permit number WQSC00009; and

WHEREAS, the **COUNTY** and **WSACC** has previously entered into an existing Pretreatment Agreement, which terminated on December 31, 2002.

WHEREAS, WSACC is identified by the North Carolina Department of Environment and Natural Resources and the United States Environmental Protection Agency as being responsible for the Publicly Owned Treatment Works (POTW); Rocky River Regional Wastewater Treatment Plant and the Muddy Creek Wastewater Treatment Plant; and

WHEREAS, WSACC is required by the state and federal regulations to control all non-domestic wastewater discharges into the Rocky River Regional Wastewater Treatment Plant and the Muddy Creek Wastewater Treatment Plant by development and implementation of a pretreatment program; and

WHEREAS, the North Carolina Department of Environment and Natural Resources is requiring an interjurisdictional pretreatment agreement, with each local jurisdiction served, for the implementation and enforcement of the pretreatment program, by **WSACC** within the county, in accordance with 40 CFR Section 403 of the Federal Regulations.

NOW, THEREFORE, WHEN THE COUNTY BECOMES ENGAGED IN PROVIDING WASTEWATER COLLECTION SERVICES, IT IS MUTUALLY AGREED AS FOLLOWS:

Pretreatment and Surcharge Program Agreement
Article I

Section A- Pretreatment Program

1) **WSACC** agrees to provide, implement, and maintain an approved pretreatment program as required by state and federal laws and regulations for the control of non-domestic discharges, in accordance with 40 CFR Section 403 of the Federal Regulations.

2) As part of the pretreatment program, **WSACC's** Sewer Use Ordinance, which shall be amended as necessary to remain consistent with state and federal regulations, contains the conditions and limitations to be met by each non-domestic discharger including federal and state pretreatment standards. This program allows **WSACC** to deny or conditionally approve new or increased contribution of pollutants and to establish requirements for existing sources. The Sewer Use Ordinance establishes the requirements for filing an Industrial Discharge Permit Application/Survey to discharge non-domestic wastewater into the Rocky River Regional Wastewater System and Muddy Creek Wastewater System. The Sewer Use Ordinance also establishes the following authorities:

   a) Requires existing non-domestic users to develop a compliance schedule for the installation of technology necessary to meet current pretreatment standards and to submit self-monitoring reports.

   b) Gives the staff of **WSACC** the authority to carry out inspections, surveillances and monitoring procedures necessary to determine compliance. This shall include the right to enter a non-domestic user's premises to examine records of monitoring activities.

   c) Allows **WSACC** to seek injunctive relief for noncompliance and to seek and assess civil penalties for noncompliance.

   d) Gives **WSACC** the authority to halt or prevent any discharges that present or are likely to present an imminent danger to health, the environment, or that threaten to interfere with the operations of the Rocky River Regional Wastewater Treatment Plant and the Muddy Creek Wastewater Treatment Plant.

   e) Items (a) through (d) above shall not be interpreted as exclusive and, specifically, shall not be interpreted as preventing or restricting the **COUNTY** from exercising the same rights, privileges, and/or immunities pursuant to their ordinance.

3) The **COUNTY** agrees to adopt a Sewer Use Ordinance that parallels the Sewer Use Ordinance adopted by **WSACC**, which is consistent with state and federal regulations. The **COUNTY's** Ordinance shall be amended as necessary to insure that all the requirements of the **COUNTY's** Ordinance are as stringent as the requirements of **WSACC's** Sewer Use Ordinance.

4) The **COUNTY** agrees to require, by ordinance, that all non-domestic dischargers, existing and future, file an Industrial Discharge Permit Application/Survey directly with **WSACC** and to comply with all other provisions of **WSACC's** Sewer Use Ordinance.

5) A copy of the draft permit shall first be sent to the **COUNTY**, by **WSACC**, for review and approval. Comments must be received by **WSACC** within 14 days from the date received by the **COUNTY** or the permit shall be sent to the industrial user and the State for approval as drafted. Any changes requested or required by the **COUNTY** will have to be justified by the **COUNTY**. If the **COUNTY** needs to impose any special conditions upon a specific discharger, such as the requirement to equalize flow to protect sewer lines, the **COUNTY** must notify the discharger and **WSACC**. **WSACC** shall include these special conditions in the permit.

6) Both the **COUNTY** and **WSACC** shall adopt and comply with a Sewer Use Ordinance consistent with state and federal regulations and agree to support the permit limitations or conditions imposed upon a non-domestic discharger by either or both.

7) **WSACC** agrees to provide the **COUNTY** with copies of all permits and copies of all correspondence with non-domestic dischargers connected to the **COUNTY's** wastewater collection system.

8) To the extent the **COUNTY** possesses such records, the **COUNTY** agrees to provide **WSACC**, upon request, any and all records relating to water use and wastewater discharges by non-domestic user(s) for the purpose of validation of monitoring records and compliance with pretreatment standards and requirements. The **COUNTY** and **WSACC** shall have the right to require the installation of a flow meter on wastewater services for wastewater volumes determination pursuant to existing policies and procedures.

9) The **COUNTY** agrees to control, as provided for in the **COUNTY's** Sewer Use Ordinance, connections to its wastewater collection system so that all connections meet the requirements of the **COUNTY's** Sewer Use Ordinance. Procedures for approving industrial connections to the sanitary sewer system are summarized in Appendix A.

10) The staffs of the **COUNTY** and **WSACC** shall agree upon the day-to-day procedures for the implementation of this Agreement. **WSACC's** staff shall put the agreed upon procedures in writing and submit to the **COUNTY's** staff for concurrence. Procedures proposed by **WSACC** are summarized in Appendix B.

11) The staffs of the **COUNTY** and **WSACC** agree to conduct a joint walk-through or inspection of a non-domestic discharger prior to severing the power and/or water service to prevent any adverse impacts on the sanitary sewer system, treatment plants, or environment.

Section B- Surcharge Program

WSACC shall include in the Sewer Use Ordinance the allowable treatment plant influent design discharge limits for BOD, COD, TSS and NH_3. Provided the Rocky River Regional Wastewater Treatment Plant and Muddy Creek Wastewater Treatment Plant have adequate capacity and the capability to comply with their NPDES Permit, a non-domestic discharger will be permitted to discharge in excess of the design limits provided a surcharge is paid and there is no adverse impact on the treatment plant or their operation.

Section C- Compensation

1) **WSACC** will establish the basis for a Surcharge Rate Structure uniform throughout **WSACC's** service area and the **COUNTY** and consistent with current state and federal regulations. **WSACC** will review and update the surcharge rate as necessary to comply with the ordinance and to recover all the cost incurred by the excess loadings (e.g. Surcharge Fees). Any proposed changes and modifications to the Surcharge Rate Structure will be reviewed with the **COUNTY** before adoption.

2) **WSACC** will include in and as a separate part of the Surcharge Rate Schedule Program, a Rate Schedule that shall recover the cost for administering and monitoring of the Pretreatment and Surcharge Programs (e.g. Program Fees and Sample Fees).

3) The Rate Schedules for the Pretreatment and Surcharge Programs, described in number 1 and 2, shall be reviewed by **WSACC** annually to insure that each non-domestic source is paying a reasonable fair share. Each industry or non-domestic user, subject to the Pretreatment and Surcharge Programs shall be billed directly by **WSACC**. Bills are payable within 20 days from the billing date.

4) To the extent the **COUNTY** possesses such records, the **COUNTY** agrees to provide the Industrial Pretreatment Coordinator at the Rocky River Regional Wastewater Treatment Plant with monthly water consumption and wastewater metered data by the fourth (4^{th}) day of each month for the previous month. The data will be used to calculate the monthly Surcharge Billing for each non-domestic user subject to the Pretreatment and Surcharge Programs, in accordance with **WSACC's** Sewer Use Ordinance.

Article II

Remedies For Non-compliance

1) The **COUNTY** agrees to reimburse and hold harmless **WSACC** from all costs and damages to treatment works or disruption of treatment processes or operations, including costs for sludge disposal, which may result from any act or omission by the **COUNTY** not in accordance with this Agreement.

2) **WSACC** and the **COUNTY** agree to not accept any wastewater from any source, domestic or non-domestic, whose facilities do not meet all State requirements concerning obtaining and holding a valid permit prior to construction or whose permit has been revoked by **WSACC**.

3) The **COUNTY** agrees that **WSACC** may impose fines upon dischargers in violation of standards and limitations. The **COUNTY** also agrees to support **WSACC** in the enforcement procedures and action(s) taken by **WSACC** to correct violations of **WSACC's** Sewer Use Ordinance and Pretreatment Program, provided such enforcement action(s) and procedures are in accordance with Section 8 of **WSACC's** Sewer Use Ordinance as may be amended. Appendix C is the present version of **WSACC**'s Sewer Use Ordinance, dated August 18, 1994.

4) In the event the **COUNTY** and/or **WSACC** fails to comply with any of the terms of this Agreement, **WSACC** and/or the **COUNTY** may initiate appropriate action for damages or for specific performance for compliance with the terms hereof.

Article III

Section A- Duration of Agreement

This Agreement is effective as of the day and year first above written and, unless amended or modified as set forth in Paragraph III B hereinafter, shall remain in effect until December 31, 2023. Action to review, renew, and/or extend this Agreement, as written or as appropriately modified, shall require action by both respective governing bodies of **WSACC** and the **COUNTY** on or before December 1, 2023.

Section B- Method of Amendment/Termination of Agreement

This Agreement may be amended or terminated only by a vote of the majority of the members of each of the respective governing boards of **WSACC** and the **COUNTY**.

Section C- Warranties

WSACC and the **COUNTY** hereby warrant and represent that:

a) Execution of this Agreement and full performance of its own obligations hereunder is fully authorized by law;

b) Each has complied or will comply with all procedures necessary to render its execution of this Agreement and the performance of its obligations hereunder as valid, legal and binding acts of **WSACC** or the **COUNTY**, respectively.

Section D- Miscellaneous

WSACC and the **COUNTY** further say that:

a) No failure or delay in exercising any right hereunder on the part of either party shall operate as a waiver thereof, nor shall any single or partial exercise by either party of any right hereunder preclude any other further exercise thereof or the exercise of any other right;

b) Except as modified by separate written agreement of **WSACC** and the **COUNTY** and/or termination as provided herein, this Agreement shall be binding upon and endure to the benefit of **WSACC** and the **COUNTY**, and their respective successors and assigns.

c) Either party perceived to be in violation of this Agreement by the other shall be notified in writing of the perceived violation by the other and given 10 days from the receipt of such notification to cure any such violation. Said notice shall be hand-delivered to the Executive Director of **WSACC** or the County Manager of the **COUNTY**.

d) Neither party shall be liable to the other for violation of this Agreement when such violation is proximately caused by force majeure whether by act of nature or person.

IN WITNESS WHEREOF, the parties have executed this Agreement in duplicate originals, following due and proper approval by their respective governing bodies in official session.

WATER AND SEWER AUTHORITY OF CABARRUS COUNTY

By: _____
Chairman, Board of Directors

ATTEST:

Jamie Y. Small
Jamie Y. Small, Secretary
(Seal)

CABARRUS COUNTY

By: _____
Interim County Manager

ATTEST:

Frankie F. Bonds
County Clerk
(Seal)

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

Michael Wilson, Finance Director
Water & Sewer Authority of Cabarrus County

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

By: Pamela S. Dubois
Finance Director, Cabarrus County

Date: 4/22/03

APPENDIX A

PROCEDURES FOR APPROVING INDUSTRIAL CONNECTIONS TO THE SANITARY SEWER SYSTEM

(1) Once the industry has contacted the jurisdiction for a tie-in connection to discharge non-domestic wastewater into the sanitary sewer system, the jurisdiction should review the industry's request and determine whether they approve the wastewater discharge, discharge location, sampling location, connection to sanitary sewer system, etc. The Water and Sewer Authority of Cabarrus County (WSACC) should be informed in writing of the jurisdiction's decision, questions and/or concerns.

(2) After receiving approval from the jurisdiction, the industry should be instructed by the jurisdiction to submit a completed Industrial User Wastewater Survey and Permit Application to WSACC for review. If the jurisdiction does not have a copy of the application, they should instruct the industry to contact WSACC's Pretreatment staff at 788-4164, ext. 12.

(3) WSACC will review the application and determine whether the wastewater can be accepted into the Rocky River Regional Wastewater Treatment Plant or Muddy Creek Wastewater Treatment Plant. Upon this determination, WSACC will submit a letter to the industry of the decision, with a copy forwarded to the jurisdiction. For connections denied, the industry will be allowed to appeal the decision or request a hearing in accordance with Section 4.2(H) of WSACC's Sewer Use Ordinance.

(4) Once the proposed connection has been properly approved by both WSACC and the jurisdiction, WSACC will determine whether the industry should be permitted and/or included in the local pretreatment program.

(5) WSACC will notify the industry of the final determination and a copy of all correspondence will be sent to the jurisdiction, in accordance with the Pretreatment Agreement.

Note: These same procedures should be followed for additional connections to the sanitary sewer system from existing industries.

Updated: 6/18/02

APPENDIX B

PRETREATMENT: DAY-TO-DAY PROCEDURES

- New Industry:
  - Municipality should notify WSACC of Prospective User
  - WSACC will provide User with Industrial Discharge Permit Application/Survey
  - WSACC will: Review application
    - Verify information provided via site inspection (if possible)
    - Calculate limits and determine other requirements
    - Draft industrial user pretreatment permit (IUP)
    - Send draft to municipality and request comments or concerns within 14 days
    - Issue IUP to User
    - Issue Authorization to Construct to User for the construction of any pretreatment facility
    - Copy IUP to State, municipality, and WSACC Central Files

- Existing Industry:
  - WSACC inspects annually to verify compliance with IUP, Sewer Use Ordinance (SUO) and any other applicable standards and provide copy of report to municipality
  - Monitor effluent monthly, quarterly, or daily
    - WSACC evaluates compliance with data collected
    - WSACC issues Notices of Noncompliance or Notices of Violation with possible civil penalties or other enforcement actions available to WSACC in the SUO
    - Copy municipality and WSACC Central Files of correspondence
    - Provide Industry with compliance calculations
    - Summarize data and noncompliance for the Pretreatment Annual Report required by the NPDES permit for submission to the State
  - WSACC shall require each Industry to submit a new Industrial Discharge Permit Application/Survey every 5 years or as needed with plant expansions, change in operation or processes, and/or new ownership
  - WSACC will: Review application
    - Verify information provided via site inspection
    - Calculate limits and determine other requirements
    - Draft industrial user pretreatment permit (IUP)
    - Send draft to municipality and request comments or concerns within 14 days
    - Issue IUP to User
    - Issue Authorization to Construct to User for the construction of any pretreatment facility
    - Copy IUP to State, municipality, and WSACC Central Files

- Municipality will furnish industrial potable water and wastewater metered flows to WSACC by the 4th day of each month as requested
    - WSACC will utilize flows for surcharge billing and compliance judgment

➢ Other NPDES requirements for Pretreatment Program:

- WSACC shall maintain the Headworks Analysis for the wastewater treatment plants which is used to determine the available loading into the plants
    - A new HWA must be completed every 5 years and submitted to the State for approval
    - Maintain an Allocation Table, pursuant to the NPDES permit, which summarizes the results of the HWA and the limits from all of the IUPs. Permitted IUP loadings for each parameter or pollutant cannot exceed the treatment capacity of the plant as determined by the HWA.
- WSACC shall conduct an Industrial Waste Survey of the entire service area every 5 years and submit to the State for approval
    - Requires that all users of the sewer collection system be surveyed to determine actual discharge
    - Municipality will furnish a listing of all industrial customers, along with their mailing address and six month average potable water consumption and/or six month average wastewater metered flow
- WSACC shall develop and implement a Long Term Monitoring Plan (LTMP) for data collection to be used in the HWA for the development of specific pretreatment local limits. LTMP must be approved by the State
- WSACC shall develop and enforce an Enforcement Response Plan for handling noncompliant users
- WSACC shall publish annually a list of Significant Industrial Users that were in Significant Noncompliance with pretreatment standards in the IUP and/or SUO during the previous 12 month period
- WSACC shall maintain for a minimum of 3 years records of monitoring activities and results and other records of industrial impact on the wastewater treatment plant
- WSACC shall maintain adequate legal authority through the SUO in order to implement the pretreatment program

STATE OF NORTH CAROLINA
CABARRUS COUNTY

INTERJURISDICTIONAL PRETREATMENT AGREEMENT

THIS INTERJURISDICTIONAL PRETREATMENT AGREEMENT (this "**AGREEMENT**") made and entered into this ____ day of _____, 2023, by and between **CABARRUS COUNTY**, hereinafter referred to as "**JURISDICTION**", and the **WATER AND SEWER AUTHORITY OF CABARRUS COUNTY**, hereinafter referred to as "**WSACC**". **JURISDICTION** and **WSACC** are collectively referred to as "**PARTIES**".

W I T N E S S E T H :

THAT, WHEREAS, the **PARTIES** are engaged in providing wastewater treatment and/or collection services in accordance with state and federal laws and regulations; and

WHEREAS, the **JURISDICTION** provides no wastewater treatment services; and the **JURISDICTION** does not currently, but may in the future, provide and maintain a wastewater collection system, over which the **JURISDICTION** controls the use and connections thereto; and

WHEREAS, WSACC provides and maintains a multi-jurisdictional wastewater collection system and treatment facilities, in accordance with the NPDES Permit Number NC0036269, NPDES Permit Number NC0081621, and Collection System Permit Number WQCS00009, which services include the treatment of wastewater within the jurisdictional area of the **JURISDICTION**; and

WHEREAS, the **JURISDICTION** and **WSACC** previously entered into an existing Interjurisdictional Pretreatment Agreement, which terminates on December 31, 2023; and

WHEREAS, WSACC is identified by the North Carolina Department of Environmental Quality ("**DEQ**")and the United States Environmental Protection Agency as being responsible for the Publicly Owned Treatment Works ("**POTW**"), including the Rocky River Regional Wastewater Treatment Plant and the Muddy Creek Wastewater Treatment Plant (together, the "**TREATMENT PLANTS**"); and

WHEREAS, WSACC is required by the state and federal regulations to control the introduction of pollutants from non-domestic users into the **TREATMENT PLANTS** by development and implementation of a pretreatment program; and

WHEREAS, DEQ requires an interlocal agreement with each local jurisdiction served, for the implementation and enforcement of the pretreatment program, by **WSACC**, in accordance with 40 CFR Section 403 of the Federal Regulations.

NOW, THEREFORE, WHEN THE JURISDICTION BECOMES ENGAGED IN PROVIDING WASTEWATER COLLECTION SERVICES, IT IS MUTUALLY AGREED AS FOLLOWS:

Pretreatment and Surcharge Program Agreement
Article I

Section A - Pretreatment Program

1) **WSACC** agrees to provide, implement, and maintain an approved pretreatment program as required by state and federal laws and regulations for the control of non-domestic discharges, in accordance with 40 CFR Section 403 of the Federal Regulations.

2) As part of the pretreatment program, **WSACC's** Sewer Use Ordinance, which shall be amended as necessary to remain consistent with state and federal regulations, contains the conditions and limitations to be met by each non-domestic discharger including federal and state pretreatment standards. This program allows **WSACC** to deny or conditionally approve new or increased contribution of flow and/or pollutants and to establish requirements for existing sources.

3) The Sewer Use Ordinance establishes the requirements for filing an Industrial Discharge Permit Application/Survey to discharge non-domestic wastewater into the Rocky River Regional Wastewater System and Muddy Creek Wastewater System. The Sewer Use Ordinance also establishes the following authorities:

   a) Requires existing non-domestic users to develop a compliance schedule for the installation of technology necessary to meet current pretreatment standards and to submit self-monitoring reports.

   b) Gives the staff of **WSACC** the authority to carry out inspections, surveillances and monitoring procedures necessary to determine compliance. This shall include the right to enter a non-domestic user's premises to examine records of monitoring activities.

   c) Allows **WSACC** to seek injunctive relief for noncompliance and to seek and assess civil penalties for noncompliance.

   d) Gives **WSACC** the authority to halt or prevent any discharges that present or are likely to present an imminent or substantial endangerment to the health or welfare of any person or the environment, or that threaten to interfere with the operations of the **TREATMENT PLANTS**, or cause violation of **WSACC's** permits.

   e) Items (a) through (d) above shall not be interpreted as exclusive and, shall not be interpreted as preventing or restricting the **JURISDICTION** from exercising the same rights, privileges, and/or immunities pursuant to the **JURISTDICTION's** Sewer Use Ordinance.

4) The **JURISDICTION** agrees to adopt a Sewer Use Ordinance that parallels the Sewer Use Ordinance adopted by **WSACC**, which is consistent with state and federal regulations. The **JURISDICTION's** Sewer Use Ordinance shall be amended as necessary to ensure that all the requirements of the **JURISDICTION's** Sewer Use Ordinance are as stringent as the requirements of **WSACC's** Sewer Use Ordinance.

5) The **JURISDICTION** agrees to require, by its Sewer Use Ordinance, that all non-domestic dischargers, existing and future, file an Industrial Discharge Permit Application/Survey directly with **WSACC** and to comply with all other provisions of **WSACC's** Sewer Use Ordinance.

6) **WSACC** will deliver a copy of the draft Industrial Discharge Permit to the **JURISDICTION** for review and approval. Comments must be received by **WSACC** within fourteen (14) days from the date the draft Industrial Discharge Permit was received by the **JURISDICTION**. If the **JURISDICTION** does not provide comments to **WSACC** within the 14-day period, the **JURISDICTION** is deemed to have no comments and the permit shall be sent to the industrial user and the State for approval as drafted. Any changes requested or required by the **JURISDICTION** must be justified by the **JURISDICTION**. If the **JURISDICTION** needs to impose any special conditions upon a specific discharger, such as the requirement to equalize flow to protect sewer lines, the **JURISDICTION** must notify the discharger and **WSACC**. **WSACC** shall include these special conditions in the permit.

7) Both the **JURISDICTION** and **WSACC** agree to uphold the permit limitations or conditions imposed upon a non-domestic discharger by either or both.

8) **WSACC** agrees to provide the **JURISDICTION** with copies of all permits and copies of all correspondence with non-domestic dischargers connected to the **JURISDICTION's** wastewater collection system.

9) To the extent the **JURISDICTION** possesses such records, the **JURISDICTION** agrees to provide **WSACC**, upon request, any and all records relating to water use and wastewater discharges by non-domestic user(s) for the purpose of validation of monitoring records and compliance with pretreatment standards and requirements. The **JURISDICTION** and **WSACC** shall have the right to require the installation of a flow meter on wastewater services for wastewater volume determination pursuant to existing policies and procedures.

10) The **JURISDICTION** agrees to control, as provided for in the **JURISDICTION**'s Sewer Use Ordinance, connections to its wastewater collection system so that all connections meet the requirements of the **JURISDICTION's** Sewer Use Ordinance. Procedures for approving industrial connections to the sanitary sewer system are summarized in Appendix A.

11) The staffs of the **JURISDICTION** and **WSACC** agree to coordinate in good faith prior to severing the power and/or water service to prevent any adverse impacts on the sanitary sewer system, the **TREATMENT PLANTS**, or the environment.

Section B - Surcharge Program

WSACC shall include in the Sewer Use Ordinance discharge limits based on the treatment plant influent design for particular constituents. Users discharging in excess of the constituent levels listed in the Sewer Use Ordinance will be subject to surcharges due and payable to WSACC as noted on invoices for the surcharges. Surcharges are not an exclusive remedy and may be used in conjunction with additional enforcement remedies to obtain compliance with the Sewer Use Ordinance or an applicable Industrial Discharge Permit. No discharge will be allowed which will cause WSACC to be in non-compliance with its permits for the **TREATMENT PLANTS.**

Section C - Compensation

1) **WSACC** will establish the basis for a Surcharge Rate Structure uniform throughout **WSACC's** service area and the **JURISDICTION** and consistent with current state and federal regulations. **WSACC** will review and update the surcharge rate as necessary to comply with the Sewer Use Ordinance and to recover all the cost incurred by the excess loadings (e.g. Surcharge Fees). Any proposed changes and modifications to the Surcharge Rate Structure will be reviewed with the **JURISDICTION** before adoption.

2) **WSACC** will include in and as a separate part of the Surcharge Rate Schedule Program, a Rate Schedule that shall recover the cost for administering and monitoring of the Pretreatment and Surcharge Programs (e.g. Program Fees and Sample Fees).

3) The Rate Schedules for the Pretreatment and Surcharge Programs, described in number 1 and 2, shall be reviewed by **WSACC** annually to insure that each non-domestic source is paying a reasonable fair share. Each non-domestic user, subject to the Pretreatment and Surcharge Programs shall be billed directly by **WSACC**. Bills are payable within twenty (20) days from the billing date.

4) To the extent the **JURISDICTION** possesses such records, the **JURISDICTION** agrees to provide the EHS Compliance Manager at the **TREATMENT PLANTS** with monthly water consumption and wastewater metered data by the third (3^{rd}) day of each month for the previous month. The data will be used to calculate the monthly Surcharge Billing for each non-domestic user subject to the Pretreatment and Surcharge Programs, in accordance with **WSACC's** Sewer Use Ordinance.

Article II

Remedies For Non-compliance

1) The **JURISDICTION** agrees to reimburse and hold harmless **WSACC** from all costs and damages to treatment works or disruption of treatment processes or operations, including costs for sludge disposal, which may result from any act or omission by the **JURISDICTION** not in accordance with this **AGREEMENT**.

2) **WSACC** and the **JURISDICTION** agree to not accept any wastewater from any source, domestic or non-domestic, whose facilities do not meet all State requirements concerning obtaining and holding a valid permit prior to construction or whose permit has been revoked by **WSACC**.

3) The **JURISDICTION** agrees that **WSACC** may exercise any of its enforcement options within its Sewer Use Ordinance, WSACC's Enforcement Response Plan and/or the industry's permit. The **JURISDICTION** also agrees to support **WSACC** in the enforcement procedures and action(s) taken by **WSACC** to correct violations of **WSACC's** Sewer Use Ordinance and Pretreatment Program, provided such enforcement action(s) and procedures are in accordance with **WSACC's** Sewer Use Ordinance as may be amended.

4) In the event the **JURISDICTION** and/or **WSACC** fails to comply with any of the terms of this **AGREEMENT**, **WSACC** and/or the **JURISDICTION** may initiate appropriate action for damages or for specific performance for compliance with the terms hereof.

Article III

Section A - Duration of Agreement

This **AGREEMENT** is effective as of the day and year first above written and, unless amended or modified as set forth in Article III, Section B hereinafter, shall remain in effect until December 31, 2043. Action to review, renew, and/or extend this **AGREEMENT**, as written or as appropriately modified, shall require action by both respective governing bodies of **WSACC** and the **JURISDICTION** on or before December 1, 2043.

Section B - Method of Amendment/Termination of Agreement

This **AGREEMENT** may be amended or terminated only by a vote of the majority of the members of each of the respective governing boards of **WSACC** and the **JURISDICTION**.

Section C - Warranties

WSACC and the **JURISDICTION** hereby warrant and represent that:

a) Execution of this **AGREEMENT** and full performance of its own obligations hereunder is fully authorized by law;

b) Each has complied or will comply with all procedures necessary to render its execution of this **AGREEMENT** and the performance of its obligations hereunder as valid, legal and binding acts of **WSACC** or the **JURISDICTION**, respectively.

Section D - Miscellaneous

WSACC and the **JURISDICTION** further say that:

a) No failure or delay in exercising any right hereunder on the part of either party shall operate as a waiver thereof, nor shall any single or partial exercise by either party of any right hereunder preclude any other further exercise thereof or the exercise of any other right;

b) Except as modified by separate written agreement of **WSACC** and the **JURISDICTION** and/or termination as provided herein, this **AGREEMENT** shall be binding upon and endure to the benefit of **WSACC** and the **JURISDICTION**, and their respective successors and assigns.

c) Either party perceived to be in violation of this **AGREEMENT** by the other shall be notified in writing of the perceived violation by the other and given ten (10) days from the receipt of such notification to cure any such violation. Said notice shall be hand-delivered to the Executive Director of **WSACC** or the Signatory Representative of the **JURISDICTION**.

d) Neither party shall be liable to the other for violation of this **AGREEMENT** when such violation is proximately caused by force majeure whether by act of nature or person.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, the **PARTIES** have executed this **AGREEMENT** in duplicate originals, following due and proper approval by their respective governing bodies in official session.

WATER AND SEWER AUTHORITY OF CABARRUS COUNTY

By: _____
Name: Michael Wilson
Title: Executive Director

ATTEST:

_____
Tammy Garifo, Executive Secretary
to the Board of Directors
(Seal)

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

_____ _____
Wendi Heglar, Finance Director Date

IN WITNESS WHEREOF, the **PARTIES** have executed this **AGREEMENT** in duplicate originals, following due and proper approval by their respective governing bodies in official session.

CABARRUS COUNTY

By: _____
Name: _____
Title: _____

ATTEST:

_____
_____, _____
(Seal)

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

_____ _____
_____, _____ Date

APPENDIX A

PROCEDURES FOR APPROVING INDUSTRIAL

CONNECTIONS

TO THE SANITARY SEWER SYSTEM

(1) Once the user has contacted the JURISDICTION for a tie-in connection to discharge non-domestic wastewater into the sanitary sewer system, the JURISDICTION should review the request and determine whether it approves the wastewater discharge, discharge location, sampling location, connection to sanitary sewer system, etc. WSACC shall be informed in writing of the JURISDICTION's decision, questions and/or concerns.

(2) If the user proposes non-domestic discharge (i.e. industrial user), upon approval from the JURISDICTION, the industrial user shall be instructed by the JURISDICTION to submit a completed Industrial User Wastewater Survey and Permit Application to WSACC for review. If the JURISDICTION does not have a copy of the application, it should instruct the industrial user to contact WSACC's Pretreatment staff at 704-788-4164.

(3) WSACC will review the application and determine whether the wastewater can be accepted into one of the TREATMENT PLANTS. Upon this determination, WSACC will submit a letter to the industrial user of the decision, with a copy forwarded to the JURISDICTION. For connections denied, the industrial user may appeal the decision or request a hearing in accordance with WSACC's Sewer Use Ordinance.

(4) Once the proposed connection has been properly approved by both WSACC and the JURISDICTION, WSACC will determine whether the industrial user should be permitted and/or included in the local pretreatment program.

(5) WSACC will notify the industrial user of the final determination and a copy of all correspondence will be sent to the JURISDICTION, in accordance with this AGREEMENT.

Note: These same procedures should be followed for additional connections to the sanitary sewer system from existing industries.

Updated: 05/23

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
DHS - Budget Revision For Additional ARPA Congregate Nutrition Funds

BRIEF SUMMARY:
The Cabarrus County Congregate Nutrition (LunchPlus) program originally received ARPA funding through the Centralina Area Agency on Aging in March 2022 in the amount of $100,244.00. Those funds were exhausted by the end of FY23.
The Congregate Nutrition program has now been awarded an additional $32,500.00 in ARPA funding through the Area Agency on Aging. The deadline to spend these funds is September 30, 2024. There is no county match required for these funds.

REQUESTED ACTION:
Motion to adopt budget amendment.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Anthony Hodges, Adult and Aging Services Program Administrator
Tammy Bare, Interim Adult and Aging Services Program Administrator

BUDGET AMENDMENT REQUIRED:
Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Budget Amendment

Budget Revision/Amendment Request

Date: 1/16/2024 **Amount:** 32,500.00

Dept. Head: Karen Calhoun **Department:** DHS

☐ **Internal Transfer Within Department** ☐ **Transfer Between Departments/Funds** ☑ **Supplemental Request**

The Nutrition Services Department is receiving additional ARPA funding for congregate nutrition in the amount of $32,500.00. The funds are to assist with expenses of Innovation services like program design, implementation, assessment, workflow, data collection and reporting and service delivery to hard to reach, underserved, and high risk populations. The grant will run through September 2024. There is NO County Match.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	5750-6224-ARP	Congregate Nutrition Grant	-	32,500.00	-	32,500.00
001	9	5750-9335-ARP	Food	-	32,500.00		32,500.00
001	9						0.00
001	6						0.00
001	9						0.00
001	9						0.00
001	9						0.00
001	9						0.00
						Total	0.00

Budget Officer

☐ Approved

☐ Denied

_____

Signature

_____

Date

County Manager

☐ Approved

☐ Denied

_____

Sianature

_____

Date

Board of Commissioners

☐ Approved

☐ Denied

_____

Signature

_____

Date

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Finance - Fiscal Year 2023 ACFR and Audit

BRIEF SUMMARY:
The Annual Comprehensive Financial Report (ACFR) for fiscal year ended June 30, 2023 and has been presented to the Board of Commissioners.

REQUESTED ACTION:
Motion to accept the Fiscal Year 2023 Annual Comprehensive Finance Report as presented.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
James Howden, Finance Director
Matt Braswell, Senior Manager with Martin Starnes and Associates

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Fiscal Year 2023 ACFR
- Power Point Presentation

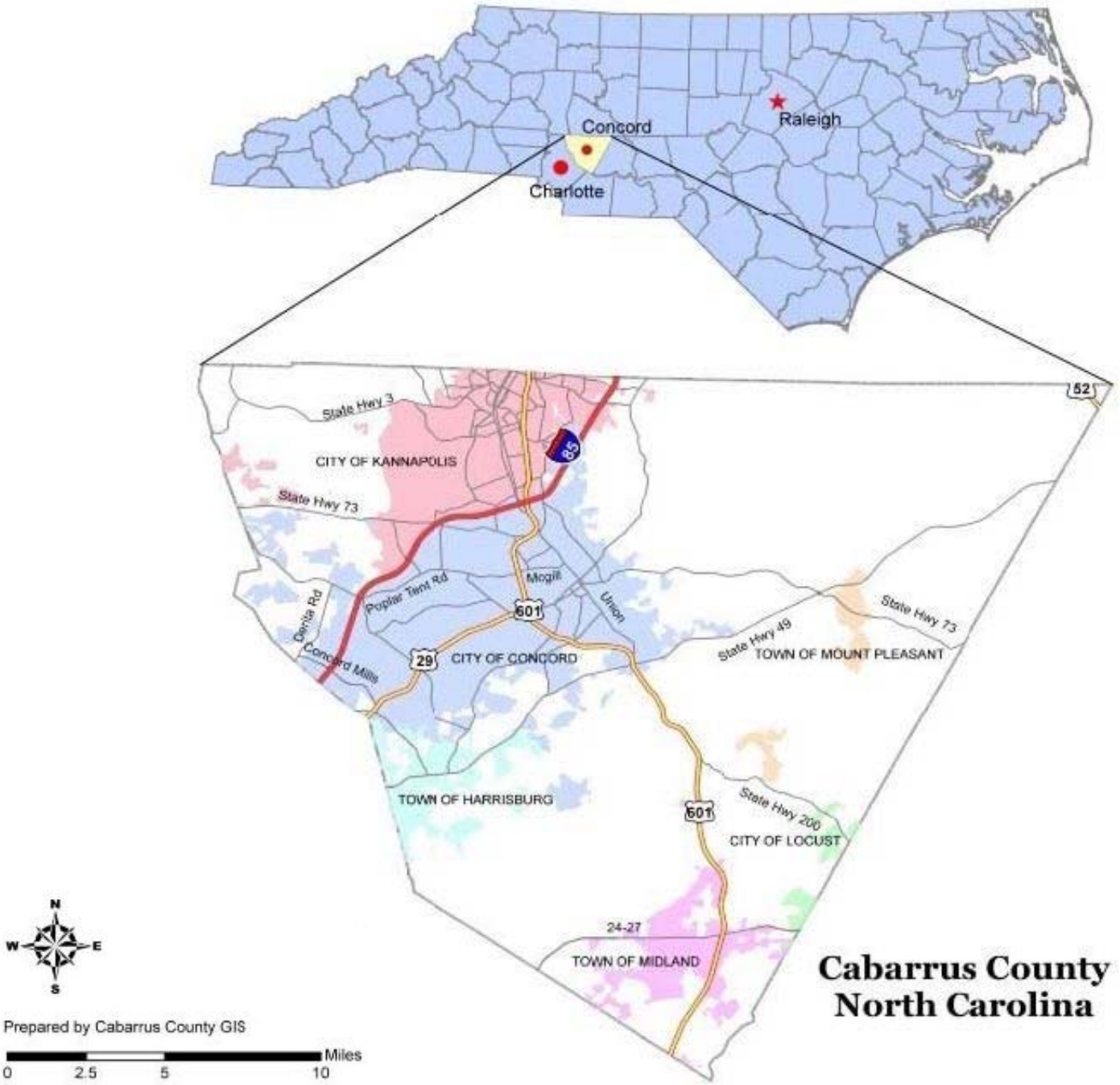
CABARRUS COUNTY
NORTH CAROLINA



CABARRUS COUNTY
America Thrives Here

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2023


Concord
Raleigh
Charlotte
State Hwy 3
CITY OF KANNAPOLIS
State Hwy 73
85
52
Poplar Tent Rd
Mogil
601
Union
Derita Rd
Concord Mills
29
CITY OF CONCORD
State Hwy 49
TOWN OF MOUNT PLEASANT
State Hwy 73
TOWN OF HARRISBURG
601
State Hwy 200
CITY OF LOCUST
24-27
TOWN OF MIDLAND
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W
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Prepared by Cabarrus County GIS
Miles
0
2.5
5
10
Cabarrus County
North Carolina


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

Cabarrus County

North Carolina

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2023

PREPARED BY THE CABARRUS COUNTY FINANCE DEPARTMENT

James M. Howden, Finance Director


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

Cabarrus County, North Carolina
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INTRODUCTORY SECTION


CABARRUS COUNTY SEAL
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NORTH CAROLINA

Finance Department

November 30, 2023

To the Board of Commissioners and the Citizens of Cabarrus County, North Carolina:

State law requires that all general-purpose local governments publish each year a complete set of financial statements, presented in accordance with generally accepted accounting principles (GAAP), and audited by a certified public accountant in accordance with generally accepted auditing standards. Pursuant to this requirement, we hereby issue the annual comprehensive financial report (ACFR) for the County of Cabarrus (the County) for the fiscal year ended June 30, 2023.

County management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework designed to both protect the County's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County designed its comprehensive framework of internal controls to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The licensed certified public accountants of Martin Starnes & Associates, CPA's, P.A., audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year that ended June 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. **The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2023, are fairly presented in all material respects with GAAP.** This report presents the independent auditor's report as the first component of the financial section.

The independent audit of the financial statements of the County was part of a broader, federally- and state-mandated Single Audit designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. The County issues the Single Audit report separately from the ACFR. Results of the Single Audit can be found in the compliance section of this report GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A).

This letter of transmittal complements MD&A and should be read in conjunction with it. This report presents the MD&A immediately following the report of the independent auditors.

Profile of Cabarrus County

The County, incorporated in 1792, is in the Piedmont section of the state of North Carolina and bordered on the north by Rowan and Iredell counties, on the east by Stanly County, on the south by Union County and on the west by Mecklenburg County; it comprises approximately 230,400 acres. There are six municipalities in the County, the largest of which is the City of Concord, also the County seat. Concord is approximately 124 miles from the City of Raleigh, North Carolina and 18 miles northeast of the City of Charlotte, North Carolina. The second largest municipality is the City of Kannapolis. The Towns of Mount Pleasant, Harrisburg, Midland, and Locust are smaller municipalities in the County. The North Carolina State Demographer estimates the County had a County population of 235,797 as of July 2022. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County has operated under the Board of Commissioners-County Manager form of government since 1976. The governing board consists of five commissioners. The governing board is responsible for, among other things, passing ordinances, adopting a balanced budget, appointing committees, and hiring the County's manager, tax administrator, attorney, and clerk. The County Manager serves as the chief executive and is responsible for carrying out the policies and legislative priorities of the governing board, overseeing day-to-day operations, and appointing the directors of various departments.

Local Economy

The County is one of 10 counties located in the Charlotte-Concord-Gastonia, NCSC Metropolitan Statistical Area (the "Charlotte MSA"). According to the U.S. Census Bureau, as of July 1, 2020, the Charlotte MSA was the 22nd largest MSA in the United States with nearly 2.7 million residents. The following table lists the five largest non-public sector employers in the County as of June 30, 2023:

Company	Employees
Atrium Health	5,140
Cabarrus County Schools	4,410
Cabarrus County Government	1,345
Wal-Mart	1,225
Amazon	1,175

The County's rapid growth, largely attributable to the County's position in the Charlotte MSA, strong labor force, and pro-business policy climate has continued during this period of uneven national economic indicators. Short-range and long-range planning has provided the needed infrastructure to accommodate current and anticipated growth, particularly with strong cooperation with municipalities on economic recruitment and development efforts. The Cabarrus Economic Development Corporation ("Cabarrus EDC"), which operates with full-time staff, serves as the County's primary recruiting and marketing entity. The Cabarrus EDC makes a measurable impact on individuals and families through program partnerships for local start-ups, support of existing businesses, and recruitment of new industry. This includes supporting incubators for entrepreneurs, facilitating growth of existing businesses, and keeping an inventory of available sites for business recruitment. All of these efforts position the County for continued economic development.

One of the largest industrial/manufacturing parcels in the state, which encompasses over 2,100 acres, lies in the City of Concord. The manufacturing site and land on both sides of U.S. 29 is available for development and is being marketed as The Grounds at Concord. Since 2019, the Cabarrus EDC has announced over $2 billion dollars of new investment and over 1,800 new jobs at the site, including manufacturing facilities for Eli Lilly, Red Bull, Ball and Rauch. The property is adjacent to George Liles Parkway, which has been extended/improved and provides a four-lane connector to U.S. 29, I-85, N.C. 73, and N.C. 3. In the future, the four-lane thoroughfare will extend to NC 49.

The City of Concord also started a Downtown Revitalization project in 2020. Lansing Melbourne Group's Novi mixed-use projects represent an estimated $70 million of private investment and will add nearly 300 new market-rate and workforce apartments, commercial retail space, and a rooftop restaurant to the heart of downtown. In early 2023, Cabarrus County completed and opened a new 250,000 square foot courthouse and public plaza development in the downtown Concord area. The city's streetscape project will replace aging utility infrastructure and improve pedestrian walkability, recreation, and outdoor dining opportunities.

Similarly, the City of Kannapolis began a Downtown Revitalization project in 2016. Atrium Health Ballpark, home to minor league baseball's Kannapolis Cannon Ballers, is the centerpiece of the transformation along with the revamped West Avenue streetscape. The VIDA district includes 284 apartments, as well as commercial/retail space and a public parking deck. More than 30 businesses are now open on West Avenue including restaurants, boutiques, and a brewery. The City has reached an agreement with Right Field Development, which should begin construction soon on a mixed-use district adjacent to the ballpark consisting of offices, a restaurant, condos, and potentially a hotel.

Atrium Health Cabarrus, located in Concord, is the largest employer in the County. The 457-bed medical center serves a five-county region with more than 4,000 employees serving in more than 30 facilities throughout the region.

The retail mix in Cabarrus County includes sites that serve the region/state and the local economy. The regional magnet is Concord Mills, which is the state's largest tourism draw with over 17 million visitors each year and continues to spur additional retail and non-retail development.

According to a 2021 NCDOT Division of Aviation economic impact analysis, Concord-Padgett Regional Airport contributed over $831 million into the local economy and supported 5,070 jobs in the region. There are currently 160 aircraft based at the airport with a combined taxable value of $270 million. Bringing additional revenues, based aircraft and new services for the community ensures the airport's role as a critical regional economic generator and community asset.

The County promotes itself through definable motorsports brand as well. This is due to the large concentration of motorsports attractions, including Charlotte Motor Speedway, the four wide dragstrip, NASCAR driving schools and NASCAR based teams such as Hendrick Motorsports, Roush Fenway Keselowski Racing and Stewart-Hass Racing which provides race fans and visitors the opportunity to get behind the scenes look at top racing teams. In addition to the actual teams, there are several racing support/supplier businesses that provide metal fabrication, car design, and engine building services that support the small and medium sized racing teams. In addition, the speedway complex hosts many more events such as: dirt track racing, drag racing, trade shows, circuses, and outdoor concerts. The combination of these events attracts over a million visitors to Cabarrus County each year resulting in Cabarrus County ranking in the top five counties in North Carolina for tourism.

Long-term financial planning

As part of the annual budget development process, the County develops a Five-Year Financial Plan - a forecast of revenues and expenditures for a five-year period beginning with the proposed budget for the upcoming fiscal year. The purpose of the Five-Year Financial Plan is to ensure the County can meet commitments, obligations, and anticipated needs in a fiscally sound manner. The basis for the forecast is the then-current fiscal year. Forecasts for subsequent years rely on previous year expenditures and revenues as a starting point. Increases and decreases are itemized.

In addition, the County re-examines and adopts a Capital Improvement Plan (CIP) each year. The CIP is a five-year plan for capital projects that details estimated costs, project descriptions and funding sources. The CIP generally addresses capital projects with a value greater than $100,000 (and greater than $500,000 for Cabarrus County Schools) and a useful life longer than one year. The County acknowledges pay-as-you-go financing as a significant capital financing source but recognizes that debt issuance is sometimes the most appropriate financing structure for a capital project. Current and planned debt obligations factor into the County's long term financial planning.

The County has identified economic development, future capital needs of the County, our public schools, and our community college as significant issues to address as we strive to enhance the viability of our County and its resident.

Relevant Financial Policies

In accordance with state statutes, appropriated fund balance in any fund will not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts. The County maintains an undesignated fund balance of 15 percent (15%) to meet cash flow needs, which exceeds the eight percent (8%) recommended by the North Carolina Local Government Commission (LGC).

Board policy permits the use of fund balance to avoid cash-flow interruptions, generate interest income, and assist in maintaining an investment-grade bond rating. The County does not use fund balance for recurring, operational expenses unless required to overcome revenue shortfalls related to significant downturns in the economy. Additional assigned fund balance totaling $5,000,000 is set aside to sustain operations during unanticipated emergencies and disasters.

Upon the completion of the annual audit of the County finances, any undesignated fund balance above 15% transfers to the Community Investment Fund (CIF) to reduce reliance on debt financing; or to the Self-Funded Hospitalization Fund, the Self-Funded Liability Fund or the Self-Funded Workers' Compensation Fund as required to maintain the integrity of those funds.

If unassigned fund balance at the end of the current fiscal year is less than the approved fund balance level, the County must replenish the deficiency within three fiscal years.

Major initiatives

The County made progress on numerous initiatives over the past year including:

- In June 2023, the County's new courthouse opened to the public.
- The County's Index Crime Rate is 27th in the State out of 100 counties. The County had a 20% reduction in reportable crimes.
- The Traffic Education and Enforcement Unit wrote citations and/or charged nearly 2,000 moving violations and reached more than 4,000 residents with traffic safety messaging.
- Sustained a two-day turnaround on residential plan reviews.
- Exceeded benchmark on two-week commercial plan review (currently 5-7 days).
- Cardiac arrest survival rates continued to exceed national standards.
- Hired the County's first behavioral health director and continued design work on a regional behavioral health facility.
- Household hazardous waste received over 80,000 pounds of paint for proper disposal.
- Collected over $12 million in child support on behalf of children in Cabarrus County.
- Provided over $7.5 million of emergency rental assistance to over 1,400 families.

Awards

The County was fortunate to receive the following awards and recognition over the past year:

Certificate of Excellence in Financial Reporting - the Government Finance Officers Association of the United States and Canada (GFOA) awarded to the County for its ACFR for the fiscal year ended June 30, 2022. This was the 38th consecutive year the County received this prestigious award.

Distinguished Budget Presentation Award - the GFOA awarded to the County for its annual budget document for the fiscal year ended June 30, 2022. This was the 24th year the County received this prestigious award.

Acknowledgements

In closing, we extend our sincere appreciation to the Finance Department staff and Martin Starnes & Associates, CPA's, P.A. Producing this report would not have been possible without their dedicated assistance. To the Board of Commissioners, thank you for your continued support for maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,

Michael K. Downs
County Manager

James M. Howden
Finance Director


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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

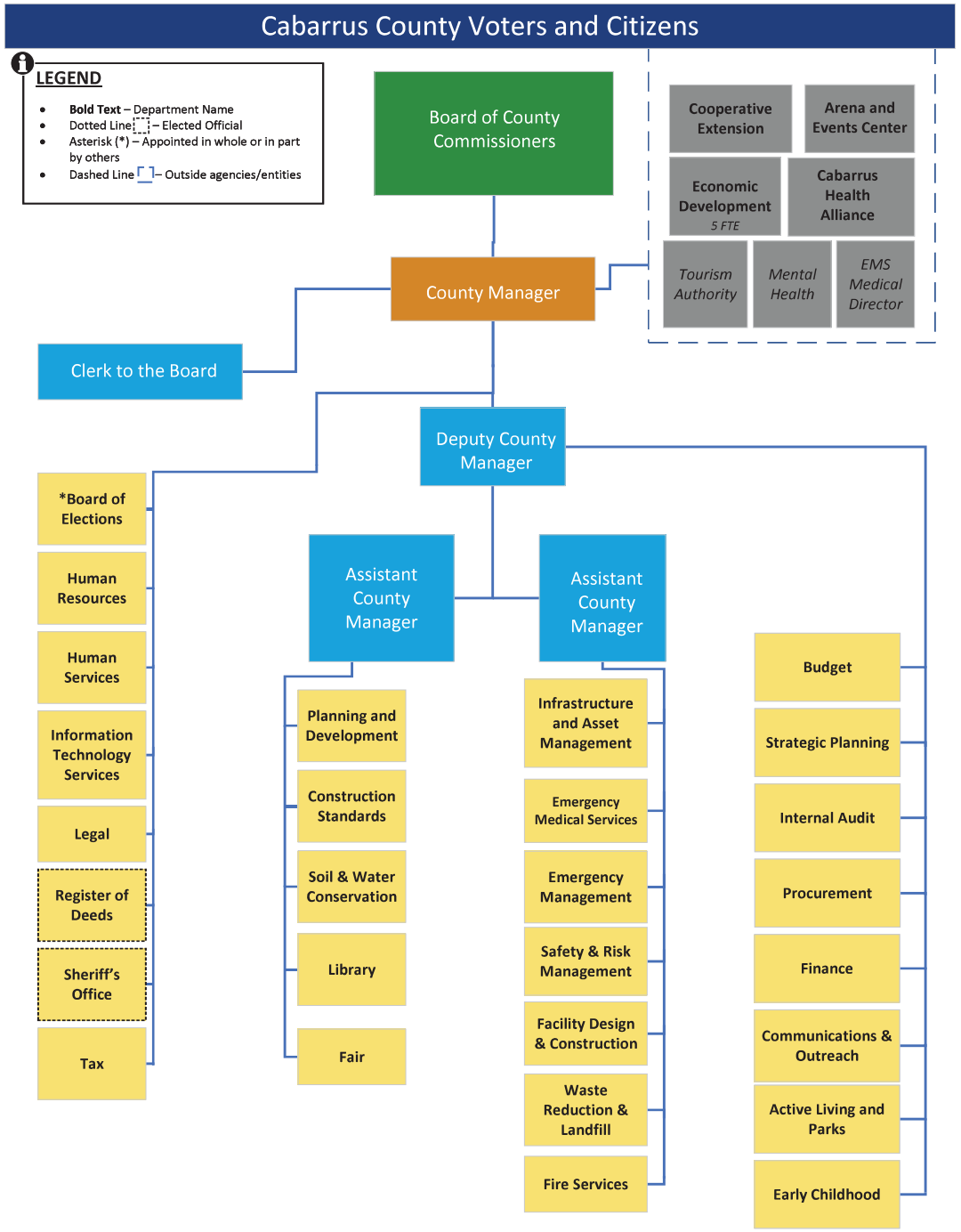
Cabarrus County
North Carolina

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morrill

Executive Director/CEO


Cabarrus County Voters and Citizens
LEGEND
Bold Text – Department Name
Dotted Line – Elected Official
Asterisk (*) – Appointed in whole or in part by others
Dashed Line – Outside agencies/entities
Board of County Commissioners
Cooperative Extension
Arena and Events Center
Economic Development
5 FTE
Cabarrus Health Alliance
Tourism Authority
Mental Health
EMS Medical Director
County Manager
Clerk to the Board
Deputy County Manager
*Board of Elections
Human Resources
Human Services
Information Technology Services
Legal
Register of Deeds
Sheriff's Office
Tax
Assistant County Manager
Assistant County Manager
Planning and Development
Construction Standards
Soil & Water Conservation
Library
Fair
Infrastructure and Asset Management
Emergency Medical Services
Emergency Management
Safety & Risk Management
Facility Design & Construction
Waste Reduction & Landfill
Fire Services
Budget
Strategic Planning
Internal Audit
Procurement
Finance
Communications & Outreach
Active Living and Parks
Early Childhood

Board of County Commissioners

Chairman ..... Stephen M. Morris
Vice-Chair ..... Lynn W. Shue
Commissioner ..... Christopher A. Measmer
Commissioner ..... Kenneth M. Wortman
Commissioner ..... Barbara C. Strang

Other Elected Officials

Sheriff ..... Van W. Shaw
Register of Deeds ..... M. Wayne Nixon

County Manager ..... Michael K. Downs
Deputy County Manager ..... Rodney D. Harris
Assistant County Manager ..... Kyle D. Bilafer
Assistant County Manager ..... Kelly F. Sifford

Clerk to the Board ..... Lauren E. Linker

General Counsel ..... Evan A. Lee

County Department Directors

Budget ..... Rashmikant Khatri
Communications and Outreach ..... Jonathan A. Weaver
Construction Standards ..... T. Matt Love
Cooperative Extension ..... Tracy M. LeCompte
Board of Elections ..... Carol L. Soles
Emergency Management ..... Jason A. Burnette
Emergency Medical Services ..... James W. Lentz
Facility Design and Construction ..... Michael A. Miller
Fair ..... Kathleen P. Sharpe
Finance ..... James M. Howden
Human Resources ..... Lundee L. Covington
Human Services ..... Karen B. Calhoun
Information Technology Services ..... Todd M. Shanley
Libraries ..... Melanie J. Holles
Parks ..... Londa A. Strong
Waste Reduction and Landfill ..... Kevin P. Grant
Tax Administration ..... M. David Thrift
Veterans' Services ..... Tony R. Miller


CABARRUS COUNTY SEAL
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FINANCIAL SECTION


CABARRUS COUNTY SEAL
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NORTH CAROLINA

Independent Auditor's Report

To the Board of Commissioners
Cabarrus County
Concord, North Carolina

Report on the Audit of the Financial Statements

Opinions

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 Cabarrus County, North Carolina, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Cabarrus County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Opioid Settlement Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Public Health Authority of Cabarrus County (Cabarrus Health Alliance) which represents 100% of the assets, net position, and revenues of the discretely presented component units as of June 30, 2023, and the respective changes in financial position for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Cabarrus Health Alliance, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2023 on our consideration of Cabarrus County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Cabarrus 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 Cabarrus County's internal control over financial reporting and compliance.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
November 30, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS


CABARRUS COUNTY SEAL
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As management of Cabarrus County, we offer readers of Cabarrus County's financial statements this narrative overview and analysis of the financial activities of Cabarrus County for the fiscal year ended June 30, 2023. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

Financial Highlights

- On the government-wide Statement of Net Position, the assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year 2023 by $122.5 million (*net position).* The County's net position is impacted considerably by the debt the County has issued on behalf of the School Systems and Community College to fund school capital outlay. Under North Carolina law, the County is responsible for providing capital funding for schools. The County has chosen to meet its legal obligation by issuing general obligation and installment purchase debt. The County funds the capital assets; however, the Schools Systems and Community College utilize them. Since the County, as the issuing government acquires no capital assets, the County has incurred a liability without a corresponding increase in assets. At the end of the fiscal year, the outstanding balance of school-related debt was $263.0 million.

- The County's total net position increased by $68.97 million, due to an increase in governmental activities of $68.91 million and an increase in business-type activities of $.06 million (Exhibit 2).

- As of the close of the 2023 fiscal year, the County's governmental funds reported combined ending fund balances of $240.7 million after a net increase in fund balance of $28.2 million. Approximately 60.4% of this total amount or $145.3 million is restricted or non-spendable.

- At the end of the 2023 fiscal year, unassigned fund balance for the General Fund was $89.5 million, or 24.9%, of total General Fund expenditures and transfers out for the fiscal year.

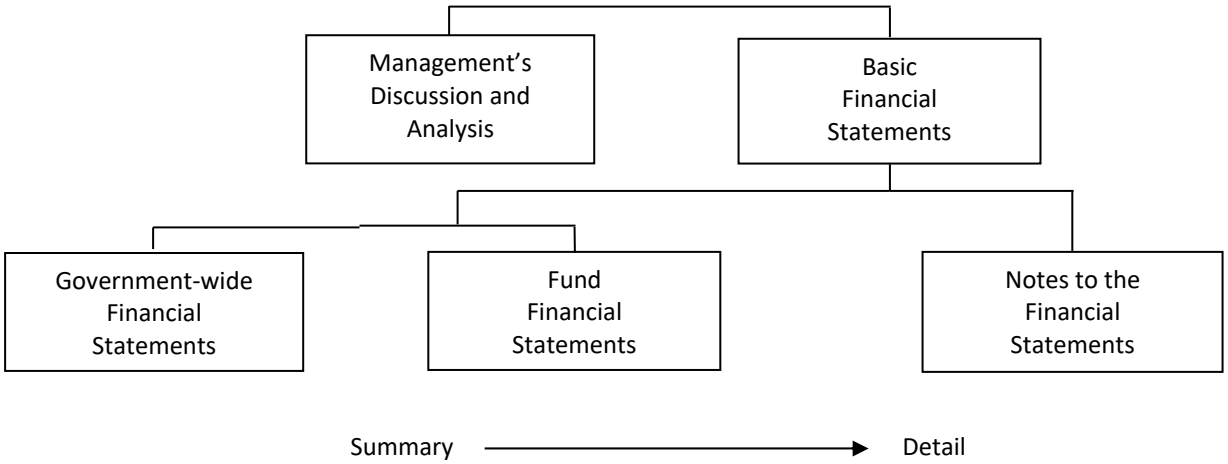
- Cabarrus County's total debt increased by $14.8 million, or 3.6%, during the current fiscal year. Due to normal debt service payments, COPS and LOBS debt decreased by $39.6 million, General Obligation Bond debt decreased by $7.3 million, and installment financing decreased by $.2 million. A draw direct borrowing finance agreement was established in fiscal year 2022, the current liability is $75.2 million, an increase of $62.0 million.

- For the first time in history, Cabarrus County earned the distinction of AAA ratings by Fitch Ratings and Moody's Investors Service. The County maintained AA+ rating with S&P Global ratings. The ratings reflect sound operating performance, revenue growth, strong economic development, and maintenance of healthy reserves.

Overview of the Financial Statements

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

Required Components of Annual Financial Report (Figure 1)



Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (Exhibits 3 through 11) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's General Fund, non-major governmental funds, and internal service 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 and other post-employment benefits.

Government-Wide Financial Statements

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

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

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the County's basic services such as public safety, parks and recreation, and general administration. Property taxes and state and federal grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide. The only business-type activity fund is the landfill operations. The only component unit the County has is the Cabarrus Health Alliance. Cabarrus Health Alliance was incorporated under the Hospital Authority Act to provide public health care to the citizens and residents of the County. The Chairperson of the Board of Commissioners for Cabarrus County appoints the members of the Board of the Health Alliance.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Cabarrus 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 NC General Statutes or the County's Budget Ordinance. All of the funds of Cabarrus 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, 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* which provides 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 government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Cabarrus County adopts an annual budget for its General Fund, as required by the NC 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 – Cabarrus County has two kinds of proprietary funds. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Cabarrus County uses an enterprise fund to account for landfill operations. This fund is the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities. *Internal Service Funds* are used to account for operations that provide services to other departments on a cost-reimbursement basis. Cabarrus County uses an internal service fund to account for self-insured hospitalization/dental and workers' compensation/property liability activities.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Cabarrus County has three fiduciary funds. Two are custodial funds and one Pension Trust Fund.

Notes to the Financial Statements – The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the County's non-major governmental funds and internal service 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 statement.

Following the notes is the required supplemental information. This section contains funding information about the County's pension plans and other post-employment benefits.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The County's assets and deferred outflows of resources exceeded its liabilities, and deferred inflows of resources by $122.5 million as of June 30, 2023. The County's net position increased by $68.9 million in the same period. Net position is reported in three categories: net investment in capital assets, restricted and unrestricted.

One of the largest portions of net position reflects its Net Investment in Capital Assets (e.g., land, buildings, vehicles, equipment, and other machinery used in providing services to residents). These assets are not available for future spending. Although the County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. The amount reported as net investment in capital assets increased from $158.7 million in the prior year to $185.9 million on June 30, 2023. The increase is mainly attributable to an increase in new assets associated with phase I of the courthouse completion.

The second reported category of net position is restricted net position. This category represents resources that are subject to specific external legal restrictions that limit the County's ability to access and use these funds beyond the purpose for which they were provided. Restricted net position totaled $145.8 million at June 30, 2023, a $35.3 million increase from prior year. This increase is primarily due to an increase in the stabilization by state statute which represents the County's receivables and outstanding encumbrances. The County's Capital Project fund included $75.5 million in encumbrances for the courthouse and other County projects that the County will use the draw direct borrowing finance agreement to pay. The County does not draw the funds until the invoices are paid.

The third category of the County's net position is reported as unrestricted. The balance is to be used to meet the government's ongoing obligation to citizens and creditors. At June 30, 2023, the County reported an unrestricted net position deficit of $209.2 million. This amount is impacted by the portion of the County's outstanding debt incurred for the Cabarrus County and Kannapolis City School Systems and Rowan-Cabarrus Community College. Even through the debt was issued to finance school capital outlay, the Governmental Accounting Standards Board has determined that it is not capital debt of the County since it does not finance assets that are owned by the County. At June 30, 2023, $263.0 million of the outstanding debt on the County's financial statements was related to assets included on the Schools Systems' and community college's financial statements. If this debt was not reported as a reduction of net position, the balance of unrestricted net position would be a surplus of $53.8 million.

Net position does not present the County's position regarding spending, this amount is presented in the governmental fund's statements.

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	$ 358,891,579	$ 306,562,046	$ 7,932,707	$ 7,328,426	$ 366,824,286	$ 313,890,472
Capital assets	347,250,141	303,560,586	2,252,676	2,284,446	349,502,817	305,845,032
Total assets	706,141,720	610,122,632	10,185,383	9,612,872	716,327,103	619,735,504
Deferred outflows of resources	49,928,492	39,852,050	143,986	97,405	50,072,478	39,949,455
Long-term liabilities outstanding	531,937,064	485,245,303	4,438,306	3,778,766	536,375,370	489,024,069
Other liabilities	87,676,872	81,574,534	155,874	190,222	87,832,746	81,764,756
Total liabilities	619,613,936	566,819,837	4,594,180	3,968,988	624,208,116	570,788,825
Deferred inflows of resources	19,628,768	35,239,848	62,600	128,731	19,691,368	35,368,579
Net Position						
Net investment in capital assets	183,698,605	156,428,800	2,252,676	2,284,446	185,951,281	158,713,246
Restricted	145,776,324	110,468,295	-	-	145,776,324	110,468,295
Unrestricted	(212,647,422)	(218,982,098)	3,419,913	3,328,112	(209,227,509)	(215,653,986)
Total net position	$ 116,827,507	$ 47,914,997	$ 5,672,589	$ 5,612,558	$ 122,500,096	$ 53,527,555

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 above 99.0 percent
- Continued low cost of debt due to the County's high bond rating and the prevailing interest rate environment.
- Management's proactive stance on monitoring spending across County departments to ensure compliance with the budget.
- Conservative spending practices which resulted in lower expenditures.
- The main area of under budget expenses were in the area of County salary and fringe which were $8.0 million under budget, due to unfilled positions and turnover.

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program Revenues:						
Charges for services	$ 27,578,799	$ 28,573,284	$ 1,025,067	$ 908,296	$ 28,603,866	$ 29,481,580
Operating grants and contributions	64,667,845	55,114,802	-	-	64,667,845	55,114,802
Capital grants and contributions	2,895,148	5,514,430	-	-	2,895,148	5,514,430
General revenues:						
Property taxes	238,498,719	229,030,987	-	-	238,498,719	229,030,987
Local option sales tax	78,357,960	72,616,470	-	-	78,357,960	72,616,470
ABC revenues	242,721	227,863	-	-	242,721	227,863
Other taxes and licenses	1,410,618	1,194,229	607,752	493,499	2,018,370	1,687,728
Investment earnings	9,817,567	(1,762,381)	169,253	8,374	9,986,820	(1,754,007)
Miscellaneous	3,520,931	1,399,291	6,230	116	3,527,161	1,399,407
Total revenues	426,990,308	391,908,975	1,808,302	1,410,285	428,798,610	393,319,260
Expenses:						
General government	38,650,194	42,088,592	-	-	38,650,194	42,088,592
Public safety	82,186,124	75,020,454	-	-	82,186,124	75,020,454
Economic and physical development	4,977,516	4,797,206	-	-	4,977,516	4,797,206
Environmental protection	121,645	122,163	-	-	121,645	122,163
Human services	64,264,463	55,574,511	-	-	64,264,463	55,574,511
Education	140,498,917	121,259,242	-	-	140,498,917	121,259,242
Cultural and recreation	10,308,138	9,956,155	-	-	10,308,138	9,956,155
Interest on long-term debt	16,448,929	12,271,921	-	-	16,448,929	12,271,921
Landfill	-	-	2,370,143	1,755,828	2,370,143	1,755,828
Total expenses	357,455,926	321,090,244	2,370,143	1,755,828	359,826,069	322,846,072
Increase (decrease) in net position before transfers	69,534,382	70,818,731	(561,841)	(345,543)	68,972,541	70,473,188
Transfers	(621,872)	(553,055)	621,872	553,055	-	-
Increase (decrease) in net position	68,912,510	70,265,676	60,031	207,512	68,972,541	70,473,188
Net position, beginning	47,914,997	(22,350,679)	5,612,558	5,405,046	53,527,555	(16,945,633)
Net position ending	$ 116,827,507	$ 47,914,997	$ 5,672,589	$ 5,612,558	$ 122,500,096	$ 53,527,555

Governmental Activities

For the fiscal year ended June 30, 2023, governmental activities increased the County's net position by $68.91 million, and business–type activities increased net position by $.06 million. As indicated on the previous page, the majority of the County's expenses were related to education ($140.5 million, 39.3 percent), public safety ($82.2 million, 23.0 percent) and human services ($64.3 million, 18 percent).

Business-type Activities

The County's business-type activity, the Landfill, experienced a $60,031, 1.1 percent increase in net position. Tipping fees increased in fiscal year 2023 by $129,403, nonoperating revenues increased by $281,146 and transfers in increased by $68,817. Operating expenses increased by $614,315 related to an increase in the Landfill's post closure liability account. Exhibit 7 provides a more detailed breakdown of revenue and expenses.

Financial Analysis of the County's Funds

As noted earlier, Cabarrus County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The County's major funds, as defined by GAAP for the fiscal year ended June 30, 2023, were the *General Fund,* the *County Capital Project Fund,* the *Cares Act Relief Fund,* and the *OPIOID Settlement Fund.*

Governmental Funds. The focus of Cabarrus County's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing Cabarrus 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 Cabarrus County. The County's total fund balance was $199.0 million of which $165.6 million was available for commitments, assignments, and appropriations. The governing body of Cabarrus County has determined that the County should maintain an available fund balance of 15% of General Fund expenditures in case of unforeseen needs or opportunities and to meet the cash flow needs of the County.

The County currently has an available fund balance of 46.0% of General Fund expenditures, while total fund balance represents 55.3% of that same amount. Of the $165.6 million available fund balance, the County has non-spendable and restricted of $47.8 million (24.0%), committed $55.6 million (27.9%) and assigned $6.2 million (3.1%) for specific projects and obligations. Following the fund balance policy, $53.1 million (26.7%) of the available fund balance has been set aside for working capital. This leaves $36.4 million (18.3%) of fund balance remaining for appropriation, commitment, or assignment.

General Fund balance at June 30, 2023 increased $21.3 million from the prior year. This net increase was primarily due to three factors:

- Sales taxes revenue exceeded last year by $7.7 million (10.4 percent). The increase is related to the increase is quantity of purchases within the County and the tate and an increase in overall prices of products being purchased.

- Investment earnings increase of $11.6 million. This is increase is driven by an increase in interest rates (from less than 1% to over 5%) and an increase in funds invested by the County throughout the year.

- Operational efficiencies resulted in 11.2 percent of unspent budgeted expenditures (excluding transfers) for the year. Mainly from payroll expenses due to lapse salaries.

Major and Non-Major Funds. The *County Capital Projects Fund* (Major Fund) was created in FY2020 for the account tracking of County capital improvement projects. A Limited Obligation Bond draw program was established in February 2020 to finance a portion of the projects. The current draw program, LOBS 2022B had actual draws in fiscal year 2023 of $38.7 million. Some of the major projects under construction are the Courthouse, Frank Liske Park Barn, EMS Headquarters, and Library/Senior Center. *General Fund,* the *Community Investment Fund,* and State Capital Infrastructure (SCIF) Grants funds are also being used to fund the projects. During fiscal year 2023 $36.3 million was spent towards the construction of these projects.

The *Cares Act Relief Fund* (Major Fund) was created in FY 2020 to record the funding received from the federal government to cover COVID-19 expenditures for the public health emergency. $13.0 million was recognized as revenue and expended during the fiscal year ending June 30, 2023.

The *School Capital Projects Fund* (Non-Major Fund) was created in FY2020 for the account tracking of School capital improvement projects. A Limited Obligation Bond draw program was established in February 2020 to finance a portion of the projects. Actual draws for fiscal year 2023 was $23.3 million. Some of the major projects under construction are a new Middle School, new Elementary School, and land for a future High School. *General Fund* and the *Community Investment Fund (Major Fund)* funding are also being used to fund the projects. During fiscal year 2023 $21.2 million was spent towards the construction of these projects.

General Fund Budgetary Highlights: During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust budgetary estimates; 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's budget amounted to an increase of $41.1 Million. The majority of this increase is related to transfers out to fund various County and School Capital Projects.

At year-end, *actual* General Fund revenues and transfers in exceeded the *final amended budget* numbers by 18.9 million (5.7%). Actual General Fund expenditures and transfers out were less than *final budgetary* figures by $32.6 million (9.1%).

Proprietary Funds. Cabarrus County's proprietary funds provide the same type of information found in the government-wide statements but in more detail. The Landfill Fund is the County's sole Enterprise fund. The Net position of the Landfill Fund increased by $60,031 during the fiscal year ended June 30, 2023.

Capital Asset and Debt Administration

Capital assets. Cabarrus County's investment in capital assets for its governmental and business-type activities as of June 30, 2023, totals $349.5 million (net of accumulated depreciation). These assets include buildings, building improvements, land, land improvements, reservoir, equipment, furniture and fixtures, vehicles, and construction in progress.

Major capital asset transactions during the year include:

- Purchased a total of 67 vehicles. One for Communications, four for Building Maintenance, eight for Infrastructure and Asset Management, eleven for Department of Human Services, three for Animal Control, twenty-four for Sheriff's Department, seven for Transportation, one for the Library, one for the Arena, one for Landfill and six ambulances for Emergency Medical Services

- Two land purchases – Two lots on Solutions Street and 75.997 acres along Highway 24/27.

- Phase I of the new Court House was completed in Fiscal Year 2023. $102.6 million was added to Capital Assets - Buildings.

- Various Construction projects in progress at the end of the year were the new Court House Phase II, Public Safety Training Center, Mount Pleasant Library project, new EMS Headquarters, new animal shelter, Frank Liske Park softball facilities, stormwater project, and Park Barn improvements, West Cabarrus Library / Active Living Center, Warehouse / IT Location, and Milestone Building renovations.

Cabarrus County's Capital Assets
(net of accumulated depreciation)
Figure 4

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	$ 27,884,216	$ 26,334,716	$ 490,447	$ 490,447	$ 28,374,663	$ 26,825,163
Land improvements	4,523,380	5,068,190	884,748	916,491	5,408,128	5,984,681
Buildings	222,438,692	123,865,504	722,851	754,265	223,161,543	124,619,769
Building improvements	15,844,438	16,132,317	-	-	15,844,438	16,132,317
Equipment	2,944,499	2,408,583	42,204	46,101	2,986,703	2,454,684
Furniture and fixtures	399,071	72,897	-	-	399,071	72,897
Vehicles	7,160,431	6,280,132	112,426	77,143	7,272,857	6,357,275
Reservoir	21,156,061	21,177,827	-	-	21,156,061	21,177,827
Construction in progress	40,439,886	97,464,350	-	-	40,439,886	97,464,350
Right to use assets	4,459,467	4,756,070	-	-	4,459,467	4,756,070
Total	$ 347,250,141	$ 303,560,586	$ 2,252,676	$ 2,284,447	$ 349,502,817	$ 305,845,033

Additional information on the County's capital assets can be found in Note 2 section A (6) of the Basic Financial Statements.

Long-term Debt. As of June 30, 2023, Cabarrus County had total debt outstanding of $536,375,370 which includes General Obligation Bonds that are backed by the full faith and credit of the County and other debt that is covered by pledged collateral and is subject to appropriation. Additional information on the County's long-term debt can be found in Note 2 section B (7) (a, b, c, d(1)(2), e, f, g) of the Basic Financial Statements.

Cabarrus County's Outstanding Debt
All Debt Funding Sources
Figure 5

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds	$ 22,122,541	$ 29,479,041	$ -	$ -	$ 22,122,541	$ 29,479,041
Certificates of participation/ Limited obligation bonds	399,840,531	377,498,997	-	-	399,840,531	377,498,997
Capital lease obligations	3,757,265	4,911,157	-	-	3,757,265	4,911,157
IT subscriptions	817,627	-	-	-	817,627	-
Installment financing	2,225,806	2,438,718	-	-	2,225,806	2,438,718
Accrued landfill closure and postclosure care costs	-	-	4,101,973	3,565,878	4,101,973	3,565,878
Compensated absences	6,338,831	5,783,336	13,665	15,787	6,352,496	5,799,123
Net pension liability (LGERS)	48,833,784	12,744,949	186,276	48,616	49,020,060	12,793,565
Net pension liability (LEOSSA)	12,244,359	13,462,604	-	-	12,244,359	13,462,604
Total OPEB Liability	35,756,320	38,926,501	136,392	148,485	35,892,712	39,074,986
Total	$ 531,937,064	$ 485,245,303	$ 4,438,306	$ 3,778,766	$ 536,375,370	$ 489,024,069

Cabarrus County's total long-term obligations increased by $47,351,301 (9.7%) during the past fiscal year. During FY2023, general obligation bonds decreased $7,356,500 (25.0%) due to annual principal payments. Limited obligation bonds and the draw program increased $22,341,534 (5.9%). There was an overall increase in net in pension and OPEB liability of $31,825,976 (48.7%).

As mentioned in the financial highlights section of this document, Cabarrus County was upgraded to AAA from Aa1 rating from Moody's and AA+ rating from Fitch. For the 14th consecutive year, a rating of AA+ from Standard and Poor's has been maintained. These bond ratings are a clear indication of the sound financial condition of Cabarrus County.

The state of North Carolina limits the amount of general obligation debt that a unit of government can issue to eight percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for Cabarrus County is $2,072,322,630 as of June 30, 2023. Additional information regarding Cabarrus County's long-term obligations can be found in the Notes to the Financial Statements, Note 2 section B (7) (g).

Economic Factors and Next Year's Budgets and Rates

Cabarrus County is a part of the Charlotte Metropolitan Statistical Area (MSA), which continues to experience economic growth.

The following key indicators reflect the economic condition of the County:

- Unemployment for the County was 3.3% for June 2023, compared to 3.7% at June 2022. Comparable rates for the state of North Carolina were 3.3% and 3.4% respectively. The unemployment rate decrease can be attributable to recovering from COVID-19 pandemic lockdowns, the American Rescue Plan that supported small businesses and continuous new jobs coming into the County.

- Population growth experienced an increase to approximately 235,797.

- A large diverse tax base with only 7.10% of assessed value attributed to the top ten taxpayers in the County.

These factors, as well as others, were considered when management prepared the County's budget ordinances for the 2024 fiscal year.

Budget Highlights for the Upcoming Fiscal Year Ending June 30, 2024

Governmental Activities: The FY2024 budget maintained the property tax rate of 74 cents per $100 of assessed valuation for a total budget of $450,241,009, which is an increase of 5.9% over the FY2023 adopted budget. There were two primary revenue sources for the County, property taxes and sales taxes. Property taxes are expected to see a growth of approximately 4.3%. For sales tax revenues a growth of 12.5%.

The County directed new funding toward the following:

Personnel: The Most Important Commodity

To ensure we provide competitive compensation compared to other jurisdictions and the private industry, the FY24 budget increases overall personnel expenditures by 11.4%. These adjustments are a result of the County Commissioners focus on employees and retention by utilizing recently completed market studies that compared our pay rates to comparable cities and counties throughout North Carolina. In addition, the budget also includes funds for a 1% cost-of-living adjustment for all employees and merit pay increases of up to 4% based on their individual performance. An increase in healthcare spending of 5.7% and retirement contributions of 15.1% are also included in the budget. Competitive pay enables us to attract and retain high-quality employees to allow us to serve the community better.

The budget funds an additional 12 positions in public safety, emergency medical services, information technology, infrastructure & asset management, economic development, and the library to address the County's rapid growth and increased workloads across County departments strengthening essential County services.

Additional funding of $874,432 for the Cabarrus Health Alliance will allow for inflationary and merit increases, nurses for the school nurse program and additional funding to allow CHA to provide a behavioral health program for the jail.

Education: Key to a Thriving Community

We cannot overstate the importance of making strategic investments in our education partners: Cabarrus County Schools (CCS), Kannapolis City Schools (KCS) and Rowan-Cabarrus Community College (Rowan-Cabarrus).

As always, part of the investment helps attract and retain top educators.

The FY24 budget includes for Cabarrus County Schools (CCS) funding increase of $8,099,438 to cover rising costs of locally paid staff, facilities and grounds maintenance, and technology expenses. In addition to the day-to-day operations, the CCS budget includes additional funding of $1,020,000 for minor capital needs. Such as buses or other school vehicles, technology equipment, building improvements and acquisition or replacement of furnishings and equipment. The CCS budget totals $82.7 million, an increase of 10.8%. This budget also includes a 4.7% increase to Kannapolis City Schools (KCS). The KCS budget totals $9.4 million.

The County is required to provide equal per-pupil funding for residents choosing to attend a charter school. Charter school enrollment continues to rise, with an estimate of nearly 3,000 students. That's a 21% increase over the past three years. This results in total per-pupil funding of $6.5 million for Charter Schools, an increase of 3.2%.

Rowan-Cabarrus serves nearly 19,000 students each year through 55 degrees, 36 diplomas and 101 certificate programs. The college plays a vital role in workforce and economic development within the County and region. This results in total funding of $4.3 million, an increase of 9.2%. Additional Capital Improvement funding for HVAC replacement at the South Campus of $5.3 million is also included in the budget.

Capital Projects: Funding for Preservation and Growth

The FY24 budget includes:

- **$38.2 million** from the General Fund to the Community Investment Fund (CIF) for current and future debt payments.
    - **$62.1 million** for Cabarrus County Human Services Facility Design, Renovations and Construction.
    - **$35.0 million** for Cabarrus County Public Safety Training Facility.
    - **$11.0 million** for Cabarrus County Schools to renovation at Mary Frances Wall.
    - **$16.0 million** for Cabarrus County Schools HVAC replacements at Weddington Hill Elementary School and Concord High School.
    - **$7.5 million** for Cabarrus County Schools roof replacements at Hickory Ridge High School, Cox Mill Elementary School, and Wolf Meadow Elementary School.
    - **$12.0 million** for Kannapolis City School's Fred L. Wilson Elementary School addition.
    - **$7.0 million** for Kannapolis City School's Forest Park Elementary School HVAC replacement.

• **$18.5 million** from the County's pay-as-you-go (PAYGO) program. PAYGO is the use of cash rather than debt to pay for needed capital projects. The County will not issue new debt in FY24, which is consistent with our every-other-year cycle. PAYGO will fund a significant number of essential projects, including:

  • **$11.2 million** for various projects at County facilities. Examples include boardwalk replacement at Vietnam Veterans Park, mini-golf and office renovations at Frank Liske Park, CAD/Records Management System, chiller at Sheriff's Administration Building, compactor at Landfill, design of Human Services Facility and potential land acquisition for future growth.

  • **$5.8 million** for Cabarrus County Schools to fund their Top 29 deferred maintenance projects. Project examples include the following taking place at multiple schools. Access control key fobs, roof repairs, HVAC replacements, chiller replacements, gym floor replacements, bleachers and concession stand upgrades and safe harbor locations being built. These projects would have a positive impact on 15 schools across the district.

  • **$1.5 million** for Kannapolis City Schools to fund various deferred maintenance projects including flooring replacements, security cameras and paving repairs.

While continued capital investments are necessary, it is important to set aside additional funding needed for the operation of the new facilities. The additional expenses will receive funding with current resources. Two years ago, the County used this budgeting method for the courthouse renovation/expansion project. Funds were budgeted for additional staffing and operating expenses, even though the facility would not open until 2023. Since then, these funds paid for one-time capital projects, allowing us to prevent facilities from unnecessary deterioration. With this budget, the funds shift fully to staffing and operating the new courthouse. Consistent with this approach, the budget sets aside $3.2 million to cover a portion of the future operating expenses for the Library and Senior Center at Afton Ridge and the new behavioral health facilities in Kannapolis. These funds will become available for one-time capital projects until the facilities open.

Business-type Activities: The Landfill budget slightly decreased by $80,472, or 3.7%, from the FY2023 adopted budget. The decrease is associated with an estimated decrease in normal services for the upcoming year.

Requests for Information

This report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Department, Cabarrus County, 65 Church Street S, Concord, NC 28025. You can also call 704-920-2104 or visit our website at www.cabarruscounty.us.


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

BASIC FINANCIAL STATEMENTS


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
ASSETS				
Cash and cash equivalents	$ 42,876,618	$ 1,750,741	$ 44,627,359	$ 8,616,783
Investments	200,367,194	6,012,780	206,379,974	
Receivables (net of allowance for uncollectibles):				
Accounts receivable	17,957,530	-	17,957,530	3,935,398
Customers	2,357,203	17,110	2,374,313	393,349
Interest	3,179,434	-	3,179,434	-
Property taxes	1,697,924	-	1,697,924	-
Leases	299,044	-	299,044	-
Due from other governments	21,761,075	152,076	21,913,151	157,652
Inventories	500,998	-	500,998	-
Prepaid items	374,985	-	374,985	-
Restricted cash and cash equivalents	67,209,811	-	67,209,811	789,671
Net Register of Deeds				
Supplemental retirement asset	309,762	-	309,762	-
Notes receivable	-	-	-	200,000
Capital assets:				
Land and Construction in Progress	68,324,102	490,447	68,814,549	-
Other capital assets, net of depreciation	274,466,572	1,762,229	276,228,801	1,173,862
Right to use lease asset, net of amortization	3,630,229	-	3,630,229	461,295
Subscription asset, net of amortization	829,238	-	829,238	-
Total capital assets	347,250,141	2,252,676	349,502,817	1,635,157
Total assets	706,141,719	10,185,383	716,327,102	15,728,010
DEFERRED OUTFLOWS OF RESOURCES	49,928,492	143,986	50,072,478	8,753,904
LIABILITIES				
Accounts payable and other current liabilities	18,248,093	155,874	18,403,967	1,053,141
Liabilities to be paid from restricted assets	-	-	-	789,671
Advance from grantor	59,980,001	-	59,980,001	-
Accrued interest payable	4,424,290	-	4,424,290	965
Retainage payable	5,024,488	-	5,024,488	-
Long-term liabilities:				
Due within one year	118,544,654	100,249	118,644,903	1,321,660
Due in more than one year	413,392,410	4,338,057	417,730,467	14,478,272
Total long-term liabilities	531,937,064	4,438,306	536,375,370	15,799,932
Total liabilities	619,613,936	4,594,180	624,208,116	17,643,709

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

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
DEFERRED INFLOWS OF RESOURCES	19,628,768	62,600	19,691,368	198,228
NET POSITION				
Net investment in capital assets	183,698,605	2,252,676	185,951,281	1,159,138
Restricted for :				
Stabilization by state statute	127,901,297	-	127,901,297	2,250,238
Register of Deeds	448,864	-	448,864	-
Emergency Telephone 911	365,218	-	365,218	-
Public Safety	9,898,487	-	9,898,487	-
Community Development programs	47,091	-	47,091	-
Soil & Water programs	116,571	-	116,571	-
Economic and physical development	46,961	-	46,961	-
Social Services grants	329,133	-	329,133	-
School debt	4,360,679	-	4,360,679	-
Cabarrus Arena & Events Center	51,757	-	51,757	-
Human Services	1,720,363	-	1,720,363	-
Register of Deeds Pension Plan	489,903	-	489,903	-
Unrestricted	(212,647,422)	3,419,913	(209,227,509)	3,230,601
Total net position	$ 116,827,507	$ 5,672,589	$ 122,500,096	$ 6,639,977

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

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
					Primary Government			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Component Unit
Function/Program Activities								
Primary Government:								
Governmental Activities:								
General government	$ 38,650,194	$ 4,007,426	$ 8,694,960	$ -	$ (25,947,808)	$ -	$ (25,947,808)	
Public safety	82,186,124	19,647,444	2,350,919	-	(60,187,761)	-	(60,187,761)	
Economic and physical development	4,977,516	438,181	676,855	-	(3,862,480)	-	(3,862,480)	
Environmental protection	121,645	-	-	-	(121,645)	-	(121,645)	
Human services	64,264,463	281,427	50,953,051	-	(13,029,985)	-	(13,029,985)	
Education	140,498,917	1,765,536	729,988	2,895,148	(135,108,245)	-	(135,108,245)	
Culture and recreation	10,308,138	1,438,785	1,262,072	-	(7,607,281)	-	(7,607,281)	
Interest on long-term debt	16,448,929	-	-	-	(16,448,929)	-	(16,448,929)	
Total governmental activities	357,455,926	27,578,799	64,667,845	2,895,148	(262,314,134)	-	(262,314,134)	
Business-Type Activities:								
Solid Waste	2,370,143	1,025,067	-	-	-	(1,345,076)	(1,345,076)	
Total business-type activities	2,370,143	1,025,067	-	-	-	(1,345,076)	(1,345,076)	
Total primary government	$ 359,826,069	$ 28,603,866	$ 64,667,845	$ 2,895,148	(262,314,134)	(1,345,076)	(263,659,210)	
Component Unit:								
Cabarrus Health Alliance	$ 35,401,437	$ 8,636,463	$ 24,818,871	$ -	-	-	-	$ (1,946,103)
General Revenues:								
Property taxes					238,498,719	-	238,498,719	-
Local option sales tax					78,357,960	-	78,357,960	-
ABC revenues					242,721	-	242,721	-
Other taxes and licenses					1,410,618	607,752	2,018,370	-
Investment earnings					9,817,567	169,253	9,986,820	298,825
Miscellaneous					3,520,931	6,230	3,527,161	35,833
Total general revenues, excluding transfers					331,848,516	783,235	332,631,751	334,658
Transfers					(621,872)	621,872	-	-
Total general revenues and transfers					331,226,644	1,405,107	332,631,751	334,658
Change in net position					68,912,510	60,031	68,972,541	(1,611,445)
Net position, beginning,					47,914,997	5,612,558	53,527,555	8,251,422
Net position, ending					$ 116,827,507	$ 5,672,589	$ 122,500,096	$ 6,639,977

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

	Major				Non-Major	
	General	County Capital Projects	CARES Act Relief	Opioid Settlement	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 2,509,853	$ 15,615,990	$ -	$ -	$ 10,554,309	$ 28,680,152
Investments	176,749,319	13,286,338	-	-	10,331,547	200,367,204
Restricted assets						
Investments	-	41,460,775	-	1,036,354	-	42,497,129
Cash	6,536,470	-	17,810,872	313,583	51,757	24,712,682
Receivables (net of allowance for uncollectible)						
Accounts receivable	1,506,382	-	-	16,394,116	39,206	17,939,704
Customers	2,357,203	-	-	-	-	2,357,203
Property taxes	1,697,924	-	-	-	-	1,697,924
Interest	3,075,527	-	-	-	-	3,075,527
Lease	299,044	-	-	-	-	299,044
Due from other governments	21,622,275	-	-	-	116,896	21,739,171
Prepaid items	140,662	-	-	-	23,722	164,384
Inventories	500,998	-	-	-	-	500,998
Total assets	$ 216,995,657	$ 70,363,103	$ 17,810,872	$ 17,744,053	$ 21,117,437	$ 344,031,122
LIABILITES , DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	$ 10,722,549	$ 2,469,577	$ 3,825	$ -	$ 3,505,747	$ 16,701,698
Advance from grantor	2,172,954	40,000,000	17,807,047	-	-	59,980,001
Contract retainages	-	3,732,379	-	-	1,292,109	5,024,488
Total liabilities	12,895,503	46,201,956	17,810,872	-	4,797,856	81,706,187
DEFERRED INFLOWS OF RESOURCES	5,088,612	-	-	16,394,116	127,958	21,610,686
FUND BALANCES						
Nonspendable:						
Inventories	500,998	-	-	-	-	500,998
Prepaid items	140,662	-	-	-	23,722	164,384
Leases	7,427	-	-	-	-	7,427

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

	Major				Non-Major	
	General	County Capital Projects	CARES Act Relief	Opioid Settlement	Other Governmental Funds	Total Governmental Funds
FUND BALANCES (continued)						
Restricted:						
Stabilization by state statute	32,731,628	75,472,003	17,350,496	-	2,347,170	127,901,297
Register of Deeds Automation & Enhancement	-	-	-	-	448,864	448,864
General government	2,837	-	-	-	-	2,837
Emergency Telephone 911	-	-	-	-	365,218	365,218
Public Safety	9,700,726	-	-	-	197,761	9,898,487
Community Development programs	-	-	-	-	47,091	47,091
Soil & Water programs	-	-	-	-	116,571	116,571
Economic & physical development	46,961	-	-	-	-	46,961
Social Services grants	329,133	-	-	-	-	329,133
School debt & construction	4,360,679	-	-	-	-	4,360,679
Cabarrus Arena & Events Center	-	-	-	-	51,757	51,757
Human services	-	-	-	1,349,937	370,426	1,720,363
Committed:						
Community Investment Fund	46,834,275	-	-	-	-	46,834,275
General government	2,338,500	-	-	-	-	2,338,500
Public safety	290,820	-	-	-	-	290,820
Economic & physical development	5,728,489	-	-	-	2,414,067	8,142,556
Human services	167,872	-	-	-	153,501	321,373
Education	-	-	-	-	6,317,927	6,317,927
Culture & recreation	202,500	-	-	-	-	202,500
Assigned:						
General government	5,505,000	-	-	-	-	5,505,000
Public safety	602,727	-	-	-	-	602,727
Economic & physical development	30,000	-	-	-	-	30,000
Culture & recreation	21,000	-	-	-	3,409,448	3,430,448
Unassigned	89,469,308	(51,310,856)	(17,350,496)	-	(71,900)	20,736,056
Total fund balances	199,011,542	24,161,147	-	1,349,937	16,191,623	240,714,249
Total liabilities, deferred inflows of resources, and fund balances	$ 216,995,657	$ 70,363,103	$ 17,810,872	$ 17,744,053	$ 21,117,437	$ 344,031,122

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

Total fund balances-total governmental funds		$ 240,714,249
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Government capital assets	459,584,843	
Less accumulated depreciation	(116,794,169)	342,790,674
Right to use lease assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		
Government capital assets	5,881,913	
Less accumulated depreciation	(2,251,684)	3,630,229
Subscription based assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		
Government capital assets	1,167,915	
Less accumulated depreciation	(338,677)	829,238
Charges related to advance refunding bond issue		8,247,602
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.		
Deferred inflows of resources for taxes, Opioid settlement and ambulance receivables		20,449,234
Premium on debt issuance		(25,423,901)
Sales tax receivable for capital lease		21,904
Contributions and other costs to pension plans in the current fiscal year are deferred outflows of resources on the Statement of Net Position.		
Pension		32,149,323
Register of Deeds Supplemental Retirement		216,741
Benefit payments and pension administration costs for LEOSSA		3,716,533
Contributions and administration costs for OPEB are deferred outflows of resources		5,598,293
Internal service funds are used by management to charge the costs of self-insured hospitalization dental, Workers Compensation, and Liability Insurance to individual departments.		12,878,486
Pension related deferred inflows		(2,262,720)
OPEB related deferred inflows		(16,204,594)
Long-term liabilities, including bonds payable and other postemployment benefits, are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and other debt payable	(398,764,977)	
Accrued interest	(4,320,383)	
Lease liability	(3,757,265)	
Subscription liability	(817,627)	
Compensated absences	(6,338,831)	
Net LEO Pension liability	(12,244,359)	
Net LGERS liability	(48,833,784)	
Net Register of Deeds Supplemental Retirement asset	309,762	
Total OPEB liability	(35,756,320)	(510,523,784)
Net position of governmental activities		$ 116,827,507

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

	Major				Non-Major	
	General	County Capital Projects	Cares Act Relief	Opioid Settlement	Other Governmental Funds	Total Governmental Funds
REVENUES						
Ad valorem taxes	$ 231,483,637	$ -	$ -	$ -	$ 6,963,056	$ 238,446,693
Other taxes and licenses	79,768,578	-	-	-	-	79,768,578
Intergovernmental revenues	33,362,860	700,000	12,972,802	1,393,979	4,198,205	52,627,846
Permits and fees	9,320,563	-	-	-	-	9,320,563
Sales and services	15,331,548	-	-	-	2,403,282	17,734,830
Investment earnings	8,140,949	1,466,884	-	25,958	198,935	9,832,726
Donations	-	-	-	-	1,895,587	1,895,587
Miscellaneous	384,435	-	-	-	12,748	397,183
Total revenues	377,792,570	2,166,884	12,972,802	1,419,937	15,671,813	410,024,006
EXPENDITURES						
Current:						
General government	37,002,746	2,768,140	322,986	-	54,661	40,148,533
Public safety	65,616,214	4,243,774	-	-	6,988,424	76,848,412
Economic & physical development	4,805,282	-	-	-	98,075	4,903,357
Environmental protection	-	-	-	-	64,527	64,527
Human services	49,239,293	-	12,649,816	70,000	363,532	62,322,641
Culture and recreation	7,366,736	-	-	-	1,925,528	9,292,264
Education	96,068,495	-	-	-	44,430,422	140,498,917
Capital outlay	-	48,287,255	-	-	33,045	48,320,300
Debt service:						
Principal retirement	46,217,092	-	-	-	-	46,217,092
Interest and fees	15,693,671	-	-	-	-	15,693,671
Total expenditures	322,009,529	55,299,169	12,972,802	70,000	53,958,214	444,309,714
Excess (deficiency) of revenues over (under) expenditures	55,783,041	(53,132,285)	-	1,349,937	(38,286,401)	(34,285,708)

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

	Major				Non-Major	
	General	County Capital Projects	Cares Act Relief	Opioid Settlement	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)						
Debt proceeds	-	38,628,774	-	-	23,340,743	61,969,517
Subscription liabilities issued	1,167,916	-	-	-	-	1,167,916
Transfers in	2,325,174	18,176,001	-	-	19,220,401	39,721,576
Transfers out	(38,018,274)	-	-	-	(2,325,174)	(40,343,448)
Total other financing sources (uses)	(34,525,184)	56,804,775	-	-	40,235,970	62,515,561
Net change in fund balances	21,257,857	3,672,490	-	-	1,949,569	28,229,853
Fund balance, July 1, as previously reported	177,753,685	20,488,657	-	-	14,242,054	212,484,396
Fund balance, June 30	$ 199,011,542	$ 24,161,147	$ -	$ 1,349,937	$ 16,191,623	$ 240,714,249

A legally budgeted Capital Investment Fund is consolidated into the General Fund for reporting purposes.

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

Net change in fund balances-total governmental funds		$ 28,229,853
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and depreciated over their estimated useful lives.		
Expenditures for capital assets	53,514,094	
Less current year depreciation	(9,338,547)	44,175,547
Subscription asset capital outlay expenditures which were capitalized	1,167,915	
Subscription amortization expense	(338,677)	
Right to use lease assets amortization expense	(1,125,841)	(296,603)
Changes in contributions and other costs to the pension plan		12,622,004
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the the governmental funds.		
OPIOID settlement	16,394,116	
Ambulance	361,858	
Property tax	52,026	16,808,000
The effect of various miscellaneous transactions involving capital assets		
Disposal of capital assets, net book value	(218,996)	(218,996)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This amount is the net effect of these differences in the treatment of:		
Debt proceeds	(61,969,517)	
New long-term debt issued (subscriptions)	(1,167,916)	
Amortization of current year debt premium	2,484,483	
Principal payments	46,217,092	
Deferred charge on refunding	(1,708,505)	(16,144,363)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences	(555,495)	
Law Enforcement Officers Pension Liability	(962,331)	
Local Government Employees Retirement System	(18,066,559)	
Register of Deeds Supplemental Retirement	(165,509)	
Other Postemployment Benefit Liability	2,289,450	
Accrued interest	(1,638,475)	(19,098,919)
Internal service funds are used by management to charge the cost of self-insured hospitalization dental, workers compensation, and liability systems to individual departments.		2,835,987
Changes in net position of governmental activities		$ 68,912,510

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Ad valorem taxes	$ 226,563,987	$ 226,563,987	$ 231,483,637	$ 4,919,650
Other taxes and licenses	42,293,000	42,293,000	49,971,456	7,678,456
Intergovernmental revenues	25,147,250	34,336,937	32,632,872	(1,704,065)
Permits and fees	9,931,343	9,931,343	9,320,563	(610,780)
Sales and services	13,454,082	13,695,653	15,331,548	1,635,895
Investment earnings	200,000	200,000	7,067,637	6,867,637
Miscellaneous	268,900	271,900	384,435	112,535
Total revenues	317,858,562	327,292,820	346,192,148	18,899,328
EXPENDITURES				
Current:				
General government	44,435,665	47,740,573	35,834,829	11,905,744
Public safety	67,497,152	74,538,804	65,616,214	8,922,590
Economic & physical development	6,328,686	6,626,413	4,805,282	1,821,131
Human services	52,705,105	58,213,186	49,239,293	8,973,893
Education	92,875,564	94,893,651	94,848,495	45,156
Culture and recreation	7,715,516	8,321,592	7,366,736	954,856
Total expenditures	271,557,688	290,334,219	257,710,849	32,623,370
Excess (deficiency) of revenues over (under) expenditures	46,300,874	36,958,601	88,481,299	51,522,698
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,175,694	1,175,694	-
Transfers out	(46,300,874)	(68,696,406)	(68,686,406)	10,000
Fund balance appropriated	-	30,562,111	-	(30,562,111)
Total other financing sources (uses)	(46,300,874)	(36,958,601)	(67,510,712)	(30,552,111)

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

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Net change in fund balance	$ -	$ -	20,970,587	$ 20,970,587
Fund balance, July 1			126,843,165	
Fund balance, June 30			147,813,752	
A legally budgeted Community Investment Fund is consolidated into the General Fund for reporting purposes:				
Other taxes and licenses			29,797,121	
Intergovernmental revenues			729,988	
Investment earnings			1,073,312	
Expenditures			(58,428,678)	
Transfer in - General Fund			64,786,707	
Transfer in - Other Funds			2,325,174	
Subscription liabilities			1,167,916	
Transfer out			(35,294,270)	
Fund balance, June 30			153,971,022	
Fund balance, July 1			50,910,520	
Debt service payment made from sinking fund held by trustee and previously budgeted			(7,200,000)	
A legally budgeted principal debt service payment was made to a sinking fund held by a trustee in the County's name			1,330,000	
			$ 199,011,542	

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

CABARRUS COUNTY, NORTH CAROLINA **EXHIBIT 6**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

OPIOID SETTLEMENT FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	$ 1,321,587	$ 1,321,587	$ 1,393,979	$ 72,392
Investment earnings	-	-	25,958	25,958
Total revenues	1,321,587	1,321,587	1,419,937	98,350
EXPENDITURES				
Current:				
Human services	1,321,587	1,321,587	70,000	1,251,587
Total expenditures	1,321,587	1,321,587	70,000	1,251,587
Excess (deficiency) of revenues over (under) expenditures	-	-	1,349,937	1,349,937
Net change in fund balance	$ -	$ -	1,349,937	$ 1,349,937
Fund balance, July 1			-	
Fund balance, June 30			$ 1,349,937	

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

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2023

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	$ 1,750,741	$ 14,196,456
Investments	6,012,780	
Receivables (net):		
Accounts	-	17,826
Customers	17,110	-
Due from other governments	152,076	-
Prepaid expenses	-	210,601
Total current assets	7,932,707	14,424,883
Noncurrent assets:		
Land	490,447	-
Land improvements	2,376,141	-
Buildings & improvements	1,256,544	-
Vehicles and equipment	2,352,840	29,664
Less: Accumulated depreciation	(4,223,296)	(29,664)
Total noncurrent assets (net)	2,252,676	-
Total assets	10,185,383	14,424,883
DEFERRED OUTFLOWS OF RESOURCES		
Contributions to pension plan in fiscal year	122,633	-
OPEB deferrals	21,353	-
Total deferred outflows of resources	143,986	-
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	155,874	51,594
Landfill closure | post closure costs	90,000	-
Compensated absences	10,249	-
Total current liabilities	256,123	51,594

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

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
LIABILITIES (continued)		
Noncurrent liabilities:		
Net pension liability	186,276	-
Claims payable	-	1,494,803
Landfill closure | post closure costs	4,011,973	-
Compensated absences	3,416	-
Total OPEB liability	136,392	-
Total noncurrent liabilities	4,338,057	1,494,803
Total liabilities	4,594,180	1,546,397
DEFERRED INFLOWS OF RESOURCES		
Pension deferrals	787	-
OPEB deferrals	61,813	-
Total deferred inflows of resources	62,600	-
NET POSITION		
Net Investment in capital assets	2,252,676	-
Unrestricted	3,419,913	12,878,486
Total net position	$ 5,672,589	$ 12,878,486

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

CABARRUS COUNTY, NORTH CAROLINA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
Operating revenues:		
Charges for sales and services:		
Tipping fees	$ 784,504	$ -
Items for sale	83,538	-
Waste disposal fees	113,757	-
Recycling revenues	43,268	-
Insurance premiums | refunds	-	20,771,930
Program fees	-	33,645
Total operating revenues	1,025,067	20,805,575
Operating expenses:		
Salaries and benefits	803,444	-
Operations	1,475,854	18,213,287
Depreciation	90,845	3,955
Total operating expenses	2,370,143	18,217,242
Operating income (loss)	(1,345,076)	2,588,333
Nonoperating revenues:		
Landfill disposal tax	33,656	-
Landfill state tax distribution	55,787	-
Solid waste franchise fee	30,000	-
White Goods Disposal Tax	52,010	-
Tire disposal fees	436,299	-
Investment earnings	169,253	251,607
Miscellaneous revenue	6,230	-
Total nonoperating revenues	783,235	251,607

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

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
Nonoperating expense - loss on disposal		
Income (loss) before contributions	(561,841)	2,839,940
Transfers:		
Transfer in - General Fund	621,872	-
Change in net position	60,031	2,839,940
Total net position, July 1	5,612,558	10,038,546
Total net position, June 30	$ 5,672,589	$ 12,878,486

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

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
Cash flows from operating activities:		
Cash received from customers	$ 988,149	$ 6,660
Cash received from departments	-	20,574,113
Cash paid to employees	(785,406)	-
Cash paid to suppliers for goods and services	(981,413)	(18,485,331)
Net cash provided (used) by operating activities	(778,670)	2,095,442
Cash flows from non-capital and related financing activities:		
Transfer in	621,872	-
Non-capital grants and other subsidies	613,983	-
Net cash provided (used) by non-capital financing activities	1,235,855	-
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(59,075)	-
Net cash (used) by capital and related financing activities	(59,075)	-
Cash flows from investing activities:		
Interest received on investments	169,253	251,607
Net cash provided by investing activities	169,253	251,607
Net increase in cash and cash equivalents	567,363	2,347,049
Cash and cash equivalents, July 1	7,196,158	11,849,407
Cash and cash equivalents, June 30	$ 7,763,521	$ 14,196,456

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

	Business-type Activities	Governmental Activities
	Landfill Enterprise Fund	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	$ (1,345,076)	$ 2,588,333
Depreciation expense	90,845	3,955
Pension expense	(116,372)	-
Accounts receivable and prepaid expenses	-	(224,804)
Customers receivable	489	-
Due from other governments	(37,407)	-
Increase in pension liability	137,660	-
Accrued salaries and compensated absences payable	(2,122)	(272,042)
Accounts payable	(34,348)	-
Deferred inflows of resources (OPEB)	1,044	-
Landfill closure post-closure care cost	536,095	-
OPEB Liability	(12,093)	-
Deferred inflows of resources (OPEB)	2,615	-
Total adjustments	566,406	(492,891)
Net cash provided (used) by operating activities	$ (778,670)	$ 2,095,442

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

CABARRUS COUNTY, NORTH CAROLINA **EXHIBIT 10**

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

	Custodial Funds	OPEB Trust Fund
ASSETS		
Cash and cash equivalents	$ 1,600,487	$ 4,074,775
Accounts receivable	915,775	-
Total assets	2,516,262	4,074,775
NET POSITION		
Restricted for:		
Individuals, organizations, and other governments	2,516,262	4,074,775
Total fiduciary net position	$ 2,516,262	$ 4,074,775

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

CABARRUS COUNTY, NORTH CAROLINA **EXHIBIT 11**
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Custodial Funds	OPEB Trust Fund
ADDITIONS		
Employer contributions	$ -	$ 2,000,000
Investment income	-	72,097
Ad valorem taxes collected for other governments	126,470,557	-
Collections on behalf of inmates	837,255	-
Total additions	127,307,812	2,072,097
DEDUCTIONS		
Tax distributions to other governments	126,500,682	-
Payments on behalf of inmates	908,692	-
Total deductions	127,409,374	-
Net increase (decrease) in fiduciary net position	(101,562)	2,072,097
Net position - beginning	2,617,824	2,002,678
Net position - ending	$ 2,516,262	$ 4,074,775

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements and the following accounting policies of Cabarrus County, North Carolina (the "County") and its component units conform to accounting principles generally accepted in the United States of America as applicable to local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. 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 one hundred counties established in North Carolina under North Carolina General Statute 153A-10. As required by accounting principles generally accepted in the United States of America, these financial statements present the County and its component units, legally separate entities, for which the County is financially accountable. The Cabarrus Development Corporation, blended component unit, and the Cabarrus County Industrial Facility and Pollution Control Financing Authority, a discretely presented component unit, described below, have no financial transactions or account balances; therefore, they do not appear in the financial statements. The Cabarrus County Development Corporation was organized and shall be operated exclusively for the purpose of providing debt financing for the County, to fulfill various statutory obligations involving but not limited to, purchase and sale, construction and/or lease of real estate improvements, facilities, and equipment. The Cabarrus County Industrial Facility and Pollution Control Financing Authority exist 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 on the basic financial statements. The Public Health Authority of Cabarrus County, a discretely presented component unit described below, is reported in a separate column in the County's financial statements in order to emphasize that it is legally separate from the County.

Component Unit	Reporting Method	Criteria for Inclusion	Separate Financial Statements
Cabarrus Development Corporation	Blended	The Development Corporation is governed by a three-member Board of Directors who are established through the bylaws of the Articles of Incorporation. The Corporation exists to provide debt financing to the County	None issued
Cabarrus County Industrial Facility and Pollution Control Financing Authority	Discrete	The Authority is governed by a seven-member Board of Commissioners that is appointed by the County Commissioners. The County can remove any commissioner of the Authority with or without cause.	None issued
Public Health Authority of Cabarrus County d.b.a. Cabarrus Health Alliance	Discrete	Cabarrus Health Alliance (the "Alliance" was incorporated under the hospital authority act to provide public health care to the citizens and residents of the County. On April 20th, 1998, the Cabarrus County Board by resolution authorized the transfer of powers, duties, and responsibilities to the Alliance for communicable disease control, environmental protection, and maintenance of vital records. The members of the Board of Alliance are appointed by the Chairperson of the Board of Commissioners for Cabarrus County. The County provides funding to the Alliance. The County funded the Alliance with $10,681,910 or 31.30% of its total revenues for the fiscal year ended June 30, 2023. A financial benefit or burden relationship exists between the Alliance and the County.	Cabarrus Health Alliance 300 Mooresville Road Kannapolis, NC 28081

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government's (the County's) and its component unit's net position. 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, although interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

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

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

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

The County reports the following major governmental funds:

General Fund **-** This is the County's primary operating fund. This fund accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Community Investment Fund is a legally budgeted fund under North Carolina General Statutes; however, for statement presentation, in accordance with GASB 54, it is consolidated in the General Fund.

County Capital Projects – constructs, renovates, and equips capital projects for the County through the use of debt and non-debt sources.

CARES Act Relief – This fund accounts for funding received from the federal government to cover COVID-19 expenditures for public health emergency.

Opioid Settlement Fund – accounts for the receipt and expenditure of OPIOID Settlement Funds.

The County reports the following major proprietary fund:

Landfill Fund. This fund accounts for the operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

The County reports the following fund types:

Internal Service Fund. This fund accounts for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The County has two internal service funds, the Medical and Dental Fund and the Property Liability and Workers' Compensation Fund.

Custodial Funds. These funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. Custodial funds are used to account for assets the County holds on behalf of others that meet certain criteria. The County maintains the following custodial funds: the Undistributed Taxes Fund and the Jail Commissary Fund. The Undistributed Taxes Fund is used to accumulate collected property taxes before they are distributed to local municipalities. The Jail Commissary Fund is used to account for an inmate's money deposited with the County when an inmate is housed at the County Detention Center. The money can be used by the inmate to purchase commissary items. Any unused monies are returned to the inmate upon their release.

Trust Funds. This fund is used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans or other postemployment benefit plans. The Other Postemployment Benefits Trust Fund accounts for the County's contributions for healthcare coverage provided to qualified retirees.

Special Revenue Funds. These funds account for revenue sources that are legally restricted or committed to expenditures for specific purposes (not including expendable trusts or major capital projects). The County maintains the following non-major special revenue funds:

Emergency Telephone System – accounts for the receipt and disbursement of funds for the Cabarrus County Emergency 911 system.

Community Development Block Grant – accounts for the receipt and disbursement of grant funds from the Community Development Block Grant.

Cabarrus Arena and Events Center – accounts for the operations of the County owned Arena and Events Center and the annual Cabarrus County Fair.

Fire Districts – accounts for the receipt and disbursement of property taxes collected by Cabarrus County and then remitted to each fire department for the purpose of providing fire protection to a specific tax area.

Sheriff's Department – collects and appropriates federal and state funds received specifically for the Cabarrus County Sheriff's Department.

Department of Aging – collects and appropriates contributions and private donations received specifically for the Cabarrus County Department of Aging's Senior Citizen programs and projects.

Social Services Fund - used to account for money deposited with the County through the social services department under a program which manages the financial affairs of persons unable or incapable of managing them on their own.

Intergovernmental Fund – accounts for the penalties, fines and forfeitures collected by the County and remitted to school systems.

Capital Projects Funds. These funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The County maintains the following non-major capital projects funds:

Public School Building – collects state public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects.

School Capital Projects – This fund accounts for planning, design, construction and/or renovation of schools using debt and non-debt sources.

Small Projects – collects and appropriates General Fund revenues and federal and state grant funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.

Measurement Focus – Basis of Accounting

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

Government-wide, Proprietary, and Fiduciary Fund Financial Statements – The government-wide, proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary fund and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, 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 eligibility requirements have been satisfied.

In the Undistributed Tax Fund, a fiduciary custodial fund, ad valorem taxes related to various municipalities, for which the County bills and collects are recorded as a receivable in the period that the taxes are levied. An allowance for uncollectible accounts is also recorded.

In the OPIOID Settlement Fund, funds were earned at the point the County entered into the settlement agreement. Since some companies may cease making payments at some point in the future for various reasons, and an allowance is also recorded.

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 and settlements. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

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

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

The County considers all revenues available if they are collected within 60 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. On 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 collected and held by the state at year-end on behalf of the County are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net 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, and then by general revenues.

C. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the Community Investment Fund, the Cabarrus Arena and Events Center Special Revenue Fund, the OPIOID Settlement Special Revenue Fund, the Landfill Fund, the Social Services Payee Special Revenue Fund, the Intergovernmental Special Revenue Fund, the Fire Districts Special Revenue Fund, and the Emergency Telephone Special Revenue Fund, all annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for the remaining special revenue funds and the capital projects funds. The County operates under a financial plan for the Medical and Dental and Property Liability and Workers' Compensation Internal Service Funds. The financial plans are adopted by the governing board at the time the County's budget ordinance was 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 function level for all annually budgeted funds and at the project level for the multi-year funds.

1. The County Manager may not distribute funds appropriated to a private entity until the County and the private entity enter into a written contract or agreement specifying the following:

    - The purposes for which the private entity may use the funds, which shall comply with the requirements of G.S. 153A-449(a) and N.C. Const. Art. V, Sec. 2.

    - Requirements for accounting for the management and expenditure of County funds.

    - Any other fiscal or programmatic control deemed appropriate by the County Manager to ensure the lawful and appropriate spending and management of the County funds.

2. The County Manager, or his designee, may transfer moneys from one appropriation to another within the same fund. The County Manager must report such transfers to the Board of Commissioners at its next regular meeting and record such notice in the minutes.

3. The Board of Commissioners must approve the use of any contingency appropriation within any fund except for the County Manager may authorize expenditures from contingency appropriations to fund an increase in charter school student enrollment. Expenditures from contingency appropriations authorized by the County Manager must be reported to the board at its next regular meeting and recorded in the minutes.

4. The County Manager, Budget Director, or designee may create debt-financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.

5. The County Manager or designee may enter into and execute change orders or amendments to construction contracts in amounts less than $90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.

6. The County Manager or designee may execute contracts not required to be bid or which G.S. 143-131 allows an informal bid so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.

7. The County Manager or designee may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153A-248(b), 259, 449 and any similar statutes require such contracts.

8. The County Manager or designee may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).

9. The appropriations for Cabarrus County Schools and Kannapolis City Schools are allocated by category. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment that would increase or decrease the amount of County appropriations allocated by category by more than ten percent.

In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent the final authorized amounts as of June 30, 2023.

Expenditures may not legally exceed budgeted appropriations at the functional level for all annually budgeted funds, financial plans, and multi-year funds. During the year, several supplementary appropriations were necessary. The net effect of the budget amendments from the adopted budget to the final amended budget was immaterial. The budget ordinance must be adopted by July 1 of the fiscal year, or the governing board must adopt an interim budget that covers the time until the annual ordinance can be adopted.

As required by General Statute (G.S.) 159-26(d), the County maintains encumbrance accounts, which are considered to be "budgetary accounts". Encumbrances represent commitments related to unperformed contracts and purchase orders for goods or services. Encumbrances are recognized during the year.

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

1. Deposits and Investments

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

State law [G.S. 159-30] authorizes the County and its component units 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).

General Statute 159-30.1 allows the County to establish and fund an irrevocable trust for the purpose of paying post-employment benefits (OPEB) for which the County is liable. The County Other Postemployment Benefit (OPEB) Trust is managed by the staff of the Department of the State Treasurer and operated in accordance with state laws and regulations. The Trust is not registered with the SEC. G.S. 159-30(g) allows the County to make contributions to the Trust. The State Treasurer in his discretion may invest the proceeds in equities of certain publicly held companies and long or short-term fixed income investments as detailed in G.S. 147-69.2(b) (1-6) and (8). Funds submitted are held on the State Treasurer's Short-Term Investment Fund (STIF). Allowable STIF investments are detailed in G.S. 147-69.1.

The County's and its component unit's investments with a maturity of more than one year at acquisition, and non-money market investments, are carried at fair value as determined by quoted market prices.

- The NC Capital Management Trust Government Portfolio, a SEC-registered 2a-7 money market mutual fund, is measured at amortized cost, which approximates fair value, and is the NCCMT's share price. Money market investments that have a remaining maturity at the time of purchase of one year or less are reported at amortized cost. Non-participating interest earning investment contracts are reported at cost.

- Ownership of the STIF is determined on a fair marker valuation basis as of fiscal year-end in accordance with the STIF operating procedures. STIF investments are valued by the custodian using Level 2 inputs which in this case involves inputs-other than quoted prices-included with Level 1 that are either directly or indirectly observable for the asset or liability. The STIF is valued at $1 per share. The STIF portfolio is unrated and has a weighted average maturity at June 30, 2023, of 0.7 years. Under the authority of G.S. 147-69.3, no unrealized gains or losses of the STIF are distributed to participants of the fund.

2. Cash and Cash Equivalent

A centralized cash account is maintained and may be used by all funds except the Public-School Building Fund and the OPEB Trust Fund. Interest is allocated quarterly to the owning funds based on the average cash balances outstanding during the quarter. Public School Building Fund cash is held by the Department of State Treasurer, state of North Carolina, in a separate account upon which manual checks may be issued and/or drawdowns of funds may be made.

The County, as well as the Cabarrus Health Alliance, pools monies from several funds to facilitate disbursement and investment and to maximize investment income. The County considers all demand deposits and investments with a maturity date of 90 days or less, at the time of purchase to be cash and cash equivalents.

3. Restricted Assets

ARPA funds are classified as restricted cash because funds must be expended in accordance with the American Rescue Plan Act. Additional restricted amounts at year end are for debt payments held in escrow by agent, advances from grantors related to grant advances and cash that is restricted for grant purposes such as SCIF and opioid settlement funds, advance for Medicaid expansion, unspent ERAP funds and funds for the Cabarrus Arena and Events Center. These assets have been reclassified as restricted cash or restricted investments on the Statement of Net Position and the Governmental Balance Sheet. The amounts are considered restricted because their use is expressly prohibited except for the original purpose of which the funds were received.

Governmental Activities		
General Fund	Debt payments held in escrow by agent	$ 4,363,516
General Fund	Unspent Grant Funds	1,472,103
General Fund	Advance from Grantor - Medicaid Expansion	700,851
County Capital Projects	SCIF funds, including interest	41,460,775
Cares Act Relief	Unspent ARPA relief funds	17,803,143
Cares Act Relief	Unspent ERAP funds	7,729
Opioid Settlement Fund	Unspent Opioid settlement proceeds	1,349,937
Cabarrus Arena and Events Center Fund	Unspent escrow	51,757
Total Restricted Cash		$ 67,209,811

Cash and cash equivalents in the OPEB Trust Fund are considered restricted because it can only be used to pay other postemployment benefit obligations.

4. Ad Valorem Taxes Receivable

In accordance with G.S. 105-347 and G.S. 159-13(a), ad valorem taxes on property other than motor vehicles are levied on July 1, the beginning of the fiscal year, and are due on September 1; however, penalties and interest does not accrue until the following January 6. The taxes are based on the assessed values as of January 1, 2022. The legal lien date is January 1.

The County is permitted by North Carolina general statutes to levy taxes up to $1.50 per $100 assessed valuation for general governmental services. This limitation does not apply to debt service, court, and jail facilities, funding deficits, conducting elections, kindergarten to post-secondary public education, social services, or joint ventures with other political subdivisions in providing these functions, services, or activities. The County's tax rate for the 2022-2023 fiscal year was $0.74 per $100 valuation.

5. Lease Receivable

The County's lease receivable is measured at the present value of lease payments expected to be received during the lease term. There are no variable components under the lease agreement. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

6. Allowances for Doubtful Accounts

Ad valorem taxes for the County and various municipalities for which the County bills, and Emergency Management Services 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.

Based on the County's collection history for Landfill accounts and the aging report as of June 30, 2023, the County expects the total accounts receivable for the Landfill to be collected. The County does not consider accounts uncollectible unless greater than three years. Therefore, an allowance for doubtful accounts has not been recorded for the Landfill. Of the total accounts receivable at June 30, 2023, eight credit customers had a balance greater than 30 days past due. These accounts are expected to be paid in full.

Opioid settlement funds were earned when the County entered into a settlement agreement. Since some companies may cease making OPIOID settlement payments at some point in the future for various reasons, the County considered a level of offset and recorded an allowance for payments that may not be received.

7. Inventories and Prepaid items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and vehicle repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. If significant, the amount of inventory on hand at year end is reported on the balance sheet in the governmental funds. However, in the Government-wide Statement of Activities the cost of these inventories is expensed as the items are used. The Cabarrus Health Alliance maintains no inventory.

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

8. Capital Assets

Capital assets are defined by the government as assets with an initial, minimum individual cost of $5,000 and an estimated useful life more than one year. Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets received prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. The costs of normal maintenance and repair that do not add to the value of the assets or materially extend assets lives are not capitalized.

The County holds title to certain Cabarrus County and Kannapolis City Board of Education properties, which have not been included in capital assets. The properties have been deeded to the County to permit Certificates of Participation and installment 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 Boards of Education give the Boards of Education full use of the facilities, full responsibility for maintenance of the facilities, and provide that the County will convey title to the property back to the Boards of Education once all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as capital assets in the financial statements of the Cabarrus County and Kannapolis City Boards of Education.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40
Building improvements	40
Land improvements	15
Furniture and equipment	7
Reservoir	999
Vehicles and motorized equipment	7

Capital assets of the Cabarrus Health Alliance are depreciated over their useful live on a straight-line basis as follows:

Assets	Years
Office equipment	5
Computer equipment	5
Vehicles	5
Leasehold improvements	15

9. Right to Use Assets

The County has recorded right to use lease assets as a result of implementing GASB 87 and GASB 96. These right to use assets arise in association with agreements where the County reports a lease (only applies when the County is the lessee) or agreements where the County reports an Information Technology (IT) Subscription in accordance with the requirements of GASB 87 and GASB 96, respectively. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

The right to use IT subscription assets are initially measured at an amount equal to the initial measurement of the subscription liability plus any subscription payments made at the start of the subscription term, if applicable, plus capitalizable initial implementation costs at the start of the subscription term, less any incentives received from the IT subscription vendor at the start of the subscription term. Subscription payments, as well as payments for capitalizable implementation costs made before the start of the subscription term should be reported as a prepayment (asset). Such prepayments should be reduced by any incentives received from the same vendor before the start of the subscription term if a right of offset exists. The net amount of the prepayments and incentives should be reported as an asset or liability, as appropriate, before the start of the subscription term at which time the amount should be included in the initial measurement of the subscription asset. The right to use subscription assets should be amortized on a straight-line basis over the subscription term.

10. Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, *Deferred Outflows of Resources,* represents a consumption of net assets that applies to a future period and so will not be recognized as an expense or expenditure until then. The County has three items that meet this criterion – charges on debt refunding, pension and OPEB 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 assets that applies to a future period and so will not be recognized as revenue until then. The County has several items that meet this criterion for this category – prepaid taxes, property tax receivable, ambulance receivable, unavailable Opioid revenues (reported only on the Balance Sheet of the Governmental Funds), other pension OPEB related deferrals, and lease receivable.

11. Long-Term Obligations

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

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

12. Compensated Absences

All permanent and probationary County and Cabarrus Health Alliance employees who are scheduled to work at least 1,000 hours during the calendar year receive vacation and sick leave benefits. The County's vacation policy allows for an unlimited accumulation of earned leave during the calendar year with a maximum of 240 hours (252 hours for 12-hour law enforcement personnel and 318 hours for fire fighter personnel) being carried over to January 1. Vacation exceeding 240 hours (252 hours for 12-hour law enforcement personnel and 318 hours for fire fighter personnel) is converted into sick leave after January 1st. Vacation leave is fully vested when earned. The County budgets and funds the current portion of accumulated vacation leave during each fiscal year. Vacation leave is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The County's and Cabarrus Health Alliance's sick leave policies also allow for unlimited accumulation of earned leave. Sick leave benefits do not vest but any unused leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. As there is not an obligation to pay sick leave until it is taken, no liability is recorded for these non-vested benefits.

13. Opioid Settlement Funds

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a $26 billion-dollar nationwide settlement related to multiple opioid lawsuits. These funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The majority of these funds are intended for opioid abatement and the distribution of the funds will be front loaded.

North Carolina's Memorandum of Agreement (MOA) between the state and local governments for the settlement funds allocates the funds as follows:

- 15% directly to the state ("State Abatement Fund")
- 80% to abatement funds established by Local Governments ("Local Abatement Funds")
- 5% to a County Incentive Fund

As of June 30, 2023, the County has received $1,393,979 as part of this settlement. Per the terms of the MOA, the County created a special revenue fund, the Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities. Funds are restricted until expended. As of June 30, 2023, the County had determined a spending strategy for $210,000 of the total funds under Option A for recovery support services. The County expended $70,000 as of June 30, 2023. The County had not determined a spending strategy for the balance of the funds and the funds are budgeted in an unallocated account. Cabarrus County is expected to receive a total of $21,886,625.

OPIOID settlement funds were earned when the County entered into a settlement agreement. Since some companies may cease making OPIOID settlement payments at some point in the future for various reasons, the County considered a level of offset and recorded an allowance for payments that may not be received.

14. Reimbursements for Pandemic-related Expenditures

In Fiscal Year 2021, the American Rescue Plan Act (ARPA) established the Coronavirus State and Local Fiscal recovery Funds to support urgent COVID-19 response efforts and replace lost revenue for eligible state, local, territorial, and tribal governments. Cabarrus County was awarded $42,043,458 of fiscal recovery funds to be paid in two equal installments. The first installment of $21,021,729 was received May 2021. The second installment $21,027,729 was received June 2022. County staff and Board of Commissioners elected to support public health, mental health services, small businesses, non-profits and disproportionately impacted populations and communities. The County spent $8,569,453 in fiscal year 2023. As of June 30, 2023, the County has spent $24,244,140. This includes the $10 million standard allowance for lost revenue and used for payroll and covered benefits expenses for public safety employees.

15. Net Position/Fund Balances

a. Net Position

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

b. 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:

1. 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 ending inventories, which are not spendable resources.

Prepaid Items – portion of fund balance that is not an available resource because it represents the amount of payment of items that will be expensed in future fiscal years.

Leases – portion of fund balance that is not an available resource because it represents the year-end balance of the lease receivable in excess of the deferred inflow of resources for the lease receivable, which is not a spendable resource.

2. Restricted Fund Balance

This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State Statute – North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State Statute (RSS) is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by state statute". *Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget.* Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted Net position and Restricted fund balance on the face of the balance sheet. For June 30, 2023, $6,534,872 was restricted to the General Fund, $75,472,003 for County Capital Projects Fund, $17,350,496 for the CARES Act Relief Fund, and $2,191,068 for non-major funds.

Restricted for Register of Deeds – portion of fund balance that is restricted by revenue source to pay for automation enhancement improvements in the Register of Deeds' office.

Restricted for General Government – portion of fund balance restricted by revenue source to be used for general government debt service payments.

Restricted for Emergency Telephone – portion of fund balance restricted for expenditures to enhance the state's 911 system.

Restricted for Public Safety – portion of fund balance restricted by revenue source for unspent Federal Forfeiture Funds, Emergency Management Operations, State Criminal Alien Assistance Program, Animal Shelter Donations and support of the administration and activities of the inspection department.

Restricted for Community Development Programs – portion of fund balance restricted by revenue source for community development low-income housing projects.

Restricted for Soil & Water Programs – portion of fund balance restricted by revenue source for unspent Conservation Grant proceeds used for Soil and Water Land conservation projects.

Restricted for Economic and Physical Development – portion of fund balance restricted by revenue source for unspent grants.

Restricted for Social Services – portion of fund balance restricted by revenue source for various unspent grants.

Restricted for School Debt and Construction – portion of fund balance restricted by revenue source to be used for school debt service payments and construction.

Restricted for Cabarrus Arena & Events Center – portion of fund balance restricted by revenue source for use as an at-risk fund for the Cabarrus Arena and Events Center operations.

Restricted for Human Services – portion of fund balance restricted for unspent 4H Cannon Grant and funds received for Social Services Payees'.

Restricted net position on Exhibit 1 varies from restricted fund balance on Exhibit 3 as of June 30, 2023 by the amount of unspent debt proceeds of $2,837 and Register of Deeds' Pension Plan of $489,903 for a net difference of $487,066.

3. Committed Fund Balance

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Commissioners is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Committed for Community Investment Fund – portion of fund balance budgeted by the governing board to pay for future capital projects.

Committed for General Government – portion of fund balance budgeted by the governing board for ERP software upgrade and support for recruitment.

Committed for Public Safety – portion of fund balance committed by the governing board by revenue source to pay for EMS vehicle and Sheriff radio expenses.

Committed for Economic & Physical Development – portion of fund balance committed by the governing board for economic development expenditures.

Committed for Human Services – portion of fund balance committed by the governing board for Department of Human Services projects.

Committed for Education – portion of fund balance committed by the governing board for planning, designing and construction of public schools. (don't delete, EXh3 updated)

Committed for Culture & Recreation – portion of fund balance committed by the governing board for building improvements at the arena.

4. Assigned Fund Balance

The County's governing body has the authority to assign fund balance. The Manager and Deputy County Manager, as granted in the officially adopted budget ordinance, have been granted limited authority to assign fund balance.

Assigned for General Government – portion of fund balance that is intended to be used for 1) property tax appeals 2) extraordinary circumstances 3) pending and potential claims and 4) uncompleted projects budgeted in subsequent years expenditures.

Assigned for Public Safety – portion of fund balance intended to be used for uncompleted Emergency Medical Services and Sheriff Department projects.

Assigned for Economic and Physical Development – portion of fund balance intended to be used for planning and soil and water projects.

Assigned for Culture and Recreation – portion of fund balance intended to be used for parks project.

5. 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. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Cabarrus County has revenue spending procedures that provide guidance for programs with multiple revenue sources. The Finance Director will use resources in the following order: bond/debt proceeds, federal funds, state funds, local funds, County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Finance Director 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.

Cabarrus County has a Fund Balance Policy. On June 14, 2005 (revised March 15, 2010), the Board of Commissioners adopted a resolution formalizing the following fiscal management policies to be incorporated into the County's budget document beginning with the 2006 fiscal year:

1. Recurring, operational expenses of the County government will only be funded through recurring revenue sources.

2. The County will maintain an undesignated fund balance equal to 15% of General Fund expenditures; and

3. Upon the completion of the annual audit of the County finances, any undesignated fund balance above 15% will be transferred to the Community Investment Fund, to reduce reliance on debt financing; or to the Self- Funded Hospitalization Fund, the Self-Funded Liability Fund or the Self-Funded Workers' Compensation Fund as required to maintain the integrity of those funds.

4. Notwithstanding the requirements of items 1, 2, and 3 above, fund balance may be appropriated for any use in the General Fund to overcome revenue shortfalls related to significant downturns in the economy.

On June 18, 2019, the Board of Commissioners adopted a resolution formalizing the following fiscal management policies to be incorporated into the County's budget document beginning with the 2019 fiscal year:

If unassigned fund balance at the end of the current fiscal year is less that the approved fund balance level, the deficiency should be replenished in the coming fiscal years, not to exceed a total of three consecutive years.

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	$	199,011,542
Less:		
Inventories		500,998
Prepaid items		140,662
Leases		7,427
Stabilization by state statute		32,731,628
Restricted for debt payments		4,363,516
Restricted for Building Inspections		9,575,291
Committed for Community Investment Fund		46,834,275
Committed for unpaid tax incentives		5,728,489
Uncompleted FY23 projects		3,501,221
General Government assignments		6,158,727
Working Capital/Fund Balance policy		53,109,518
Fund balance remaining for appropriation	$	36,359,790

16. Defined Benefit Pension Plans

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

E. Management Estimates

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

F. Other Resources

The General Fund provides the basis of local resources for other governmental funds. These transactions are recorded as "Transfers-out" in the General Fund and "Transfers-in" in the receiving fund.

G. Comparative Data/Reclassifications

Comparative data for the prior years have been presented in the Management Discussion and Analysis report, the Notes to the Financial Statements and Statistical Tables in order to provide an understanding of the changes in the financial position and operations of the County. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

NOTE 2. DETAIL NOTES ON ALL FUNDS

A. Assets

1. Deposits

All of the County's and its component unit's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed 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 and its component units, these deposits are considered to be held by their agents in the entities' names. The amount of pledged collateral is based on an approved averaging method for noninterest-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, its component units, or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the County or its component units under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. Cabarrus County has no formal policy regarding custodial credit risk for deposits but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. 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 Cabarrus Health Alliance has no formal policy regarding custodial credit risk for deposits.

At June 30, 2023, the carrying amount of the County's bank deposits, including custodial fund, was $43,317,355 and the bank balance was $42,939,397. Of the bank balance, $754,284 was covered by federal depository insurance, and $42,185,113 was covered by collateral, held by authorized escrow agents in the name of the County, under the Pooling Method. At June 30, 2023, the County had $9,110 cash on hand.

At June 30, 2023, the carrying amount of the Cabarrus Health Alliance's bank deposits was $1,888,623 and the bank balance was $2,016,419. Of the bank balance, $250,000 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2023, the Cabarrus Health Alliance had $3,600 of cash on hand.

2. Investments

As of June 30, 2023, the County had the following investments and maturities:

Investment Type	Valuation Measurement Method [2,3]	Fair Value	Less Than 6 Months	6-12 Months	1-3 Years	4-5 Years
US Government Agencies	Fair Value-Level 2	$ 137,245,946	$ 9,761,233	$ 49,790,500	$ 61,492,843	$ 16,201,370
US Treasuries	Fair Value-Level 1	39,269,817	9,874,778	9,751,267	19,643,772	-
Commercial Paper	Fair Value-Level 2	72,361,351	-	72,361,351	-	-
NC Capital Management Trust:						-
Government Portfolio [1]	Fair Value-Level 1	27,614,052	27,614,052	-	-	-
Total		$ 276,491,166	$ 47,250,063	$ 131,903,118	$ 81,136,615	$ 16,201,370

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

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising 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 laddered with staggered maturity dates and limits all securities to a final maturity of no more than five years.

Credit Risk. The County's investment policy 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). As of June 30, 2023, The County's investment in commercial paper were rated A-1 by Standard & Poor's, F-1 by Fitch Ratings, and P-1 by Moody's Investors Service. 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 Service as of June 30, 2023. The County's investment in US Agencies (Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association) are rated Aaa and Federal Farm Credit Bank is rated AA+ by Moody's Investors Service.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's formal policy indicates that the County shall utilize a third-party custodial agent for book entry transactions, all of which shall be a trust department authorized to do trust work in North Carolina who has an account with the Federal Reserve. Certificated securities shall be in the custody of the designated investment officer.

Concentration of Credit Risk. With the exception of U.S. Treasury securities, U.S agencies and authorized pools, Cabarrus County's investment policy does not allow for commercial paper investments in any one issuer in excess of 10% of the County's total investments. Twenty-six percent of the County's investments are held in commercial paper and fifty percent in governmental agencies. More than 5% of the County's investments are in Federal Farm Credit Bank securities and Federal Home Loan Bank securities. These investments are 14% and 31% respectively, of the County's total investments.

At June 30, 2023, the Cabarrus Health Alliance's investments consisted of $7,514,231 in the North Carolina Capital Management Trust's Government Portfolio, which carried a credit rating of AAA by Standard and Poor's. The Government portfolio's valuation measurement method is amortized cost. The Cabarrus Health Alliance does not have a formal policy regarding credit risk or interest rate risk.

3. OPEB Trust Fund

At June 30, 2023, the County's health Care Plan has $4,074,775 invested in the North Carolina State Treasurer's Local Government Other Post-Employment (OPEB) Trust pursuant to G.S. 15-30.1. The State Treasurer's OPEB Trust may invest in public equities and both long-term and short-term fixed income obligations as determined by the State Treasurer pursuant to the General Statutes. At year-end, the County's OPEB Trust was invested as follows: State Treasurer's Short Term Investment Fund (STIF) 100%, which is reported as cash and cash equivalents.

Level of the Fair Value Hierarchy: Ownership of the STIF is determined on a fair market valuation basis as of fiscal year end in accordance with STIF operating procedures. STIF investments are valued by the custodian using Level 2 inputs which in this case involves inputs-other than quoted prices-included within Level 1 that are either directly or indirectly observable for the asset or liability. The STIF is valued at $1 per share. The STIF portfolio is unrated and had a weighted average maturity at June 30, 2023, of 0.7 years.

Valuation Technique: North Carolina Department of State Treasurer OPEB Trust investments are measured using the market approach: using prices and other relevant information generated by marker transactions involving identical or comparable assets or group of assets.

Interest Rate Risk – The County does not have a formal investment interest rate policy for the OPEB Trust Fund that manages its exposure to fair value losses arising from increasing interest rates. The State Treasurer's STIF is unrated and had a weighted average maturity of 0.7 years at June 30, 2023.

Credit Risk – The County does not have a formal investment policy regarding credit risk for the HCB Pan Fund. The STIF is unrated and authorized under NC General Statute 147-69.1. The State Treasurer's STIF is invested in highly liquid fixed income securities consisting primarily of short to intermediate term treasuries, agencies, and money market instruments.

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

In accordance with North Carolina general statutes, agriculture, horticulture, and forestland may be taxed by the County at 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 accrued interest from the original due date. This tax is immediately due and payable. The amounts shown in the table are property taxes that could become due if present use-value eligibility is lost. These amounts have not been recorded in the financial statements.

Year Levied	Tax	Interest	Total
2020	$ 6,472,653	$ 1,537,255	$ 8,009,908
2021	6,402,195	944,324	7,346,519
2022	6,439,195	370,254	6,809,449
2023	6,635,926	-	6,635,926
Total	$ 25,949,969	$ 2,851,833	$ 28,801,802

5. Receivables

a. Government-wide Receivables

Receivables at the government-wide level for the Primary Government at June 30, 2023, were as follows:

	Accounts	Customers	Lease Receivable	Due from other Governments	Taxes and Interest	Total
Governmental Activities:						
General	$ 1,506,382	$ 14,503,139	$ 299,044	$ 21,622,275	$ 6,582,506	$ 44,513,346
Other governmental	16,451,148	-	-	138,800	-	16,589,948
Total receivables	17,957,530	14,503,139	299,044	21,761,075	6,582,506	61,103,294
Allowance for doubtful accounts	-	(12,145,936)	-	-	(1,705,148)	(13,851,084)
Total-governmental activities	$ 17,957,530	$ 2,357,203	$ 299,044	$ 21,761,075	$ 4,877,358	$ 47,252,210

	Accounts	Customers	Lease Receivable	Due from other Governments	Taxes and Interest	Total
Business-type Activities:						
Landfill	$ -	$ 17,110	$ -	$ 152,076	$ -	$ 169,186

On July 01, 2021, the County entered in to a 72-month lease as Lessor for the use of AT&T Cell Tower Lease – 698 Walker Road. An initial lease receivable was recorded in the amount of $131,352. As of June 30, 2023, the value of the lease receivable is $89,183 and accrued interest receivable is $23. The lessee is required to make monthly fixed payments of $1,870. The lease has an interest rate of 0.3160%. The County recognized lease revenue of $22,120 and $320 interest revenue during the fiscal year. The lessee has 3 extension option(s), each for 60 months.

On July 01, 2021, the County entered in to a 42-month lease as Lessor for the use of Office Space – 715 Cabarrus Avenue – USDA. An initial lease receivable was recorded in the amount of $112,379. As of June 30, 2023, the value of the lease receivable is $48,555 and accrued interest receivable $35. The lessee is required to make monthly fixed payments of $2,717. The lease has an interest rate of 0.8930%. The County recognized lease revenue of $32,011 and $589 interest revenue during the fiscal year.

On July 01, 2021, the County entered in to a 37-month lease as Lessor for the use of Verizon Tower – 700 Walker Road. An initial lease receivable was recorded in the amount of $82,671. AS of June 30, 2023, the value of the lease receivable is $30,661, and accrued interest receivable $18. The lessee is required to make monthly fixed payments of $2,200. The lease has an interest rate of 0.7268%. The County recognized lease revenue of $26,074 and $325 interest revenue during the fiscal year.

On July 01, 2021, the County entered in to a 76-month lease as Lessor for the use of Verizon Tower – Rockland Circle. An initial lease receivable was recorded in the amount of $185,100. As of June 30, 2023, the value of the lease receivable is $130,645, and accrued interest receivable $110. The lessee is required to make monthly fixed payments of $2,388. The lease has an interest rate of 1.2166%. The County recognized lease revenue of $27,599 and $1,772 interest revenue during the fiscal year. The lessee has 3 extension options(s), each for 60 months.

	Principal and Interest Expected to Maturity		
	Lease Receivables		
	Governmental Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2024	$ 109,281	$ 2,118	$ 111,399
2025	72,394	1,305	73,699
2026	52,785	823	53,608
2027	53,855	377	54,232
2028	10,729	27	10,756
	$ 299,044	$ 4,650	$ 303,694

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

	Governmental Activities	Business Type Activities
Local option sales tax	$ 15,468,929	$ -
NCVTS	3,202,880	-
Grants	392,065	-
Other	2,697,201	-
White goods	-	27,110
Solid waste disposal tax	-	13,859
Scrap tire tax	-	111,107
	$ 21,761,075	$ 152,076

Discretely Presented Component Unit CHA

Receivables at the government-wide level for the Cabarrus Health Alliance at June 30, 2023, were as follows:

	Accounts	Customers	Taxes	Total
Governmental Activities:				
General	$ 3,935,398	$ 611,381	$ 157,652	$ 4,704,431
Allowance for doubtful accounts	-	(218,032)	-	(218,032)
Total-governmental activities	$ 3,935,398	$ 393,349	$ 157,652	$ 4,486,399

6. Capital Assets

1. Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 26,334,716	$ 1,549,500	$ -	$ 27,884,216
Construction in progress	97,464,350	47,244,307	(104,268,771)	40,439,886
Total capital assets not being depreciated	123,799,066	48,793,807	(104,268,771)	68,324,102
Capital assets being depreciated:				
Buildings	180,943,284	103,299,308	-	284,242,592
Building improvements	24,803,714	459,520	(134,790)	25,128,444
Equipment	22,834,292	1,734,013	(43,639)	24,524,666
Furniture and fixtures	1,477,815	498,726	-	1,976,541
Land improvements	13,235,924	-	-	13,235,924
Vehicles	18,826,213	2,997,491	(1,414,860)	20,408,844
Reservoir	21,743,730	-	-	21,743,730
Total capital assets being depreciated	283,864,972	108,989,058	(1,593,289)	391,260,741
Less accumulated depreciation for:				
Buildings	57,076,312	4,727,588	-	61,803,900
Building improvements	8,668,619	649,687	(34,300)	9,284,006
Equipment	20,425,709	1,198,097	(43,639)	21,580,167
Furniture and fixtures	1,404,918	172,552	-	1,577,470
Land improvements	8,167,734	544,810	-	8,712,544
Vehicles	12,520,720	2,024,047	(1,296,354)	13,248,413
Reservoir	565,903	21,766	-	587,669
Total accumulated depreciation	108,829,915	9,338,547	(1,374,293)	116,794,169
Total capital assets, being depreciated, net	175,035,057	99,650,511	(218,996)	274,466,572

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being amortized:				
Right to use assets:				
Leased equipment	$ 579,173	$ -	$ -	$ 579,173
Leased buildings	5,302,740	-	-	5,302,740
IT subscriptions	-	1,167,915	-	1,167,915
	5,881,913	1,167,915	-	7,049,828
Less accumulated ammortization for:				
Right to use assets:				
Leased equipment	232,178	232,177	-	464,355
Leased buildings	893,665	893,664	-	1,787,329
IT subscriptions	-	338,677	-	338,677
Total accumulated amortization	1,125,843	1,464,518	-	2,590,361
Total right to use assets, net	4,756,070	(296,603)	-	4,459,467
Governmental and Internal Service Fund Capital Assets, net	$ 303,590,193	$ 148,147,715	$ (104,487,767)	$ 347,250,141

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

Governmental activities:	
General government	$ 1,985,471
Public safety	5,936,291
Economic & physical development	42,028
Environmental protection development	75,607
Human services	1,420,999
Culture & recreation	1,342,669
Total depreciation expense - governmental & internal services activities	$ 10,803,065

Capital asset activity for the year ended June 30, 2023:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
Land	$ 490,447	$ -	$ -	$ -	$ 490,447
Total capital assets, not being depreciated	490,447	-	-	-	490,447
Capital assets, being depreciated:					
Land improvements	2,376,141	-	-	-	2,376,141
Vehicles	2,002,279	49,047	-	-	2,051,326
Equipment	303,336	10,028	(11,850)	-	301,514
Buildings	1,256,544	-	-	-	1,256,544
Total capital assets, being depreciated	5,938,300	59,075	(11,850)	-	5,985,525
Less accumulated depreciation for:					
Land improvements	1,459,651	31,742	-	-	1,491,393
Vehicles	1,925,136	13,764	-	-	1,938,900
Equipment	257,235	13,925	(11,850)	-	259,310
Buildings	502,279	31,414	-	-	533,693
Total accumulated depreciation	4,144,301	90,845	(11,850)	-	4,223,296
Total capital assets, being depreciated, net	1,793,999	(31,770)	-	-	1,762,229
Proprietary capital assets, net	$ 2,284,446	$ (31,770)	$ -	$ -	$ 2,252,676

Construction Commitments

The government has active construction projects as of June 30, 2023. The projects include New School Construction (Multiple Schools Roof Replacements, R. Brown McAllister Elementary School), Renovations to Existing Courthouse, Frank Liske Park Barn Replacement, New Ems Headquarters Building, Mental Health Facility, Library and Senior Center, and New Operation Center Building. At year-end, the government's commitments with contractors are as follows:

	Spent-To-Date	Remaining Commitment
School new construction	$ 25,392,319	$ 26,190,306
Frank Liske Park Barn Replacement	4,703,215	1,076,043
EMS Headquarters	15,521,040	5,114,047
Operations Center Building	5,347,470	3,157,874
Mental Health Facility	505,039	35,092,515
Library & Senior Center	1,030,998	23,378,669
Existing Courthouse Renovation	654,835	29,121,913
	$ 53,154,916	$ 123,131,367

Discretely Presented Component Unit

Capital asset activity for Cabarrus Health Alliance for the year ended June 30, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Furniture and fixtures	$ 391,287	$ 6,226	$ -	$ 397,513
Vehicles	703,673	582,510	(16,592)	1,269,591
Equipment	1,412,062	140,160	(10,806)	1,541,416
Land improvements	618,927	-	-	618,927
Total capital assets being depreciated	3,125,949	728,896	(27,398)	3,827,447

	Beginning Balance	Increases	Decreases	Ending Balance
Less accumulated depreciation:				
Furniture and fixtures	381,097	9,471	-	390,568
Vehicles	453,110	126,468	(16,592)	562,986
Equipment	942,291	166,403	(10,806)	1,097,888
Land improvements	600,915	1,228	-	602,143
Total accumulated depreciation	2,377,413	303,570	(27,398)	2,653,585
Total governmental activities, being depreciated (net)	748,536	425,326	-	1,173,862
Capital assets, being amortized:				
Right to use assets:				
Leased equipment	14,416	157,878	-	172,294
Leased building	703,531		-	703,531
Total right to use assets	717,947	157,878	-	875,825
Less accumulated amortization for:				
Leased equipment	2,703	22,924	-	25,627
Leased building	158,398	230,505	-	388,903
Total accumulated amortization	161,101	253,429	-	414,530
Total capital assets being amortized, (net)	556,846	(95,551)	-	461,295
Cabarrus Health Alliance capital assets, (net)	$ 1,305,382	$ 329,775	$ -	$ 1,635,157

B. Liabilities

1. Payables

Payables at the government-wide level for the Primary Government at June 30, 2023, were as follows:

	Vendors	Salaries and Benefits	Other	Total
Governmental Activities:				
General	$ 4,878,776	$ 3,289,935	$ 2,553,838	$ 10,722,549
County Capital Projects	2,469,576	-	-	2,469,576
Cares Act Relief Fund	-	3,825	-	3,825
Other governmental	4,824,312	5,930	221,901	5,052,143
Total governmental activities	$ 12,172,664	$ 3,299,690	$ 2,775,739	$ 18,248,093
Business-type activities				
Landfill	$ 124,706	$ 31,168	$ -	$ 155,874

Payables at the government-wide level for the Cabarrus Health Alliance at June 30, 2023, were as follows:

	Vendors	Salaries and Benefits	Total
Governmental Activities:			
General	$ 237,403	$ 815,738	$ 1,053,141

2. Pension Plan and Other Postemployment Obligations

a. Local Governmental Employees' Retirement System

Plan Description. The County is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the state of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The

Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the state of North Carolina. The state's Annual Comprehensive Financial Report includes financial statements and required supplementary information 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 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. Cabarrus County employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. Cabarrus County's contractually required contribution rate for the year ended June 30, 2023, was 12.14% of compensation for law enforcement officers and 13.04% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Cabarrus County were $8,561,899 for the year ended June 30, 2023.

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, 2023, the County reported a liability of $49,020,060 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021. The total pension liability was then rolled forward to the measurement date of June 30, 2022, utilizing update procedures incorporating the actuarial assumptions. The County's

proportion of the net pension liability was based on a projection of the County's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2023, the County's proportion was 0.869% (measured as of June 30, 2022), which was an increase of 0.0347% from its proportion as of June 30, 2022 (measured as of June 30, 2021).

For the year ended June 30, 2023, the County recognized pension expense of $14,164,082. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,112,230	$ 207,092
Changes of assumptions	4,891,103	-
Net difference between projected and actual earnings on pension plan investments	16,201,643	-
Changes in proportion and differences between County contributions and proportionate share of contributions	505,078	-
County contributions subsequent to the measurement date	8,561,899	-
	$ 32,271,953	$ 207,092

$8,561,899 reported as deferred outflows of resources related to pensions resulting from County's contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2024	$ 7,503,032
2025	6,341,143
2026	1,940,020
2027	7,718,767
2028	-
Thereafter	-
	$ 23,502,962

Actuarial Assumptions. The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 to 8.25 percent, including inflation and productivity factor
Investment rate of return	6.50 percent, net of pension plan investment expense, including inflation

The plan actuary 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 mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2021, valuation, were based on the results of an actuarial experience study prepared as of December 31, 2019, and adopted by the Board of Trustees on January 28, 2021.

Future ad hoc cost of living 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, 2022, are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	33.0%	0.9%
Global equity	38.0%	6.5%
Real estate	8.0%	5.9%
Alternatives	8.0%	8.2%
Opportunistic Fixed Income	7.0%	5.0%
Inflation Protection	6.0%	2.7%
	100.0%	

The information above is based on 30-year expectations developed with an investment consulting firm as part of a study that was completed in early 2022 and is part of the North Carolina Retirement Systems. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.25%. Return projections do not include any excess return expectations over benchmark averages. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 6.50%. This discount rate is in line with the long-term nominal expected return on pension plan investments. The calculation of the net pension liability is a present value calculation of the future net pension payments. These net pension payments assume that contributions from plan members will be made at the current statutory contribution rate and that contributions from employers will be made at the contractually required rates, actuarially determined. Based on those 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 benefits payments to determine the total pension liability.

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

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
County's proportionate share of the net pension liability (asset)	$ 88,474,896	$ 49,020,060	$ 16,506,985

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

b. Law Enforcement Officers' Special Separation Allowance

Plan Description. Cabarrus County administers a public employee retirement system (the "Separation Allowance"); a single employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time County law enforcement officers are covered by the Separation Allowance. At December 31, 2021 the Separation Allowance's membership consisted of:

Retirees receiving benefits	36
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	218
Total	254

A separate report was not issued for the plan.

Summary of Significant Accounting Policies:

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

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

Actuarial Assumptions. The entry age normal actuarial cost method was used in the December 31, 2021, valuation. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 to 7.75 percent, including inflation and productivity factor
Discount rate	4.31 percent

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

The actuarial assumptions used in the December 31, 2021, valuation were based on 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.

Mortality Assumption: All mortality rates use Pub-2010 amount-weighted tables.

Mortality Projection: All mortality rates are projected from 2010 using generational improvement with Scale MP-2019.

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

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

Deaths Prior to Retirement: Mortality rates are based are based on the safety mortality for employees.

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

Contributions. The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions 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 $651,134 as benefits came due for the reporting period.

At June 30, 2023, the County reported a total pension liability of $12,244,359. The total pension liability was measured as of December 31, 2022 based on a December 31, 2021 actuarial valuation. The total pension liability was rolled forward to December 31, 2022 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2023 the County recognized pension expense of $1,594,532.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,672,541	$ 3,324
Changes of assumptions	1,707,091	2,016,504
County benefit payments and plan administrative expenditures paid subsequent to the measurement date	336,903	-
Total	$ 3,716,535	$ 2,019,828

The County paid $336,903 in benefit payments subsequent to the measurement date that are reported as deferred outflows of resources related to pensions which will be recognized as a decrease of the total pension liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2024	$ 669,243
2025	611,721
2026	488,642
2027	(207,825)
2028	(201,977)
Total	$ 1,359,804

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 4.31 percent, as well as what the County's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.31 percent) or 1-percentage-point higher (5.31 percent) than the current rate.

	1% Decrease (3.31%)	Discount Rate (4.31%)	1% Increase (5.31%)
Total pension liability	$ 13,218,550	$ 12,244,359	$ 11,356,713

	Total Pension Liability
Beginning balance	$ 13,462,604
Service cost at end of year	601,608
Interest on the total pension liability	295,583
Difference between expected and actual experience in the measurement of the total pension liability	643,902
Changes of assumtions or other inputs	(2,108,204)
Benefit payments	(651,134)
Ending balance of the total pension liability	$ 12,244,359

Changes of Assumptions. Changes of assumptions and other inputs reflect a change in the discount rate from 2.25 percent at June 30, 2021 to 4.31 percent at June 30, 2022.

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 December 31, 2021 valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

c. Supplemental Retirement Income Plan (401k)

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

Funding Policy. Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each law enforcement officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. The County has chosen to extend this benefit to all its full and part-time (who are eligible for North Carolina Local Governmental Employees' Retirement System) employees. Contributions by Cabarrus County for the year ended June 30, 2023 were $5,254,798 which consisted of $3,472,879 from the County and $1,781,919 from the employees. Contributions for the year ended June 30, 2023 were $562,044 from participating Alliance employees. The Alliance's Board reinstated the employer's contribution to this benefit. The Alliance matched up to 2% beginning July 1, 2021. The Alliance contributed $200,491 to the plan for the year ended June 30,2023. No amounts were forfeited.

The County offers its employees a deferred compensation plan (Plan) created in accordance with Internal Revenue Code Section 457. The Plan available to all County employees permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County has complied with changes in the laws that govern the County's deferred compensation plan, requiring all assets of the plan to be held in trust for the exclusive benefit of the participants and their beneficiaries. Formerly, the undistributed amounts, which had been deferred by the plan participants, were required to be reported as assets of the County. In accordance with GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans", the County's deferred compensation plan is no longer reported within the County's custodial funds.

d. Register of Deeds' Supplemental Pension Fund

Plan Description. Cabarrus County also contributes to the Registers of Deeds' Supplemental Pension Fund (RODSPF), a noncontributory, cost-sharing multiple-employer defined benefit plan administered by the North Carolina Department of State Treasurer. The 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 Register of Deeds' Supplemental Pension Fund is included in the Annual Comprehensive Financial Report for the state of North Carolina. The state's Annual Comprehensive Financial Report includes financial statements and required supplementary information for the Registers of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

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

Contributions. Benefits and administrative expenses are funded by investment income and 1.5% of the receipts collected by each County Commission under Article 1 of Chapter 161 of 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. Register 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 $18,976 for the year ended June 30, 2023.

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

At June 30, 2023, the County reported an asset of $309,762 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2022. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2021. The total pension liability was then rolled forward to the measurement date of June 30, 2022 utilizing update procedures incorporating the actuarial assumptions. The County's proportion of the net pension asset was based the County's share of contributions to the pension plan, relative to contributions to the pension plan of all participating RODSPF employers. At June 30, 2022, the County's proportion was 2.340%, which was an decrease of 0.36705% from its proportion measured as of June 30, 2021**.**

For the year ended June 30, 2023, the County recognized pension expense of $48,141. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,386	$ 5,615
Changes of assumptions	16,401	-
Net difference between projected and actual earnings on pension plan investments	128,748	-
Changes in proportion and differences between County contributions and proportionate share of contributions	50,230	30,985
County Contributions subsequent to the measurement date	18,976	-
	$ 216,741	$ 36,600

$18,976 reported as deferred outflows of resources related to pensions resulting from County's contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ending June 30, 2024. 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
2024	$ 32,289
2025	53,635
2026	42,861
2027	32,380
2028	-
Thereafter	-

Actuarial Assumptions. The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 to 8.25 percent, including inflation and productivity factor
Investment rate of return	3.0 percent, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the December 31, 2021, valuation were based on the results of an actuarial experience review for LGERS for the period January 1, 2015 through December 31, 2019.

Future ad hoc cost of living adjustment 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 adopted asset allocation policy for the RODSPF is 99.9% in the fixed income asset class. The best estimate of arithmetic real rate of return for the fixed income asset class as of June 30, 2022 is 1.1%.

The information above is based on 30-year expectations developed with an investment consulting firm as part of a study that was completed in early 2022, and is part of the asset, liability, and investment policy study for the North Carolina Retirement Systems. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.25%. Return projections do not include any excess return expectations over benchmarks averages. All rates of return and inflation are annualized.

Discount Rate. The discount rate used to measure the total pension liability was 3.00%. This discount rate is in line with the long-term nominal expected return on pension plan investments. The calculation of the net pension asset is a present value calculation of the future net pension payments. These net pension payments assume that contributions from plan members will be made at the current statutory contribution rate and that contributions from employers will be made at the contractually required rates, actuarially determined. Based on those 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 benefits payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 3.00 percent, as well as what the County's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.00 percent) or one percentage point higher (4.00 percent) than the current rate:

	1% Decrease (2.00%)	Discount Rate (3.00%)	1% Increase (4.00%)
County's proportionate share of the net pension liability (asset)	$ (357,045)	$ (309,762)	$ (609,914)

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

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

The net pension liability for LGERS and ROD was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021. The total pension liability (asset) for LEOSSA was measured as of June 30, 2022, with an actuarial valuation date of December 31, 2021. 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)	$ 49,020,060	$ (309,762)	$ -	$ 48,710,298
Proportion of the net pension liability (asset)	0.869%	2.340%	-	-
Total pension liability	-	-	12,244,359	12,244,359
Pension expense	14,164,082	48,141	1,594,532	15,806,755

At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	LGERS	ROD	LEOSSA	TOTAL
Deferred Outflows of Resources				
Differences between expected and actual experience	$ 2,112,230	$ 2,386	$ 1,672,541	$ 3,787,157
Change of assumptions	4,891,103	16,401	1,707,091	6,614,595
Net difference between projected and actual earnings on pension plan investments	16,201,643	128,748	-	16,330,391
Changes in proportion and differences between County contributions and proportionate share of contributions	505,078	50,230	-	555,308
County contributions (LGERS, ROD)/benefit payments and administration costs (LEOSSA) subsequent to the measurement date	8,561,899	18,976	336,903	8,917,778
Deferred Inflows of Resources				
Differences between expected and actual experience	207,092	5,615	3,324	216,031
Changes of assumptions	-	-	2,016,504	2,016,504
Changes in proportion and differences between County contributions and proportionate share of contributions	-	30,985	-	30,985

f. Other Postemployment Benefits (OPEB) – Healthcare Benefits Plan

Plan Description. The County administers a single employer defined benefit Healthcare Benefits Plan (the HCB Plan). The County Board of Commissioners has the authority to establish and amend the benefit terms and financing requirements. Assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided. The HCB plan provides postemployment healthcare benefits to retirees of the County, provided they participate in the North Carolina Governmental Employee's Retirement System (System) and at the time of their retirement meet certain service requirements using the schedule below. In addition, retirees must work the last five years at Cabarrus County.

Hired before July 1, 1997:
Signed agreement to reduce vacation : 100%
Signed agreement not to reduce vacation and signed 2nd chance in 2021: 50%
Signed agreement not to reduce vacation and did not sign 2nd chance in 2021: 100%

Hired on or after July 1, 1997, but before November 1, 2003:
Less than 10 years of service: 0%
10 or more years of service: 100%

Hired on or after November 1, 2003, but before November 1, 2016:
Less than 25 years of service, but more than 10 years of service: 50%
25 or more years of service: 100%

Hired on or after November 1, 2016:
Less than 25 years of service, but more than 15 years of service: 50%
25 or more years of service: 100%

The Retirees receive the same benefits as active employees and the County's eligible retirees can purchase coverage for their dependents at the County's group rate. The County pays the full cost of coverage for the HCB plan. Coverage for all retirees will cease when the retiree becomes eligible for Medicare or reaches the age where they would have had such benefits had they qualified for Social Security, or upon the retiree's death, whichever comes first. The Cabarrus County Board of Commissioners may amend the benefit provisions. A separate report was not issued for the plan.

Plan Membership. Membership of the HCB plan consisted of the following at June 30, 2022, the date of the latest actuarial valuation:

Inactive employees or beneficiaries currently receiving benefits	105
Inactive members entitled to but not yet receiving benefits	-
Active employees	1,046
Total membership	1,151

Contributions – The Board of Commissioners established the contribution requirements of plan members which may be amended by the Board. The County has chosen to fund the healthcare benefits on a pay as you go basis. During fiscal year 2023, a $2,000,000 contribution was paid into the County's OPEB Trust. The irrevocable trust was established for the purpose pf paying future post-employment benefits (OPEB) for which the County is liable. The Fiscal Year 2024 budget includes an additional $2,000,000 contribution to be contributed onto the Trust Fund.

Summary of Significant Accounting Policies – Postemployment expenditures for the County's portion of the premiums and the prefunded benefits are made from the General Fund, which is maintained on the modified accrual basis of accounting to the Internal Service Fund. Funds are appropriated annually for the County's portion if the premiums and prefunded benefits. The employee, retiree and County premiums are revenues that finance the self-funded HCP reported in the Internal Service Funds. Claims benefits and administrative costs are expensed as they are incurred.

Investments

Per the County's Trust agreement establishing Other Post-Employment Benefits Trust, the employer, and the Investment Advisory Committee, if any, shall have the responsibility to select Qualified Investments for the Trust Assets. The County's investment policy shall allow placement of assets in the OPEB investment fund managed by the State Treasurer's office, as authorized by the Board of Commissioners on June 21, 2021, in addition to investments authorized by NC General Statute 159-30. Placement of County contributions in State Treasurer's OPEB investment fund shall be at the discretion of the Board of Trustees, as shall be the allocation of assets within that fund. The HCB Plan's Trust has $4,074,775 invested in the State Treasurer's Local Government Other Post-Employment Benefits Fund. The target allocation are based on the initial allocation approved:

Asset Class	Target Allocation 2023	Long-Term Expected Real Rate of Return 2023
Bond Index Fund	0.00%	N/A
Equity Index Fund	0.00%	N/A
Short Term Investment Fund	100.00%	3.65%
Total	100.00%	

Rate of Return – For the year ended June 30, 2023, the annual money weighted rate of return on investments, net of investment expense was 1.82 percent. The money weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Liability

The components of the County's Net OPEB liability of the County at June 30, 2023, were as follows:

Total OPEB liability	$ 39,967,487
Plan fiduciary net position	4,074,775
County's net OPEB liability	35,892,712
Plan fiduciary net postion as a percentage of the total OPEB liability	10.20%

Actuarial Assumptions and Other Inputs. The County's total OPEB liability in the June 30, 2022, actuarial valuation was determined using the following key actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Annual Salary increases, including wage inflation:

Measurement date:	3.50%
Municipal Bond Index Rate:	
Prior measurement date	3.54%
Measurement date	3.65%
Healthcare cost trend rates:	
Pre-Medicare	7.5% decreasing to an ultimate rate of 5.00% by 2027+

The discount rate used to measure the total OPEB liability was based on the June average of the Bond Buyer General Obligation 20-year Municipal Bond Index published by The Bond Buyer.

Mortality rates were based on the RP-2014 mortality table projected fully generationally using projection scale MP-2021.

Change in the Net OPEB liability, OPEB Expense, and Deferred Outflows of Recourses and Deferred Inflows of Resources Related to OPEB. At June 30, 2023, the County reported a net OPEB liability of $35,892,712. The total OPEB liability was determined by an actuarial valuation as of July 1, 2022 (updated as of June 30, 2023)

At June 30, 2023, the components of the Net OPEB liability of the County, measured at June 30, 2023, were as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances as of June 30, 2022	$ 41,077,664	$ 2,022,678	$ 39,074,986
Changes for the year:			
Service cost at the end of the year	2,053,580	-	2,053,580
Interest	1,417,476	-	1,417,476
Difference between expected and actual experience	(3,943,785)	1,202	(3,944,987)
Contributions - employer	-	2,000,000	(3,453,623)
Projected investment income	-	70,895	(70,895)
Changes in assumptions	816,175	-	816,175
Benefit payments	(1,453,623)	-	-
Net changes	(1,110,177)	2,072,097	(3,182,274)
Balance as of June 30, 2023	$ 39,967,487	$ 4,094,775	$ 35,892,712

Changes in Assumptions – Changes of assumptions and other inputs reflect a change in the discount rate of 3.54% in 2022 to 3.65% in 2023.

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

	Health Care Cost Trend Rate Sensitivity		
	1% Decrease	Current Cost Trend Rate	1% Increase
Net OPEB Liability	$ 31,553,717	$ 35,892,712	$ 41,088,440

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following exhibits present the TOL of the Plan, calculated using the discount rate of 3.65%, as well as what the Plan's TOL would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

Discount Rate Sensitivity			
	1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
Net OPEB liability	$ 40,414,156	$ 35,892,712	$ 31,968,528

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

For the year ended June 30, 2023, the County recognized OPEB expense of $1,233,787. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 47,206	$ 10,018,689
Changes of assumptions or other inputs	5,572,441	6,245,150
Net difference between projected and actual earnings on pension plan investments	-	2,567
Total	$ 5,619,647	$ 16,266,406

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

Measurement Period Ended June 30	Amount
2024	$ (2,166,374)
2025	(2,166,374)
2026	(2,071,847)
2027	(1,829,588)
2028	(924,593)
Thereafter	(1,487,983)

g. Other Employment Benefits

The County and the Cabarrus Health Alliance have elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employee's Retirement System (LGERS) (Death Benefit Plan), a state-administered plan funded on a one year-term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to his/her death, but the benefit may not exceed $50,000.

The Alliance and the County have no liability beyond the payment of monthly contributions. Contributions are determined as a percentage of monthly payrolls, based upon rates established by the state. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. Because the benefit payments are made by the Death Benefit Plan, the number of eligible participants is not determined.

For the years ended June 30, 2021, June 30, 2022, and June 30, 2023, the Alliance contributed .04% of annual covered payroll or $6,304, $6,364, and $5,443 respectively.

Effective July 1, 2004, pursuant to a new IRS regulation regarding Group Life Insurance benefits, the County is now required to include the amount of group life insurance coverage that exceeds $50,000 as a taxable fringe benefit. As a full-time employee participating in the NC Local Government Retirement System, an employee is eligible for a death benefit of $25,000 to $50,000 and an additional $20,000 the County provides for all employees who have been employed for at least one year. If this combined life insurance coverage exceeds the $50,000 limit, the excess amount is multiplied by a premium cost factor per $1,000 based on age at December 31st provided by the IRS. This amount is then added to the employee's taxable wages.

3. Closure and Postclosure Care Costs - Cabarrus County Landfill Facility

Federal and state laws and regulations require Cabarrus County to place a final cover on its landfill facility when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs are typically paid near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The $4,101,973 reported as landfill closure and post closure care liability at June 30, 2023, represents a cumulative amount reported to date, based on the use of 100% of the combined Municipal Solid Waste (MSW) and Construction and Demolition (C&D) cell and 73.6% of a (C&D) only cell. The updated percent use of C&D cell decreased due to a recent expansion that opened in December 2021. This amount is based on what it would cost to perform all closure and post closure care in 2023. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County's liability is set aside for the closure and post closure of the following:

- The Municipal Solid Waste (MSW) reached capacity in 1997 and was covered in 1998.
- An expansion area that sits on the top of the MSW site was added in 1998 to accept construction and demolition waste (C&D). This expansion area has reached capacity and was closed in FY 2011.
- An additional C&D expansion area was opened in Fiscal Year 2006 and is expected to reach full capacity in FY 2028.

Cabarrus County has met the requirements of the local government financial assurance test that is one option under state and federal laws and regulations that aids in determining if a unit is secure and financially able to meet the necessary closure and post closure care requirements as of each balance sheet date. Governments that utilize the local government financial assurance test allow them to remain exempt from a set contribution schedule.

4. Deferred Outflows and Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Charge on refunding of debt	$ 8,247,602	$ -
(Pensions, OPEB) - difference between expected and actual experience	3,834,363	10,234,720
(Pensions, OPEB) - change of assumptions	12,187,036	8,261,654
(Pensions, OPEB) - Net difference between projected and actual investment earnings	16,330,391	2,567
Pensions - change in proportion and difference between employer contributions and proportionate share of contributions	555,308	30,985
Contributions to pension plan subsequent to measurement date (LGERS, ROD)	8,580,875	-
Benefit payment | administrative costs paid subsequent to the measurement date (LEOSSA)	336,903	-
Lease receivable	-	299,044
Prepaid taxes not yet earned	-	862,398
Government-wide deferred outflows and inflows of resources	50,072,478	19,691,368
Taxes receivable, net (General)	-	1,697,924
Ambulance receivable, net (General)	-	2,357,204
OPIOID Settlement receivable, (net)	-	16,394,116
Total	$ 50,072,478	$ 40,140,612

5. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County participates in a property liability program, which is financed by using a combination of self-funding and purchase excess insurance coverage through Arthur J. Gallagher & Co. A property liability insurance fund was established to track all financial transactions related to this program. The County retains the first $350,000 in liability insurance. Above the $350,000 retention is purchased up to a total limit of $3,000,000 per occurrence and 6,000,000 aggregate.

The property insurance program is financed using a combination of self-funding and insurance purchased through Liberty Mutual Insurance. Excess property insurance above a $25,000 deductible is purchased based on estimated replacement values submitted to the Excess Property Company each year. Special deductibles apply for certain perils such as flood, earth movement, boiler, machinery, and the Stough Road location.

The County purchases primary policies for Emergency Medical Services (EMS). The policies provide coverage for physical damage to EMS units, equipment, and automobiles, general and medical professional liability. Fidelity exposures are covered through the purchase of bonds. Arthur J. Gallagher secures the purchase of these bonds on behalf of the County.

The Workers Compensation insurance program is financed using a combination of self-funding and purchasing excess insurance through Arthur J. Gallagher. A Workers Compensation fund was established to track all the financial claims in excess of this program. The County has purchased excess Workers Compensation insurance for claims in excess of that amount. The self-insured retention for Workers Compensation is as follows: $600,000 per occurrence for Police & Drivers, Firefighters, and EMS (EMS occurrences resulting in an injury to any employee in, upon, entering, or alighting from any employer owned or non-owned ambulance) and $500,000 for all other occurrences. The County has $750,000 self-insured retention for any Presumptive Losses.

The County has also purchased Cyber Liability coverage through Arthur J. Gallagher (Cowbell Cyber Insurance Company) with a $5,000,000 limit and a basis retention of $100,000.

In accordance with G.S. 159-29, the County's employees that have access to $100 or more at any given time of the County's funds are performance bonded through a commercial surety bond. The Director of Finance is individually bonded for $1,000,000. The Tax Collector is individually bonded for $250,000. The Deputy Finance Director and Human Resources Director are each individually bonded for $100,000 each. The Register of Deeds is bonded for $50,000. The Sheriff is bonded for $25,000. The remaining employees that have access to funds are bonded under a blanket bond for $200,000.

The County carries commercial coverage for all other risks of loss including flood loss. Flood coverage is an annual limit not to exceed $25,000,000. There have been no significant reductions in insurance coverage from previous year and settled claims have not exceeded coverage in any of the past five fiscal years.

Insurance coverage for the Alliance is through Westfield and Wester Insurance Services. The Alliance pays a premium for coverage of worker's compensation, general liability, property, automotive, and professional liability insurance coverage. The Alliance 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 Alliance carries commercial coverage for all other risks of loss. Fiscal year ended June 30, 1998, was the initial year of operations. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in 2021, 2022 and 2023.

In accordance with G.S. 159-29, the Alliance's employees that have access to $100 or more at any given time of the Alliance's funds are performance bonded through a commercial surety bond. Employees that have access to funds are bonded under a blanket bond for $250,000. The Finance Director is individually bonded for $1,000,000.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. The current claims liability for fiscal year ended June 30, 2023, is shown.

	6/30/2022	6/30/2023
Unpaid claims, beginning of fiscal year	$ 553,554	$ 599,285
Incurred claims	1,730,680	1,906,623
Claims payments	(1,684,949)	(2,075,105)
Unpaid claims, end of fiscal year	599,285	430,803

On July 1, 2004, the County chose to establish a Self-Insured Health Insurance Fund (an internal service fund) for risk associated with the health insurance plan. The Health Insurance Fund is where assets are set aside for claim settlements. A premium is charged to each fund that accounts for full-time employees, eligible part-time employees based on ACA, plus this benefit is also offered to retired employees who meet specific criteria. The total charge to each fund is based on actual calculated cost which includes but is not limited to fixed cost, mature claim cost, expected monthly liability and the number of projected employees who will be covered by insurance.

The uninsured risk retention per claim is $200,000 with an aggregate stop loss of 125%. This coverage is for claims incurred and paid in 12 months. The benefits covered are Medical MH/SA Pharmacy and Vision.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. The current claims liability for fiscal year ended June 30, 2023 is shown.

	6/30/2022	6/30/2023
Unpaid claims, beginning of fiscal year	$ 1,065,000	$ 1,090,000
Incurred claims	15,473,845	13,638,981
Claims payments	(15,448,845)	(13,664,981)
Unpaid claims, end of fiscal year	$ 1,090,000	$ 1,064,000

6. Contingent Liabilities

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. The amount, if any, of such refunds cannot be determined at this time although management believes that such amounts would be immaterial. No provision has been made in the accompanying financial statements for the refund of grant funds.

As of June 30, 2023, the County was a defendant in several lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of counsel for the County that resolution of these matters will not have a material adverse impact on the financial condition of the County.

7. Long-Term Obligations

a. Leases

The County has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

On July 01, 2021, Cabarrus County, NC entered in to a 31-month lease as Lessee for the use of Storage Contract for HPE Equipment - HP Switches. An initial lease liability was recorded in the amount of $311,642. As of June 30, 2023, the value of the lease liability is $70,878. Cabarrus County is required to make monthly fixed payments of $10,150.00. The lease has an interest rate of 0.7268%. The County has recorded a right to use asset with a net book value of $77,423 at June 30, 2023.

On July 01, 2021, Cabarrus County, NC entered in to a 71-month lease as Lessee for the use of Kannapolis Land - 1303 S. Canon Blvd. An initial lease liability was recorded in the amount of $5,179,441. As of June 30, 2023, the value of the lease liability is $3,557,950. Cabarrus County is required to make monthly fixed payments of $76,180. The lease has an interest rate of 0.3160%. The County has recorded a right to use asset with a net book value of $3,428,644 at June 30, 2023. Cabarrus County has 1 extension option(s), each for 60 months.

On July 01, 2021, Cabarrus County, NC entered in to a 27-month lease as Lessee for the use of Equipment - Canon Copier - TIAA. An initial lease liability was recorded in the amount of $267,532. As of June 30, 2023, the value of the lease liability is $38,399. Cabarrus County is required to make monthly fixed payments of $14,355. The lease has an interest rate of 0.5135%. The County has recorded a right to use asset with a net book value of $37,397 as of June 30, 2023.

On July 01, 2021, Cabarrus County, NC entered in to an 81-month lease as Lessee for the use of Suite #180 and Closet #7 - The Old Creamery. An initial lease liability was recorded in the amount of $123,298. As of June 30, 2023, the value of the lease liability is $90,038. Cabarrus County is required to make monthly fixed payments of $1,550. The lease has an interest rate of 1.3746%. The County has recorded a right to use asset with a net book value of $86,765.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2023, were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2024	$ 1,031,097	$ 11,275	$ 1,042,372
2025	925,396	7,954	933,350
2026	929,002	4,827	933,829
2027	856,460	1,681	858,141
2028	15,310	88	15,398
	$ 3,757,265	$ 25,825	$ 3,783,090

b. Subscriptions

For the year ended June 30, 2023, the County implemented the requirements of GASB Statement No. 96, *Subscription-Based Technology Arrangements* (Subscriptions). The statement provides a definition of Subscriptions and provides uniform guidance for accounting and financial reporting for such transactions. The guidance will decrease diversity in the accounting and financial reporting for these transactions, thereby, increasing comparability in financial reporting among governments. Further, the reporting of a subscription asset (a right-to-use intangible capital asset) and a subscription liability will enhance the relevance and reliability of the financial statements.

On July 01, 2022, Cabarrus County, NC entered into a 25-month subscription for the use of Accela Software. An initial subscription liability was recorded in the amount of $410,298. As of June 30, 2023, the value of the subscription liability is $206,473. Cabarrus County, NC is required to make annual fixed payments of $204,517. The subscription has an interest rate of 2.0240%. The value of the right to use asset as of June 30, 2023, is $213,355.

On July 01, 2022, Cabarrus County, NC entered into a 78-month subscription for the use of Sirsidynix Products. An initial subscription liability was recorded in the amount of $487,209. As of June 30, 2023, the value of the subscription liability is $410,646. Cabarrus County, NC is required to make annual fixed payments of $83,987. The subscription has an interest rate of 2.6630%. The value of the right to use asset as of June 30, 2023, is $413,077.

On July 01, 2022, Cabarrus County, NC entered into a 48-month subscription for the use of OpenGov - Software Services. An initial subscription liability was recorded in the amount of $270,408. As of June 30, 2023, the value of the subscription liability is $200,508. Cabarrus County, NC is required to make annual fixed payments of $69,900.00. The subscription has an interest rate of 2.2750%. The value of the right to use asset as of June 30, 2023, is $202,806.

The future minimum subscription obligations and the net present value of these minimum payments as of June 30, 2023, were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2024	$ 346,450	$ 19,676	$ 366,126
2025	145,087	12,023	157,110
2026	150,343	8,419	158,762
2027	85,871	4,680	90,551
2028	89,876	2,393	92,269
	$ 817,627	$ 47,191	$ 864,818

c. General Obligation Indebtedness

General obligation bonds are issued to provide funding for the construction of capital facilities used for general government activities. All general obligation bonds are collateralized by the full faith, credit, and taxing power of the County. Principal and interest requirements are provided by appropriation in the year in which they become due.

General Obligation Advance Refunding Bonds (2013) refunded a portion of the 2005 and 2006 General Obligation Bonds. These bonds (2005 and 2006) consisted of the construction of Hickory Ridge High School, W. R. Odell Elementary School, Charles E. Boger Elementary School, Carl A. Furr Elementary School, Building 3000 at Rowan Cabarrus Community College, along with various renovations and additions.

General Obligation Advance Refunding Bonds (2020) refunded a portion of the 2013 General Obligation Bonds. As a result, a portion of the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by $660,00. The amount is netted against the new debt and amortized over the life of the refunded debt. This advance refunding was undertaken to reduce total debt service payments over six years by $249,950.

The County's general obligation bonds payable at June 30, 2023, is comprised of the following individual issues serviced by the County's General Fund:

$62,360,000 (2013) Advance Refunding Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 1.5 to 5.0 percent.	$ 12,580,000
$6,800,000 (2020) Advance Refunding Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 1.6 percent	6,560,000
Total	$ 19,140,000

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2023, for the County's general obligation bonds are as follows:

	Governmental Activities	
Year Ending, June 30	Principal	Interest
2024	$ 6,620,000	$ 532,140
2025	6,255,000	303,485
2026	3,385,000	87,710
2027	2,880,000	40,320
	$ 19,140,000	$ 963,655

d. Certificates of Participation/Limited Obligation Bonds

1. Public Offered Debt

On April 14, 2011, the Cabarrus County Development Corporation issued $14,635,000 (2011A) certificates of Participation (COPS) contracts to fund the rehabilitating, repairing, and equipping of approximately eighteen Cabarrus County and six Kannapolis City school facilities. These 15-year COPS are financed under two bullets using Qualified School Construction Bonds. The first bullet, in the amount of $7,200,000, matured in 2023, with an interest rate of 5.10%, and the second bullet, for $7,435,000, will mature in 2026 with an interest rate of 5.50%. The Federal subsidy rate on the deal was a 5.43%. The second bullet will have a net interest cost to the County of 0.07%, while the County will have no interest cost on the first bullet. The principal on this debt is deferred for five years with the first principal payment due on April 1, 2016. The principal payments will be held in an interest-bearing sinking fund until the bullet payments are due. Debt Service is financed by Cabarrus County property tax revenues. Total remaining annual payments of principal and interest are approximately $1,743,925. Total principal and interest over a 15-year period will be $25,147,248 less the federal subsidy of $10,434,369, with the net cost to the County of $14,712,879. In fiscal year 2013, the Federal Government began reducing the subsidy payment by approximately 7.6% for a Federal sequestration. At June 30, 2023, the County's trustee held principal payments of $3,440,000 in a sinking fund; the total principal balance due at June 30, 2023, is $7,435,000.

The site of Winecoff Elementary School was pledged as collateral for the 2011A COPS. The Installment Financing Contract (the "2011A Contract') and the Trust Indenture relating to the 2011A COPS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2011A COPS. After an event of default, the collateral securing the 2011A COPS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2011A COPS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2011A Contract. The remedies afforded to the owners of the 2011A COPS after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2011A COPS.

On March 10, 2016, the Cabarrus County Development Corporation issued $73,785,000 (2016) Limited Obligation Bonds (LOBS) contracts for the construction of Mount Pleasant Middle School, Kannapolis Middle School, and Royal Oaks Elementary School. These 20-year LOBS have interest rates ranging from 2.00% to 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be $108,697,900. Annual principal and interest payments range from $3,804,763 to $5,876,163. The total principal balance due at June 30, 2023, is $47,965,000.

The site of Kannapolis Middle School (additional land) was pledged as collateral for the 2016 LOBS. The Installment Financing Contract (the "2016 Contract') and the Trust Indenture relating to the 2016 LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2016 LOBS. After an event of default, the collateral securing the 2016 LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2016 LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2016 Contract. The remedies afforded to the owners of the 2016 LOBS after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2016 LOBS.

On November 9, 2017, the Cabarrus County Development Corporation issued $70,820,000 (2017) Limited Obligation Bonds (LOBS) contracts for the construction of Performance Learning Center, Western Cabarrus High School, and Downtown Concord Parking Deck. These 20-year LOBS have interest rates ranging from 3.00% to 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be $99,771,165. Annual principal and interest payments range from $3,484,688 to $5,870,375. The total principal balance due at June 30, 2023, is $47,745,000.

The site of West Cabarrus High School was pledged as collateral for the 2017 LOBS. The Installment Financing Contract (the "2017 Contract') and the Trust Indenture relating to the 2017 LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2017 LOBS. After an event of default, the collateral securing the 2017 LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2017 LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2017 Contract. The remedies afforded to the owners of the 2017 LOBS after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2017 LOBS.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2023, for the County's Public Offered Certificates of Participation/Limited Obligation Bonds are as follows:

	Governmental Activities	
Year Ending June 30	Principal	Interest
2024	$ 7,535,000	$ 4,620,463
2025	7,070,000	4,318,713
2026	14,505,000	3,965,213
2027	7,070,000	3,202,788
2028	7,070,000	2,849,288
2029-2033	35,330,000	9,160,538
2034-2038	24,565,000	2,085,601
	$ 103,145,000	$ 30,202,604

2. Direct Borrowing Debt

On March 26, 2015, the Cabarrus County Development Corporation issued $18,045,000 (2015A) Limited Obligation Bonds (LOBS) contracts to refund $16,795,000 of the 2007 COPS issued for the construction of a sheriff administration facility. These 12-year LOBS have an interest rate of 2.38%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 12-year period will be $21,057,440. Total remaining annual payments of principal and interest range from approximately $1,617,604 to $1,861,366. The total principal balance due at June 30, 2023, is $6,570,000.

The site of the sheriff administration facility was pledged as collateral for the 2015A LOBS. The Installment Financing Contract (the "2015A Contract') and the Trust Indenture relating to the 2015A LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015A LOBS. After an event of default, the collateral securing the 2015A LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015A LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2015A Contract. The remedies afforded to the owners of the 2015A LOBS after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2015A LOBS.

On March 26, 2015, the Cabarrus County Development Corporation issued $23,460,000 (2015B) Limited Obligation Bonds (LOBS) contracts to refund $21,105,000 of the 2008A COPS issued to finance the construction of Cox Mill High School and Engineering and Architect fees for A.T. Allen Elementary School, Hickory Ridge Middle School, Patriots Elementary School, and a wing addition at A.L. Brown High School. These 13-year LOBS have an interest rate of 2.49%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 13-year period will be $28,404,338. Total remaining annual payments of principal and interest range from approximately $2,341,897 to $2,781,435. The total principal balance due at June 30, 2023, is $11,905,000.

The site of the Cox Mill High School facility was pledged as collateral for the 2015B LOBS. The Installment Financing Contract (the "2015B Contract') and the Trust Indenture relating to the 2015B LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015B LOBS. After an event of default, the collateral securing the 2015B LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015B LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2015B Contract. The remedies afforded to the owners of the 2015B LOBS after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2015B LOBS.

On March 26, 2015, the Cabarrus County Development Corporation issued $38,295,000 (2015C) Limited Obligation Bonds (LOBS) contracts to refund $34,025,000 of the 2008C COPS issued to fund the cost of construction of a residential tower to house County inmates and related improvements. These 14-year LOBS have an interest rate of 2.51%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 14-year period will be $46,368,088. The total remaining annual payments of principal and interest range from approximately $3,013,794 to $3,818,888. The total principal balance due at June 30, 2023, is $18,880,000.

The site of the jail housing unit facility was pledged as collateral for the 2015C LOBS. The Installment Financing Contract (the "2015C Contract') and the Trust Indenture relating to the 2015C LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015C LOBS. After an event of default, the collateral securing the 2015C LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015C LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2015C Contract. The remedies afforded to the owners of the 2015C LOBS after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2015C LOBS.

On March 26, 2015, the Cabarrus County Development Corporation issued $54,435,000 (2015D) Limited Obligation Bonds (LOBS) contracts to refund $47,300,000 of the 2009 COPS issued a) to pay a portion of the costs of (i) acquiring real property, (ii) constructing Patriots Elementary School, A.T. Allen Elementary School, Hickory Ridge Middle School, Harold E. Winkler Middle School, a wing addition, and renovation at A.L. Brown High School and equipping the Facilities. These 14-year LOBS have an interest rate of 2.52%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 14-year period will be $66,336,892. Total remaining annual payments of principal and interest range from approximately $4,772,306 to $5,902,896. The total principal balance due at June 30, 2023, is $29,480,000.

The sites of Patriots Elementary School, Hickory Ridge Middle School, AT Allen Elementary School and Winkler Middle School were pledged as collateral for the 2015D LOBS. The Installment Financing Contract (the "2015D Contract') and the Trust Indenture relating to the 2015D LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2015D LOBS. After an event of default, the collateral securing the 2015D LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2015D LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2015D Contract. The remedies afforded to the owners of the 2015D LOBS after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2015D LOBS.

On May 16, 2018, the Cabarrus County Development Corporation issued $54,680,000 (2018) Limited Obligation Bonds (LOBS) contracts for the construction of Advanced Technology Center, New Elementary School, replacement of HVAC systems at J.N. Fries Middle School and Mount Pleasant High School, 20 school mobile units, and land for Rowan Cabarrus Community College. These 20-year LOBS have an interest rate of 3.05%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be $70,563,129. Annual principal and interest payments range from $2,241,338 to $4,456,015. The total principal balance due at June 30, 2023, is $38,230,000.

The site of Hickory Ridge Elementary School was pledged as collateral for the 2018 LOBS. The Installment Financing Contract (the "2018 Contract') and the Trust Indenture relating to the 2018 LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2018 LOBS. After an event of default, the collateral securing the 2018 LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2018 LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2018 Contract. The remedies afforded to the owners of the 2018 LOBS after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2018 LOBS.

On February 27, 2020, the County entered into a direct borrowing agreement (the "2020A Contract") with Cabarrus County Development Corporation providing for a 3-year draw program allowing the County to borrow up to $130,000,000 as needed for the construction of the new courthouse, new middle school, land for high and middle school, skylight and roof replacement and athletic turf fields. Principal is due in a lump sum at the end of the 3-year term and interest is paid monthly at a variable rate.

On June 1, 2022, the Cabarrus County Development Corporation issued $96,825,000 (2022A) Limited Obligation Refunding Bonds (LOBS) to refund the $105,672,677 outstanding principal balance of the 2020A Contract on June 1, 2022. As of June 30, 2023, the County has no outstanding liability with respect to the 2020A Contract.

On July 16, 2020, the Cabarrus County Development Corporation issued $6,230,000 (2020B) Limited Obligation Bonds (LOBS) contracts to refund $7,820,000 (2011C) LOBS which funded the cost of acquiring real property, construction and equipping of Bethel Elementary School, Pitts Road Elementary, Kannapolis Middle School, expansion of two existing elementary school facilities and various real and personal property improvements. These 4-year LOBS have an interest rate of 1.15%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a the 4-year period will be $6,372,140. Total remaining annual payments of principal and interest is approximately $2,043,230. The total principal balance due at June 30, 2023, is $2,020,000.

The sites of Kannapolis Middle School (original land), Bethel Elementary School, Shady Brook Elementary School, Fred L. Wilson Elementary School, and Pitts Road Elementary School were pledged as collateral for the 2020B LOBS. The Installment Financing Contract (the "2020B Contract') and the Trust Indenture relating to the 2020B LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2020B LOBS. After an event of default, the collateral securing the 2020B LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2020B LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2020B Contract. The remedies afforded to the owners of the 2020B LOBS after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2020B LOBS.

On June 1, 2022, the Cabarrus County Development Corporation issued $96,825,000 (2022A) Limited Obligation Refunding Bonds (LOBS) to refund the $105,672,677 outstanding principal balance of the 2020A Contract on June 1, 2022. These 20-year LOBS all bear interest at 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be $147,648,750. Annual principal and interest payments range from $5,082,000 to $9,444,000. The total principal balance due at June 30, 2023, is $91,980,000.

The site of Roberta Road Middle School was pledged as collateral for the 2022A LOBS. The Installment Financing Contract (the "2022A Contract') and the Trust Indenture relating to the 2022A LOBS have numerous events of default specified therein. An occurrence of an event of default under either could result in an acceleration of the then outstanding 2022A LOBS. After an event of default, the collateral securing the 2022A LOBS can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2022A LOBS. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2022A Contract. The remedies afforded to the owners of the 2022A LOBS after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2022A LOBS.

On June 8, 2022, the County entered into a direct borrowing agreement (the "2022B Contract") with Cabarrus County Development Corporation providing for a 3-year draw program allowing the County to borrow up to $160,000,000 as needed for the construction of the new courthouse, Roberta Road Middle School, a new middle school and high school, a new replacement elementary school, a new EMS headquarters, a new public library/senior center, a new emergency equipment and information technology warehouse, a new radio tower, a new public park, land for a new regional public park, improvements to Frank Liske Park, parking improvements at Mt. Pleasant High School and roof replacements at various public schools. Principal is due in a lump sum at the end of the 3-year term and interest is paid monthly at a variable rate. As of June 30, 2023, the County has an outstanding liability of $75,189,171.

In FY 2025, the County intends to draw the available funds and to liquidate the entire debt using the proceeds from a new permanent financing.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2023, for the County's Certificates of Participation/Limited Obligation Bonds are as follows:

	Governmental Activities	
Year Ending June 30	Principal	Interest
2024	$ 98,039,171	$ 7,457,830
2025	20,570,000	6,775,558
2026	20,295,000	6,122,987
2027	20,015,000	5,477,261
2028	18,200,000	4,838,512
2029-2033	42,695,000	17,367,650
2034-2038	35,080,000	9,465,216
2039-2043	19,360,000	2,420,000
	$ 274,254,171	$ 59,925,014

e. Installment Financing

On December 18, 2008, the County financed the acquisition of land for the Rob Wallace Park with a down payment of $190,000 at an effective interest rate of 4.00%. In May 2016, the County sold 40.6 acres of this property. Annual payments of $190,000 will be made on the lease through December 2037. The County's outstanding liability at June 30, 2023, was $2,112,493.

The site of the park was pledged as collateral for the 2008 Agreement. The Installment Purchasing Agreement (the "2008 Agreement') relating to the 2008 Agreement has numerous events of default specified therein. An occurrence of an event of default could result in an acceleration of the then outstanding amount of the 2008 Agreement. After an event of default, the collateral securing the 2008 Agreement can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2008 Agreement. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2008 Agreement. The remedies afforded to the owners of the 2008 Agreement after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2008 Agreement.

On August 15, 2018, the County financed the acquisition of equipment for the Emergency Medical Services Department at an effective interest rate of 1.65%. Annual payments of $115,191 will be made for six years. The outstanding liability at June 30, 2023, was $113,313.

The equipment was pledged as collateral for the 2018 Lease. The Lease has numerous events of default specified therein. An occurrence of an event of default could result in an acceleration of the then outstanding amount of the 2018 Lease. After an event of default, the collateral securing the 2018 Lease can be foreclosed upon, sold in a foreclosure sale and the foreclosure proceeds applied to the payment of the amounts due to the owners of the 2018 Lease. However, under current North Carolina law, no deficiency judgment may be rendered against the County for breach of any obligation under the 2018 Lease. The remedies afforded to the owners of the 2018 Lease after an event of default are limited to those of a secured party under the laws of the state of North Carolina, including foreclosing on the collateral securing the 2018 Lease.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2023, for the County's installment financing are as follows:

	Governmental Activities	
Year Ending June 30	Principal	Interest
2024	$ 218,813	$ 84,500
2025	109,720	80,280
2026	114,109	75,891
2027	118,673	71,327
2028	123,420	66,580
2029-2033	695,223	254,776
2034-2038	845,848	104,154
2039-2043	-	-
	$ 2,225,806	$ 737,508

Debt Related to Capital Activities – Of the total Governmental Activities debt listed, only $165,806,871 relates to assets for which the County holds title.

f. Long-Term Obligation Activity

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2023:

	Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023	Due Within One Year
Governmental activities:					
General Obligation Bonds	$ 25,735,000	$ -	$ 6,595,000	$ 19,140,000	$ 6,620,000
Plus: Premiums on issuance	3,744,041	-	761,500	2,982,541	-
Total General Obligation Bonds	29,479,041	-	7,356,500	22,122,541	6,620,000
Certificates of Participation/ Limited Obligation Bonds	117,880,000	-	14,735,000	103,145,000	7,535,000
Direct borrowings and direct placements	235,454,654	61,969,517	23,170,000	274,254,171	98,039,171
Plus: Premiums on issuance	24,164,343	-	1,722,983	22,441,360	-
Total Certificates of Participation/ Limited Obligation Bonds	377,498,997	61,969,517	39,627,983	399,840,531	105,574,171
Leases	4,911,157	-	1,153,892	3,757,265	1,031,097
IT Subscriptions	-	1,167,916	350,289	817,627	346,450
Installment financing	2,438,718	-	212,912	2,225,806	218,813
Compensated absences	5,783,336	5,045,715	4,490,220	6,338,831	4,754,123
Net Pension liability (LGERS)	12,744,949	36,088,835	-	48,833,784	-
Total Pension liability (LEOSSA)	13,462,604	-	1,218,245	12,244,359	-
Net OPEB liability	38,926,501	-	3,170,181	35,756,320	-
Total governmental activities	$ 485,245,303	$ 104,271,983	$ 57,580,222	$ 531,937,064	$ 118,544,654

	July 1, 2022	Increases	Decreases	June 30, 2023	One Year
Business-type activities					
Compensated absences	$ 15,787	$ 18,865	$ 20,987	$ 13,665	$ 10,249
Net pension liability (LGERS)	48,616	137,660	-	186,276	-
Net OPEB liability	148,485	-	12,093	136,392	-
Landfill closure/post-closure	3,565,878	623,260	87,165	4,101,973	90,000
Total business-type activities	$ 3,778,766	$ 779,785	$ 120,245	$ 4,438,306	$ 100,249

	Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023	Due Within One Year
Discretely presented component unit:					
Compensated absences	$ 999,045	$ 1,028,642	$ 954,262	$ 1,073,425	$ 1,051,957
Net pension liability	2,920,274	9,464,353	-	12,384,627	-
Leases	562,801	157,878	244,660	476,019	269,703
Total OPEB liability	2,080,532	83,640	298,311	1,865,861	-
Total discretely presented component unit	$ 6,562,652	$ 10,734,513	$ 1,497,233	$ 15,799,932	$ 1,321,660

For governmental activities, compensated absences, OPEB and unfunded pension cost are liquidated by the General Fund. For business-type activities, compensated absences and OPEB are liquidated by the business-type activity. Compensated absences are accounted for on the LIFO basis, assuming employees are taking leave time as it is earned.

The County's legal debt margin is $ 2,072,322,630.

g. Conduit Debt Obligations

Cabarrus County Industrial Facility and Pollution Control Authority has issued industrial revenue bonds to provide financial assistance to private businesses for economic development purposes. These bonds are secured by the properties financed as well as by letters of credit and are payable solely from payments received from the private businesses involved. Ownership of the acquired facilities is in the name of the private business served by the bond issuance. Neither the County, the Authority, the state, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2023, there were no industrial revenue bonds outstanding.

C. Interfund Balances and Activity

Transactions between funds are accounted for as follows:

1) Transactions which would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are recorded as revenues, expenditures, or expenses in the appropriate funds.

2) Transactions which are reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures or expenses in the appropriate funds.

3) All transactions other than those in 1) and 2) above are recorded as transfers.

The composition of interfund transfers for the year ended June 30, 2023, is as follows:

From the General Fund to the Landfill Enterprise Fund for operations	$ 621,872
From the General Fund to the Emergency Telephone Special Revenue Fund for CAD Motorola System	756,964
From the General Fund to the County Capital Projects Fund for various capital expenditures	2,200,000
From the General Fund to the County Capital Projects Fund for various capital expenditures	15,976,001
From the General Fund to the Schools Capital Projects Fund for various expenditures	16,145,611
From the General Fund to the Cabarrus Arena and Events Center for operations and capital projects	2,317,826
From the Schools Capital Projects Fund to the General Fund for closed projects	25,174
From the Public School Building Capital Projects Fund to the General Fund for debt service payments	2,300,000
	$ 40,343,448

D. Net Investment in Capital Assets

Governmental activity, net investment in capital assets at June 30, 2023, are computed as follows:

Capital assets, net of accumulated depreciation		$ 342,790,674
Right to use assets, net of amortization		3,630,229
Subscription assets, net of amortization		829,238
Deferred outflows of resources		7,889,289
Less: capital debt		
Gross debt	$ (428,763,770)	
School debt related to assets to which the County does not capitalize	262,956,899	
Unspent debt proceeds, non school related debt	2,837	(165,804,034)
Deferred outflows related to school debt		(5,636,791)
Net investment in capital assets		$ 183,698,605

E. Supplemental and Additional Supplemental One-Half of One Percent Local Government Sales and Use Tax

State law (Chapter 105, Articles 40 and 42, of the North Carolina General Statutes) requires the County to use a portion of the proceeds of its supplemental and additional supplemental sales taxes, or local option sales taxes, for public school capital outlays or to retire public school indebtedness. During the fiscal year ended June 30, 2023, the County reported these local option sales taxes within its General Fund and Capital Investment Fund. The County expended the restricted portion of these taxes for public school capital outlays.

F. Public School Building Capital Fund

The Public-School Building Capital Fund (PSBCF) is currently the only source of recurring state funding for the capital facility needs (buildings and land) of the local boards of education (local education administration, or LEA). The PSBCF revenue (originally funded from a portion of the Corporate Income Tax) was distributed among the counties in the state according to Average Daily Membership (ADM) and was thus colloquially known as the "ADM Fund." At June 30, 2023 the balance of the County's ADM allocation account was $6,842.

When the Lottery was formed, the share of that revenue allocated for capital projects was brought under the 'umbrella' of the PSBCF for distribution to the LEAs in the state. Technically, both and 'ADM Fund' and the Lottery are part of the PSBCF. At June 30, 2023 the Lottery fund had a disbursing account balance of $4,777,973.

In order to assist county governments in meeting their public-school building repair and renovation needs, the North Carolina General Assembly passed legislation in 2021, as part of *S.I. 2021-180,* that established a new source of revenue to be used specifically for repair and renovation projects. At June 30, 2023 the Public-School Building Repair and Renovation Fund (PSBRRF) had an account balance of $794,185.

G. Internal Service

The County has two internal service funds, one for self-insured hospitalization / dental insurance and the other for workers' compensation and property liability insurance. The self-insured hospitalization insurance fund accumulates premiums and pays all claims and related expenses for health insurance activities. At June 30, 2023 the self-insured hospitalization / dental internal service fund had an unrestricted net position of $4,764,927. The self-insured workers' compensation and property liability insurance fund accumulates premiums and pays all claims and related expenses for workers' compensation and property liability insurance activities. At June 30, 2023 the workers' compensation / property liability internal service fund had a net position of $8,113,559. In the basic financial statements, the net positions and activities have been allocated to all governmental fund types, and business types as applicable. These surpluses are being retained for anticipated future catastrophic losses.

Note 3. Joint Ventures

The County, in conjunction with the state of North Carolina, Rowan-Cabarrus Community College and Rowan County participates in a joint venture to operate the Rowan-Cabarrus Community College. Each of the four participants, except the County who only appoints two members, appoints four members 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 community college and provides some financial support for the community college's operations. In addition to providing annual appropriations for the facilities, the County periodically issues general obligation bonds, Limited Obligation Bonds and Capital Leases to provide financing for new and restructured facilities. Of the 2013 Refunding General Obligation bonds issued, $424,958 in debt is still outstanding. A portion of the 2013 Refunding General Obligation Bonds were refunded with new series 2020. Of the 2020 Refunding General Obligation bonds $412,170 in debt is still outstanding. Of the 2018 Limited Obligation bond issued, $11,600,000 in debt is still outstanding. The County has an ongoing financial responsibility for the community college because of the statutory responsibilities to provide funding for the community college's facilities. The County contributed $3,951,954 to the community college for operating purposes and $1,064,867 for capital outlay and building and grounds during the fiscal year ended June 30, 2023. In addition, the County made combined debt service principal payments of $1,103,312 during the fiscal year on general obligation bonds, and limited obligation bonds for community college capital facilities. The participating governments do not have any equity interest in the joint venture; therefore, no equity interest has been reflected in the County's financial statements at June 30, 2023. Complete financial statements for the community college may be obtained from the community college's administrative offices at I-85 at Jake Alexander Boulevard South, Salisbury, NC 28145.

In conjunction with Cabarrus County Chamber of Commerce, the County takes part in a joint venture to operate the Cabarrus County Tourism Authority, (dba Cabarrus County Convention and Visitors Bureau), which was established pursuant to state statute for the purpose of furthering the development of travel, tourism, and conventions in the County. The Board of Directors for the Tourism Authority is a twelve-member board. The Board of Cabarrus County Commissioners appoints three members, six members are appointed based on the recommendations of the Authority, and three members are appointed based on recommendations by the Cabarrus Regional Chamber of Commerce. The Board of Directors established the Convention and Visitors Bureau to conduct the day-to-day operations for the Tourism Authority. The Authority receives approximately 90% of room occupancy taxes, which are levied and collected by the County. For the year ended June 30, 2023 occupancy taxes totaling $6,287,074, were distributed to the Authority. The participating governments and agency do not have an equity interest in the joint venture, so no equity interest has been reflected in the financial statements at June 30, 2023. Complete financial statements for the Authority can be obtained at Cabarrus County CVB, 10099 Weddington Road Ext., Suite 102, Concord NC 28027.

Note 4. Jointly Governed Organization

The County in conjunction with the Cities of Concord and Kannapolis and the Towns of Harrisburg and Mount Pleasant organized the Water and Sewer Authority of Cabarrus County to operate and maintain a regional interceptor sewer system and wastewater treatment system. Although not a user of the wastewater treatment services, the County is a related party by virtue of joint governance of the Water and Sewer Authority of Cabarrus County.

The County, in conjunction with eight other counties and seventy-four municipalities, established the Centralina Council of Governments (Council). The participating governments established the Council to coordinate various funding received from federal and state agencies. Each participating government appoints one member to the Council's governing board. The County paid to the Council membership fees of $63,003 and $20,021 for the County Aging Service Program Match during the fiscal year ended June 30, 2023. The County was the sub recipient of grants totaling $1,102,113 from the Division of Aging of the North Carolina Department of Health and Human Services that was passed through the Council.

Note 5. 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.

Note 6. Significant Effects of Subsequent Event

Direct Borrowing Draws

On June 8, 2022, the County entered into a direct borrowing agreement (the "2022B Contract") with Cabarrus County Development Corporation providing for a 3-year draw program allowing the County to borrow up to $160,000,000 as needed to pay all or a portion of the costs of construction of the new courthouse, Roberta Road Middle School, a new middle school and high school, a new replacement elementary school, a new EMS headquarters, a new public library/senior center, a new emergency equipment and information technology warehouse, a new radio tower, a new public park, land for a new regional public park, improvements to Frank Liske Park, parking improvements at Mt. Pleasant High School and roof replacements at various public schools. Principal is due in a lump sum at the end of the 3-year term and interest is paid monthly at a variable rate. There have been $27,807,061 in draws since June 30, 2023.

Effective Date	Funding Date	Amount
06/30/23	07/07/23	$ 4,122,233
07/31/23	08/08/23	1,731,208
09/06/23	09/13/23	9,329,125
10/03/23	10/10/23	5,122,164
10/31/23	11/07/23	7,502,331
		$ 27,807,061


CABARRUS COUNTY SEAL
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NORTH CAROLINA

REQUIRED SUPPLEMENTAL FINANCIAL DATA

The section contains additional information required by generally accepted accounting principles.

Schedule of Changes in Net OPEB Liability and Related Ratios

Schedule of County Contributions – OPEB

Schedule of Investment Returns - OPEB

Schedule of the County's Proportionate Share of Net Pension Liability (Asset) for the Local Government Employees' Retirement

Schedule of County Contributions for the Local Government Employees' Retirement System

Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) for the Register of Deeds' Supplemental Pension Fund

Schedule of County Contributions for the Register of Deeds' Supplemental Pension Fund

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

Schedule of Total Pension Liability as a Percentage of Covered Employee Payroll for the Law Enforcement Officers' Special Separation Allowance


CABARRUS COUNTY SEAL
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NORTH CAROLINA

CABARRUS COUNTY, NORTH CAROLINA **EXHIBIT 12**

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

LAST SIX FISCAL YEARS

	Other Post Employment Benefit					
	2023	2022	2021	2020	2019	2018
Service cost at the end of the year	$ 2,053,580	$ 2,718,586	$ 1,928,135	$ 2,382,844	$ 2,459,190	$ 2,650,570
Interest	1,417,476	1,028,741	1,298,511	1,622,016	1,448,147	1,215,771
Difference between expected and actual experience	(3,943,785)	(286,707)	(42,333)	(11,265,223)	(309,710)	154,492
Changes of assumptions or other inputs	816,175	(6,567,892)	6,940,003	622,675	(1,458,547)	(2,423,124)
Benefits payments	(1,453,623)	(1,439,077)	(1,322,051)	(1,109,572)	(1,131,739)	(1,488,105)
Net change in Total OPEB Liability	(1,110,177)	(4,546,349)	8,802,265	(7,747,260)	1,007,341	109,604
Total OPEB Liability - beginning	41,077,664	45,624,013	34,499,299	42,246,559	41,239,218	41,129,614
Total OPEB Liability - ending	$ 39,967,487	$ 41,077,664	$ 43,301,564	$ 34,499,299	$ 42,246,559	$ 41,239,218

	Plan Fiduciary Net Position					
	2023	2022				
Contributions - Employer	$ 3,453,623	$ 3,439,077				
Actual versus expected return	1,202	2,678				
Expected investment return	70,895	-				
Benefits payments	(1,453,623)	(1,439,077)				
Net Changes in Plan Fiduciary Net Position	2,072,097	2,002,678				
Plan Fiduciary Net Position - beginning	2,002,678	-				
Plan Fiduciary Net Position - ending	$ 4,074,775	$ 2,002,678				
Net OPEB liability - ending	$ 35,892,712	$ 39,074,986	$ 43,301,564	$ 34,499,299	$ 42,246,559	$ 41,239,218
Plan Fiduciary Net Position as a percentage of Total OPEB liability	10.20%	4.88%	0.00%	0.00%	0.00%	0.00%
Covered Payroll	$ 52,062,606	$ 53,880,223	$ 51,283,972	$ 49,994,283	$ 44,146,565	$ 44,146,565
Total OPEB liability as a percentage of covered payroll	76.77%	76.24%	84.43%	69.01%	95.70%	93.41%

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
2023	3.65%
2022	3.54%
2021	2.21%
2020	3.50%
2019	3.89%
2018	3.56%

CABARRUS COUNTY, NORTH CAROLINA **EXHIBIT 13**

SCHEDULE OF COUNTY CONTRIBUTIONS

CURRENT FISCAL YEAR

	2023
Actuarially determined contribution	$ 3,727,460
Contribution in relation to the Actuarially determined contribution	3,453,623
Contribution deficiency / (excess)	$ 273,837
Covered payroll	$ 52,062,606
Contribution as a percentage of covered payroll	6.63%
Investment Rate of Return	3.65%

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll
Remaining amortization period	29 years
Asset Valuation	Market value
Inflation	2.50%
Healthcare Trend rates	7.5% initially, decreasing to an ultimate rate of 5.0% in 2027
Salary increase 3.5%	3.50%
Payroll Growth	2.50%
Average Assumed Retirement Age	62
Mortality	RPH-2014 Total Dataset with Scale MP-2021

	2023
Annual money-weighted rate of return, net of investment expense	1.82%

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

EXHIBIT 15

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset) %	0.869%	0.834%	0.827%	0.795%	0.778%	0.770%	0.778%	0.724%	0.740%	0.741%
County's proportionate share of the net pension liability (asset) $	$ 49,020,060	$ 12,793,565	$ 29,568,671	$ 21,710,284	$ 18,459,668	$ 11,761,328	$ 16,504,338	$ 3,247,518	$ (4,362,472)	$ 8,935,512
County's covered payroll [1]	$ 63,599,221	$ 59,661,187	$ 55,609,898	$ 51,620,898	$ 47,754,726	$ 46,557,398	$ 42,520,688	$ 39,999,294	$ 39,888,050	$ 38,285,570
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	77.08%	21.44%	53.17%	42.06%	38.66%	25.26%	38.81%	8.12%	(10.94%)	23.34%
Plan fiduciary net position as a percentage of the total pension liability [2]	84.14%	95.51%	88.61%	90.86%	91.63%	94.18%	91.47%	98.09%	102.64%	94.35%

[1] The amount presented for each fiscal year were determined as of the prior fiscal year ending June 30.

[2] This will be the same percentage for all participant employers in the LGERS plan.

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF COUNTY CONTRIBUTIONS
LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

EXHIBIT 16

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 8,561,899	$ 7,337,388	$ 6,153,223	$ 5,088,523	$ 4,097,992	$ 3,674,201	$ 3,472,475	$ 2,903,772	$ 2,855,518	$ 2,836,414
Contributions in relation to the contractually required contribution	8,561,899	7,337,388	6,153,223	5,088,523	4,097,992	3,674,201	3,472,475	2,903,772	2,855,518	2,836,414
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 69,420,547	$ 63,599,221	$ 59,661,187	$ 55,609,898	$ 51,620,898	$ 47,754,726	$ 46,557,398	$ 42,520,688	$ 39,999,294	$ 39,888,050
Contributions as a percentage of covered payroll	12.33%	11.54%	10.31%	9.15%	7.94%	7.69%	7.46%	6.83%	7.14%	7.11%

CABARRUS COUNTY, NORTH CAROLINA

EXHIBIT 17

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
REGISTER OF DEED'S SUPPLEMENTAL PENSION FUND
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset) %	2.334%	2.701%	2.253%	2.072%	2.280%	2.387%	2.399%	2.267%	2.143%	2.163%
County's proportionate share of the net pension liability (asset) $	$ (309,762)	$ (520,027)	$ (516,340)	$ (408,973)	$ (377,711)	$ (407,500)	$ (448,487)	$ (525,183)	$ (485,686)	$ (462,104)
Plan fiduciary net position as a percentage of the total pension liability [(1)]	139.04%	156.53%	173.62%	164.11%	153.31%	153.77%	160.17%	197.29%	193.88%	190.50%

[(1)] This will be the same percentage for all participant employers in the ROD plan.

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF THE COUNTY CONTRIBUTIONS
REGISTER OF DEED'S SUPPLEMENTAL PENSION FUND
LAST TEN FISCAL YEARS

EXHIBIT 18

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 18,976	$ 26,821	$ 30,568	$ 23,488	$ 19,690	$ 19,516	$ 20,743	$ 19,597	$ 18,134	$ 17,494
Contributions in relation to the contractually required contribution	18,976	26,821	30,568	23,488	19,690	19,516	20,743	19,597	18,134	17,494
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CABARRUS COUNTY, NORTH CAROLINA

EXHIBIT 19

SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
LAST SEVEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017
Beginning balance	$ 13,462,604	$ 13,003,554	$ 8,474,799	$ 7,374,262	$ 7,160,865	$ 6,676,726	$ 6,532,773
Service cost	601,608	600,037	379,104	281,417	289,280	249,707	283,709
Interest on the total pension liability	295,583	245,798	269,162	260,998	220,996	252,149	229,563
Differences between expected and actual experience in the measurement of the total pension liability	643,902	494,015	1,083,766	724,690	319,266	(145,794)	-
Changes of assumption or other inputs	(2,108,204)	(344,991)	3,233,320	241,394	(281,484)	416,835	(164,444)
Benefits payments	(651,134)	(535,809)	(436,597)	(407,962)	(334,661)	(288,758)	(204,875)
Ending balance of the total pension liability	$ 12,244,359	$ 13,462,604	$ 13,003,554	$ 8,474,799	$ 7,374,262	$ 7,160,865	$ 6,676,726

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

CABARRUS COUNTY, NORTH CAROLINA

EXHIBIT 20

SCHEDULE OF TOTAL PENSION LIABILITY AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
LAST SEVEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017
Total pension liability	$ 12,244,359	$ 13,462,604	$ 13,003,554	$ 8,474,799	$ 7,374,262	$ 7,160,865	$ 6,676,726
Covered-employee payroll	13,720,888	12,917,051	12,448,861	10,156,862	9,482,279	9,441,196	10,335,413
Total pension liability as a percentage of covered-employee payroll	89.24%	104.22%	104.46%	83.44%	77.77%	75.85%	64.60%

Notes to the Schedule:

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


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OTHER SUPPLEMENTAL INFORMATION

- Combining Statements for Non-Major Funds
- Special Revenue Funds
- Capital Project Funds
- Fiduciary Funds


CABARRUS COUNTY SEAL
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	Special Revenue Funds								
	Emergency Telephone System Fund	Community Development Block Grant Fund	Cabarrus Arena and Events Center Fund	Fire Districts' Fund	Sheriff's Department Fund	Dept of Aging Fund	Social Services Payee Fund	Inter-governmental Fund	Total Non-major Special Revenue Funds
ASSETS									
Cash and cash equivalents	$ 2,222,588	$ 47,091	$ 742,521	$ 20,554	$ 199,291	$ 153,501	$ 395,261	$ 62,077	$ 3,842,884
Investments	-	-	3,116,930	-	-	-	-	-	3,116,930
Due from other governments	51,174	-	-	65,722	-	-	-	-	116,896
Accounts receivable	-	100	30,819	-	-	-	2,109	6,178	39,206
Prepaid items	-	-	23,722	-	-	-	-	-	23,722
Restricted cash	-	-	51,757	-	-	-	-	-	51,757
Total assets	$ 2,273,762	$ 47,191	$ 3,965,749	$ 86,276	$ 199,291	$ 153,501	$ 397,370	$ 68,255	$ 7,191,395
LIABILITIES									
Accounts payable and accrued liabilities	$ 406	$ -	$ 115,899	$ 86,276	$ 1,530	$ -	$ 24,835	$ 68,255	$ 297,201
Contract retainages	-	-	-	-	-	-	-	-	-
Total liabilities	406	-	115,899	86,276	1,530	-	24,835	68,255	297,201
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-
FUND BALANCES									
Nonspendable									
Prepaid items	-	-	23,722	-	-	-	-	-	23,722
Restricted									-
Stabilization by state statute	1,908,138	100	364,923	65,722	-	-	2,109	6,178	2,347,170
Register of Deeds Automation & Enhancement	-	-	-	-	-	-	-	-	-
Emergency Telephone 911	365,218	-	-	-	-	-	-	-	365,218
Sheriff & State Safety programs	-	-	-	-	197,761	-	-	-	197,761
Community Development programs	-	47,091	-	-	-	-	-	-	47,091
Soil and Water programs	-	-	-	-	-	-	-	-	-
Cabarrus Arena and Events Center	-	-	51,757	-	-	-	-	-	51,757
Health and Human Services	-	-	-	-	-	-	370,426	-	370,426
Committed									-
Economic and physical development	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	153,501	-	-	153,501
Education	-	-	-	-	-	-	-	-	-
Assigned									
Culture and recreation	-	-	3,409,448	-	-	-	-	-	3,409,448
Unassigned	-	-	-	(65,722)	-	-	-	(6,178)	(71,900)
Total fund balances	2,273,356	47,191	3,849,850	-	197,761	153,501	372,535	-	6,894,194
Total liabilities, deferred inflows of resources and fund balances	$ 2,273,762	$ 47,191	$ 3,965,749	$ 86,276	$ 199,291	$ 153,501	$ 397,370	$ 68,255	$ 7,191,395

CABARRUS COUNTY, NORTH CAROLINA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	Capital Project Funds				
	Public School Building Fund	School Capital Projects Fund	Small Projects Fund	Total Capital Projects Funds	Total Non-major Governmental Funds
ASSETS					
Cash and cash equivalents	$ -	$ 3,588,068	$ 3,123,357	$ 6,711,425	$ 10,554,309
Investments		7,214,617		7,214,617	10,331,547
Due from other governments	-	-	-	-	116,896
Accounts receivable	-	-	-	-	39,206
Prepaid items	-	-	-	-	23,722
Restricted cash	-	-	-	-	51,757
Total assets	$ -	$ 10,802,685	$ 3,123,357	$ 13,926,042	$ 21,117,437
LIABILITIES					
Accounts payable and accrued liabilities	$ -	$ 3,192,649	$ 15,897	$ 3,208,546	$ 3,505,747
Contract retainages	-	1,292,109	-	1,292,109	1,292,109
Total liabilities	-	4,484,758	15,897	4,500,655	4,797,856
DEFERRED INFLOWS OF RESOURCES	-	-	127,958	127,958	127,958
FUND BALANCES					
Nonspendable					
Prepaid items	-	-	-	-	23,722
Restricted					
Stabilization by state statute	-	-	-	-	2,347,170
Register of Deeds Automation & Enhancement	-	-	448,864	448,864	448,864
Emergency Telephone 911	-	-	-	-	365,218
Sheriff & State Safety programs	-	-	-	-	197,761
Community Development programs	-	-	-	-	47,091
Soil and Water programs	-	-	116,571	116,571	116,571
Cabarrus Arena and Events Center	-	-	-	-	51,757
Health and Human Services	-	-	-	-	370,426
Committed					
Economic and physical development	-	-	2,414,067	2,414,067	2,414,067
Human services	-	-	-	-	153,501
Education	-	6,317,927	-	6,317,927	6,317,927
Assigned					
Culture and recreation	-	-	-	-	3,409,448
Unassigned	-	-	-	-	(71,900)
Total fund balances	-	6,317,927	2,979,502	9,297,429	16,191,623
Total liabilities, deferred inflows of resources and fund balances	$ -	$ 10,802,685	$ 3,123,357	$ 13,926,042	$ 21,117,437

	Special Revenue Funds								
	Emergency Telephone System Fund	Community Development Block Grant Fund	Cabarrus Arena and Events Center Fund	Fire Districts' Fund	Sheriff's Department Fund	Dept of Aging Fund	Social Services Payee Fund	Inter-governmental Fund	Total Non-major Special Revenue Funds
REVENUES									
Ad valorem taxes	$ -	$ -	$ -	$ 6,626,317	$ -	$ -	$ -	$ -	$ 6,626,317
Restricted intergovernmental	614,089	1,200	-	-	56,538	-	452,192	-	1,124,019
Intergovernmental - lottery	-	-	-	-	-	-	-	-	-
Program fees	-	-	597,005	-	1,724	-	-	1,765,536	2,364,265
Investment earnings	33,959	-	92,054	-	4,827	3,405	3,403	-	137,648
Donations	-	-	349,282	-	-	1,030	-	-	350,312
Miscellaneous	-	-	5,248	-	-	-	-	-	5,248
Total revenues	648,048	1,200	1,043,589	6,626,317	63,089	4,435	455,595	1,765,536	10,607,809
EXPENDITURES									
General government	-	-	-	-	-	-	-	-	-
Public safety	329,814	-	-	6,626,317	32,293	-	-	-	6,988,424
Economic and physical development	-	1,054	-	-	-	-	-	-	1,054
Environmental protection	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	363,532	-	363,532
Education	-	-	-	-	-	-	-	1,765,536	1,765,536
Culture and recreation	-	-	1,925,528	-	-	-	-	-	1,925,528
Capital outlay	-	-	-	-	33,045	-	-	-	33,045
Total expenditures	329,814	1,054	1,925,528	6,626,317	65,338	-	363,532	1,765,536	11,077,119
Excess (deficiency) of revenues over (under) expenditures	318,234	146	(881,939)	-	(2,249)	4,435	92,063	-	(469,310)
OTHER FINANCING SOURCES (USES)									
Debt proceeds	-	-	-	-	-	-	-	-	-
Transfer in	756,964	-	2,317,826	-	-	-	-	-	3,074,790
Transfer (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	756,964	-	2,317,826	-	-	-	-	-	3,074,790
Net change in fund balances	1,075,198	146	1,435,887	-	(2,249)	4,435	92,063	-	2,605,480
Fund balance, July 1	1,198,158	47,045	2,413,963	-	200,010	149,066	280,472	-	4,288,714
Fund balance, June 30	$ 2,273,356	$ 47,191	$ 3,849,850	$ -	$ 197,761	$ 153,501	$ 372,535	$ -	$ 6,894,194

	Capital Project Funds				
	Public School Building Fund	School Capital Projects Fund	Small Projects Fund	Total Capital Projects Funds	Total Non-major Governmental Funds
REVENUES					
Ad valorem taxes	$ -	$ -	$ 336,739	$ 336,739	$ 6,963,056
Restricted intergovernmental	-	-	179,037	179,037	1,303,056
Intergovernmental - lottery	2,895,149	-	-	2,895,149	2,895,149
Program fees	-	-	39,017	39,017	2,403,282
Investment earnings	-	-	61,287	61,287	198,935
Donations	-	1,545,275	-	1,545,275	1,895,587
Miscellaneous	-	-	7,500	7,500	12,748
Total revenues	2,895,149	1,545,275	623,580	5,064,004	15,671,813
EXPENDITURES					
General government	-	-	54,661	54,661	54,661
Public safety	-	-	-	-	6,988,424
Economic and physical development	-	-	97,021	97,021	98,075
Environmental protection	-	-	64,527	64,527	64,527
Human services	-	-	-	-	363,532
Education	595,149	42,069,737	-	42,664,886	44,430,422
Culture and recreation	-	-	-	-	1,925,528
Capital outlay	-	-	-	-	33,045
Total expenditures	595,149	42,069,737	216,209	42,881,095	53,958,214
Excess (deficiency) of revenues over (under) expenditures	2,300,000	(40,524,462)	407,371	(37,817,091)	(38,286,401)
OTHER FINANCING SOURCES (USES)					
Debt proceeds	-	23,340,743	-	23,340,743	23,340,743
Transfer in	-	16,145,611	-	16,145,611	19,220,401
Transfer (out)	(2,300,000)	(25,174)	-	(2,325,174)	(2,325,174)
Total other financing sources (uses)	(2,300,000)	39,461,180	-	37,161,180	40,235,970
Net change in fund balances	-	(1,063,282)	407,371	(655,911)	1,949,569
Fund balance, July 1	-	7,381,209	2,572,131	9,953,340	14,242,054
Fund balance, June 30	$ -	$ 6,317,927	$ 2,979,502	$ 9,297,429	$ 16,191,623

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes

Emergency Telephone System – accounts for the receipt and disbursement of funds for the Cabarrus County Emergency 911 system.

Community Development Block Grant – accounts for the receipt and disbursement of grant funds from the Community Development Block Grant.

Cabarrus Arena and Events Center – accounts for the operations of the County owned Arena and Events Center and the annual Cabarrus County Fair.

Fire Districts' – accounts for the receipt of property taxes levied for each Fire Department District collected by Cabarrus County and then remitted to each fire department for the purpose of providing fire protection to a specific tax area.

Sheriff's Department – collects and appropriates Federal and State funds received specifically for the Cabarrus County Sheriff's Department.

Department of Aging – collects and appropriates contributions and private donations received specifically for the Cabarrus County Department of Aging's Senior Citizen programs and projects

Social Services – accounts for money deposited with the County through the Department of Social Services under a program which manages the financial affairs of persons unable or incapable of managing on their own.

Intergovernmental – accounts for the penalties, fines, and forfeitures collected by the County and remitted to school systems.


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CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 3**

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

		Actual	
	Budget	Actual	Variance Positive (Negative)
REVENUES			
Restricted intergovernmental:			
NC 911 service fees	$ 614,089	$ 614,089	$ -
Investment earnings	1,500	33,959	32,459
Total revenues	615,589	648,048	32,459
EXPENDITURES			
Public Safety:			
Operations	615,589	329,814	285,775
Capital outlay	1,856,964	-	1,856,964
Total expenditures	2,472,553	329,814	2,142,739
Revenues over (under) expenditures	(1,856,964)	318,234	2,175,198
OTHER FINANCING SOURCES (USES)			
Transfer In - Community Investment Fund	756,964	756,964	-
Fund balance appropriation	1,100,000	-	(1,100,000)
Total other financing sources	1,856,964	756,964	(1,100,000)
Net change in fund balance	$ -	1,075,198	$ 1,075,198
Fund balance, July 1		1,198,158	
Fund balance, June 30		$ 2,273,356	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 4**

COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
REVENUES				
Restricted intergovernmental:				
CDBG program fees	$ 42,352	$ 42,352	$ -	$ 42,352
HOME Consortium grants	964,042	205,247	-	205,247
HOME program revenues	54,895	44,495	1,200	45,695
Total revenues	1,061,289	292,094	1,200	293,294
EXPENDITURES				
Economic and physical development:				
CDBG:				
Sub-contractor construction	42,352	41,817	-	41,817
HOME Consortium:				
Consultants	1,041,965	8,810	1,054	9,864
Sub-contractor construction	61,829	279,279	-	279,279
Total HOME consortium	1,103,794	288,089	1,054	289,143
Total expenditures	1,146,146	329,906	1,054	330,960
Revenues over (under) expenditures	(84,857)	(37,812)	146	(37,666)
OTHER FINANCING SOURCES (USES)				
Transfer in - General Fund	84,857	84,857	-	84,857
Net change in fund balance	$ -	$ 47,045	146	$ 47,191
Fund balance, July 1			47,045	
Fund balance, June 30			$ 47,191	

CABARRUS COUNTY, NORTH CAROLINA
CABARRUS ARENA AND EVENTS CENTER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budget	Actual	Variance Positive (Negative)
		Actual	
REVENUES			
Arena and Events Center:			
Donations - Cabarrus Visitors Bureau	$ 286,500	$ 339,282	$ 52,782
Investment earnings	-	16	16
Total Arena and Events Center	286,500	339,298	52,798
County Fair:			
Program fees	749,831	597,005	(152,826)
Investment earnings	15,000	92,038	77,038
Miscellaneous	5,000	5,248	248
Total County Fair	769,831	694,291	(75,540)
Visitor Related Events:			
Donations - Cabarrus Visitors Bureau	10,000	10,000	-
Total visitor-related events	10,000	10,000	-
Total revenues	1,066,331	1,043,589	(22,742)
EXPENDITURES			
Cultural and recreational:			
Arena and Events Center			
Management company	736,326	609,531	126,795
Other operating expenses	1,846,919	267,996	1,578,923
Capital outlay	374,081	374,081	-
Total Arena & Events Center	2,957,326	1,251,608	1,705,718
County Fair:			
Salaries and employee benefits	186,455	155,205	31,250
Other operating expenses	583,376	518,715	64,661
Total County Fair	769,831	673,920	95,911

CABARRUS COUNTY, NORTH CAROLINA
CABARRUS ARENA AND EVENTS CENTER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budget	Actual	Variance Positive (Negative)
		Actual	
Visitor Related Events:			
Total visitor-related events	10,000	-	10,000
Total expenditures	3,737,157	1,925,528	1,811,629
Revenues over (under) expenditures	(2,670,826)	(881,939)	1,788,887
OTHER FINANCING SOURCES (USES)			
Transfer in - General Fund	1,077,826	1,077,826	-
Transfer (out) - Construction and Renovations Fund	1,240,000	1,240,000	-
Fund balance appropriated	353,000	-	(353,000)
Total other financing sources (uses)	2,670,826	2,317,826	(353,000)
Net change in fund balance	$ -	1,435,887	$ 1,435,887
Fund balance, July 1		2,413,963	
Fund balance, June 30		$ 3,849,850	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 6**

FIRE DISTRICTS SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

		Actual	
	Budget	Actual	Variance Positive (Negative)
REVENUES			
Ad valorem taxes	$ 6,924,450	$ 6,626,317	$ (298,133)
EXPENDITURES			
Public safety	6,924,450	6,626,317	298,133
Net change in fund balance	$ -	-	$ -
Fund balance, July 1		-	
Fund balance, June 30		$ -	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 7**

SHERRIFF'S DEPARTMENT SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
REVENUES				
Federal forfeiture sharing	$ 123,678	$ 114,390	$ 9,288	$ 123,678
Federal forfeiture sharing - Treasury	277,299	286,587	(9,288)	277,299
NC Substance Control Tax	558,757	511,016	56,538	567,554
Firing range fees	35,941	34,831	1,724	36,555
Investment earnings:				
Federal Forfeiture sharing	8,401	8,023	592	8,615
Federal Forf sharing - Treasury	14,268	13,380	1,367	14,747
NC Substance Control tax	61,072	59,359	2,692	62,051
Firing range	879	766	176	942
Total revenues	1,080,295	1,028,352	63,089	1,091,441
EXPENDITURES				
Public safety	766,622	547,714	32,293	580,007
Capital outlay:				
Equipment	153,701	153,701	-	153,701
Vehicles	337,423	304,378	33,045	337,423
Total expenditures	1,257,746	1,005,793	65,338	1,071,131
Revenues (under) expenditures	(177,451)	22,559	(2,249)	20,310
OTHER FINANCING SOURCES (USES)				
Transfer in - General Fund	285,138	285,138	-	285,138
Transfer (out) - General Fund	(107,687)	(107,687)	-	(107,687)
Total other financing sources (uses)	177,451	177,451	-	177,451
Net change in fund balance	$ -	$ 200,010	(2,249)	$ 197,761
Fund balance, July 1			200,010	
Fund balance, June 30			$ 197,761	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 8**

DEPARTMENT OF AGING SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
REVENUES				
Contributions and private donations	$ 197,528	$ 196,708	$ 1,030	$ 197,738
Investment earnings	25,602	23,440	3,405	26,845
Total revenues	223,130	220,148	4,435	224,583
EXPENDITURES				
Human Services:				
Special projects	223,130	71,082	-	71,082
Total expenditures	223,130	71,082	-	71,082
Net change in fund balance	$ -	$ 149,066	4,435	$ 153,501
Fund balance, July 1			149,066	
Fund balance, June 30			$ 153,501	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 9**

SOCIAL SERVICES PAYEE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2023

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Restricted intergovernmental	$ 400,000	$ 452,192	$ 52,192
Investment earnings	-	3,403	3,403
Total revenues	400,000	455,595	55,595
EXPENDITURES			
Current:			
Human services			
Payments made for the benefit of beneficiaries	400,000	363,532	36,468
Net change in fund balance	$ -	92,063	$ 92,063
Fund balance, beginning		280,472	
Fund balance, ending		$ 372,535	

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 10

INTERGOVERNMENTAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Sales and services			
Penalties, fines and forfeitures	$ 2,080,000	$ 1,765,536	$ (314,464)
EXPENDITURES			
Current:			
General government			
Payments of penalties, fines and forfeitures to the			
Legal fees	115,000	106,728	8,272
Cabarrus County Schools	1,720,000	1,482,300	237,700
Kannapolis City Schools	245,000	176,508	68,492
Total expenditures	2,080,000	1,765,536	314,464
Net change in fund balance	$ -	-	$ -
Fund balance, beginning		-	
Fund balance, ending		$ -	


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CAPITAL PROJECT FUNDS

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

Public School Building – collects State public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects.

School Capital Projects – accounts for planning, design, construction and/or renovation of schools through the use of debt and non-debt sources.

Small Projects – collects and appropriates general fund revenues and federal and State grant funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.


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CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 11

PUBLIC SCHOOL BUILDING CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
REVENUES				
Intergovernmental				
Lottery proceeds: State	$ 17,530,000	$ 15,230,000	$ 2,300,000	$ 17,530,000
Lottery proceeds: Rowan County	1,052,149	457,000	595,149	1,052,149
Total revenues	18,582,149	15,687,000	2,895,149	18,582,149
EXPENDITURES				
Capital outlay - education:				
Rowan County projects	1,052,149	457,000	595,149	1,052,149
Total expenditures	1,052,149	457,000	595,149	1,052,149
Revenues over expenditures	17,530,000	15,230,000	2,300,000	17,530,000
OTHER FINANCING SOURCES (USES)				
Transfer (out) - General Fund	(15,380,000)	(13,080,000)	(2,300,000)	(15,380,000)
Transfer (out) - School Construction - CPF	(1,650,000)	(1,650,000)	-	(1,650,000)
Transfer (out) - LOBS 2017 - CPF	(500,000)	(500,000)	-	(500,000)
Total other financing sources (uses)	(17,530,000)	(15,230,000)	(2,300,000)	(17,530,000)
Net change in fund balance	$ -	$ -	-	$ -
Fund balance, July 1			-	
Fund balance, June 30			$ -	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 12**

SCHOOL CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
REVENUES				
NC Department of Transportation Grant	$ 1,950,000	$ -	$ -	$ -
Contributions and Donations	1,550,000	-	1,545,275	1,545,275
Total revenues	3,500,000	-	1,545,275	1,545,275
EXPENDITURES				
Roberta Road Middle School	56,599,331	50,919,255	3,460,313	54,379,568
New High School	9,513,790	5,252,689	1,654,511	6,907,200
R. Brown McAllister Elementary	48,356,750	1,637,272	23,099,948	24,737,220
Southeast High School	1,816,320	-	1,816,248	1,816,248
JM Robinson High School Mondo Track	1,550,000	-	634,086	634,086
Cabarrus County School Maintenance	27,475,416	5,806,976	9,313,141	15,120,117
Kannapolis City School Maintenance	4,140,034	1,800,068	1,126,623	2,926,691
Rowan Cabarrus Community College Maintenance	3,468,000	268,613	964,867	1,233,480
Total expenditures	152,919,641	65,684,873	42,069,737	107,754,610
Revenues (under) expenditures	(149,419,641)	(65,684,873)	(40,524,462)	(106,209,335)
OTHER FINANCING SOURCES (USES)				
Proceeds from LOBS 2020A	45,227,096	45,232,065	-	45,232,065
Proceeds from LOBS 2022B	57,105,056	2,948,716	23,340,743	26,289,459
Proceeds from LOBS 2024B	6,081,750	-	-	-
Transfer in - General Fund	15,909,450	15,909,450	-	15,909,450
Transfer in - Capital Projects	9,383,614	9,383,613	-	9,383,613
Transfer in - Capital Reserve	693,429	693,429	-	693,429
Transfer in - Community Investment Fund	20,020,580	3,874,969	16,145,611	20,020,580
Transfer (out) - CIF	(25,174)	-	(25,174)	(25,174)
Transfer (out) - Capital Reserve	(4,976,160)	(4,976,160)	-	(4,976,160)
Total other financing sources (uses)	149,419,641	73,066,082	39,461,180	112,527,262
Net change in fund balance	$ -	$ 7,381,209	(1,063,282)	$ 6,317,927
Fund balance, July 1			7,381,209	
Fund balance, June 30			$ 6,317,927	

SMALL PROJECTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
REVENUES				
Board of Elections:				
Investment earnings	$ 34,130	$ 34,129	$ 15	$ 34,144
Total Board of Elections	34,130	34,129	15	34,144
Register of Deeds:				
Automation & enhancement fees	2,291,355	2,215,373	116,507	2,331,880
Investment earnings	76,471	69,148	11,840	80,988
Total Register of Deeds	2,367,826	2,284,521	128,347	2,412,868
Community Development:				
Program fees	57,657	24,322	37,489	61,811
Total Community Development	57,657	24,322	37,489	61,811
Soil & Water:				
Grants	1,221,419	687,225	62,530	749,755
Stewardship Fund	52,250	52,250	-	52,250
Deferred tax collections	443,823	436,558	7,265	443,823
Program fees	19,341	18,096	1,528	19,624
Contribution and donations	2,898	2,898	-	2,898
Investment earnings	1,693	1,693	-	1,693
Total Soil & Water	1,741,424	1,198,720	71,323	1,270,043
Elma Lomax Incubator Farm:				
Deferred tax collections	347,000	267,000	80,000	347,000
Total Elma Lomax Incubator Farm	347,000	267,000	80,000	347,000
Local Agriculture Preservation:				
Deferred tax collections	4,782,455	4,560,180	249,474	4,809,654
Lease on Land	15,000	7,500	7,500	15,000
Investment earnings	160,709	129,789	49,432	179,221
Total Soil & Water	4,958,164	4,697,469	306,406	5,003,875
Total revenues	9,506,201	8,506,161	623,580	9,129,741

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
EXPENDITURES				
Operations:				
General Govt - Board of Elections	86,316	111,677	-	111,677
General Govt - Register of Deeds	2,445,331	1,909,343	54,661	1,964,004
Economic Development - Community Development	112,559	57,597	17,021	74,618
Economic Development - Elma Lomax	347,000	267,000	80,000	347,000
Environmental Protection - Soil & Water	1,827,569	1,088,945	64,527	1,153,472
Environ Protect - Local Agric Preservation	2,161,964	-	-	-
Total Operations	6,980,739	3,434,562	216,209	3,650,771
Capital Outlay:				
Equipment and furniture	152,899	127,530	-	127,530
Total capital outlay	152,899	127,530	-	127,530
Total expenditures	7,133,638	3,562,092	216,209	3,778,301
Revenues over (under) expenditures	2,372,563	4,944,069	407,371	5,351,440
OTHER FINANCING SOURCES (USES)				
Transfer in - General Fund	293,837	293,837	-	293,837
Transfer in - Capital Reserve Fund	150,000	150,000	-	150,000
Transfer (out) - General Fund	(25,000)	(25,000)	-	(25,000)
Transfer (out) - Capital Project Fund	(2,791,400)	(2,790,775)	-	(2,790,775)
Total other financing sources (uses)	(2,372,563)	(2,371,938)	-	(2,371,938)
Net change in fund balance	$ -	$ 2,572,131	407,371	$ 2,979,502
Fund balance, July 1			2,572,131	
Fund balance, June 30			$ 2,979,502	

FIDUCIARY FUNDS

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

INDIVIDUAL FUND DESCRIPTIONS

CUSTODIAL FUNDS:

Undistributed Taxes – is used to account for property taxes collected before they are distributed to local municipalities.

Jail Commissary – is used to account for inmate's money deposited with the County when an inmate is housed at the County detention center. The money can be used by inmate to purchase commissary items. Unused monies are returned to the inmate upon their release.

PENSION TRUST FUNDS

OPEB Trust Fund – accounts for the County's contributions for healthcare coverage provided to qualified retirees.


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CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 14**

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2023

	Undistributed Taxes	Jail Commissary	Total Custodial Funds
ASSETS			
Cash and cash equivalents	$ 1,516,122	$ 84,365	$ 1,600,487
Taxes receivable for other governments, net	915,775	-	915,775
Total assets	2,431,897	84,365	2,516,262
NET POSITION			
Restricted for:			
Individuals, organizations, and other governments	2,431,897	84,365	2,516,262
Total net position	$ 2,431,897	$ 84,365	$ 2,516,262

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 15

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Undistributed Taxes	Jail Commissary	Total Custodial Funds
ADDITIONS			
Ad valorem taxes for other governments	$ 126,470,557	$ -	$ 126,470,557
Collections on behalf of inmates	-	837,255	837,255
Total additions	126,470,557	837,255	127,307,812
DEDUCTIONS			
Tax distributions to other governments	126,500,682	-	126,500,682
Payments on behalf of inmates	-	908,692	908,692
Total deductions	126,500,682	908,692	127,409,374
Net increase (decrease) in fiduciary net position	(30,125)	(71,437)	(101,562)
Net position, beginning,	2,462,022	155,802	2,617,824
Net position, ending	$ 2,431,897	$ 84,365	$ 2,516,262

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 16**

COMBINING STATEMENT OF FIDUCIARY NET POSITION
OPEB TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	OPEB Trust Fund	Total
ASSETS		
Cash and cash equivalents	$ 4,074,775	$ 4,074,775
Total assets	4,074,775	4,074,775
NET POSITION		
Restricted for:		
Post employment benefits other than pensions	4,074,775	4,074,775
Total net position	$ 4,074,775	$ 4,074,775

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 17**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
OPEB TRUST FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	OPEB Trust Fund	Total
ADDITIONS		
Employer contributions	$ 2,000,000	$ 2,000,000
Investment income	72,097	72,097
Total additions	2,072,097	2,072,097
Net increase (decrease) in fiduciary net position	2,072,097	2,072,097
Net position, July 1	2,002,678	2,002,678
Net position, June 30	$ 4,074,775	$ 4,074,775

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis

Workers' Compensation | Property Liability was established to accumulate premiums and pay all claims and related expenses for workers' compensation and property liability activities.

Self-Insured Medical | Dental was established as a self-insurance fund for employee health and dental insurance coverage. The employee's premium and the County's contribution are deposited in this fund. Payments for health and dental coverage are made to third-party administrators for the statement of claims plus administrative expenses.


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CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 18**

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION

JUNE 30, 2023

	Workers' Compensation and Property Liability Fund	Medical Dental Fund	Total
ASSETS			
Cash and cash equivalents	$ 8,539,201	$ 5,657,255	$ 14,196,456
Accounts receivable		17,826	17,826
Prepaid expenses	8,918	201,683	210,601
Total current assets	8,548,119	5,876,764	14,424,883
Capital assets:			
Vehicles and equipment	29,664	-	29,664
Less: Accumulated depreciation	(29,664)	-	(29,664)
Total assets	8,548,119	5,876,764	14,424,883
LIABILITIES			
Accounts payable	3,757	47,837	51,594
Amounts payable for future claims	430,803	1,064,000	1,494,803
Total liabilities	434,560	1,111,837	1,546,397
NET POSITION			
Unrestricted	8,113,559	4,764,927	12,878,486
Total Net Position	$ 8,113,559	$ 4,764,927	$ 12,878,486

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 19**

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Workers' Compensation and Property Liability Fund	Medical Dental Fund	Total
Operating revenues:			
Insurance premiums	$ 3,073,433	$ 16,607,168	$ 19,680,601
Program fees	-	33,645	33,645
Insurance refunds	1,000	1,090,329	1,091,329
Total operating revenues	3,074,433	17,731,142	20,805,575
Operating expenses:			
Depreciation	3,955	-	3,955
General administrative and other	1,135,097	2,717,834	3,852,931
Claims	826,683	13,533,673	14,360,356
Total operating expenses	1,965,735	16,251,507	18,217,242
Operating income (loss)	1,108,698	1,479,635	2,588,333
Nonoperating revenues:			
Investment earnings	173,462	78,145	251,607
Total nonoperating revenues	173,462	78,145	251,607
Income (loss) before contributions	1,282,160	1,557,780	2,839,940
Change in net position	1,282,160	1,557,780	2,839,940
Net position, July 1	6,831,399	3,207,147	10,038,546
Net position, June 30	$ 8,113,559	$ 4,764,927	$ 12,878,486

CABARRUS COUNTY, NORTH CAROLINA
SELF-INSURED WORKERS' COMPENSATION AND LIABILITY INTERNAL SERVICES FUND
SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL (NON-GAAP)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	2023		
	Financial Plan	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Liability:			
Operating revenues:			
Insurance premiums	$ 1,224,025	$ 1,347,500	$ 123,475
Insurance refunds	20,000	1,000	(19,000)
Total operating revenues	1,244,025	1,348,500	104,475
Nonoperating revenues:			
Investment earnings	6,000	173,462	167,462
Total nonoperating revenues	6,000	173,462	167,462
Workers Compensation			
Operating revenues:			
Insurance premiums	1,617,305	1,725,934	108,629
Total operating revenues	1,617,305	1,725,934	108,629
Total revenues	2,867,330	3,247,896	380,566
Expenditures:			
Property Liability:			
General and administrative - Premiums	1,040,000	856,353	183,647
Capital outlay	75,000	-	75,000
Claims	550,000	463,889	86,111
Consultants	20,000	18,500	1,500
Total property liability	1,685,000	1,338,742	346,258

	2023		
	Financial Plan	Actual	Variance Favorable (Unfavorable)
Workers Compensation			
General and administrative - premiums	256,605	224,049	32,556
Purchased services	9,000	8,696	304
Claims	1,321,700	362,794	958,906
Consultant	30,000	27,500	2,500
Total workers compensation	1,617,305	623,039	994,266
Total expenditures	3,302,305	1,961,781	1,340,524
Revenues over (under) expenditures	(434,975)	1,286,115	1,721,090
Fund balance appropriated	434,975	-	(434,975)
Revenues and transfers over (under) expenditures	$ -	1,286,115	$ 1,286,115
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items:			
Depreciation		(3,955)	
Total reconciling items		(3,955)	
Change in net position		$ 1,282,160	

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 21

SELF-INSURED MEDICAL AND DENTAL INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	2023		
	Financial Plan	Actual	Variance Favorable (Unfavorable)
MEDICAL			
Operating revenues:			
Insurance premiums	$ 16,031,122	$ 16,129,817	$ 98,695
Insurance refunds	1,122,014	1,090,329	(31,685)
Program fees	31,941	33,647	1,706
Total operating revenues	17,185,077	17,253,793	68,716
DENTAL			
Operating revenues:			
Insurance premiums	455,000	477,349	22,349
Total operating revenues	17,640,077	17,731,142	91,065
Nonoperating revenues:			
Investment earnings	5,000	78,145	73,145
Total revenues	17,645,077	17,809,287	164,210
MEDICAL			
General and administrative	2,960,526	2,652,250	308,276
Claims	14,571,792	13,001,528	1,570,264
Total hospitalization	17,532,318	15,653,778	1,878,540
DENTAL			
General and administrative	67,000	65,584	1,416
Claims	535,000	532,145	2,855
Total dental	602,000	597,729	4,271
Total expenditures	18,134,318	16,251,507	1,882,811
Income (loss) before contributions	(489,241)	1,557,780	2,047,021
Revenues and transfers over (under) expenditures	(489,241)	1,557,780	2,047,021
Fund balance appropriated	489,241	-	489,241
Change in net position	$ -	$ 1,557,780	$ 1,557,780

CABARRUS COUNTY, NORTH CAROLINA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE 22

	Workers' Compensation and Property Liability Fund	Medical Dental Fund	Total
Cash flows from operating activities:			
Cash received from customers	$ -	$ 6,660	$ 6,660
Cash received from departments	3,065,516	17,508,597	20,574,113
Cash paid to suppliers for goods and services	(2,126,506)	(16,358,825)	(18,485,331)
Net cash provided (used) for operating activities	939,010	1,156,432	2,095,442
Cash flows from investing activities:			
Interest received on investments	173,462	78,145	251,607
Net increase (decrease) in cash and cash equivalents	1,112,472	1,234,577	2,347,049
Cash and cash equivalents, July 1	7,426,729	4,422,678	11,849,407
Cash and cash equivalents, June 30	$ 8,539,201	$ 5,657,255	$ 14,196,456
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	$ 1,108,698	$ 1,479,635	$ 2,588,333
Depreciation expense	3,955	-	3,955
(Increase) decrease in accounts receivable and prepaid expenses	(8,918)	(215,886)	(224,804)
Increase (decrease) in accounts payable and accrued liabilities	(164,725)	(107,317)	(272,042)
Total adjustments	(169,688)	(323,203)	(492,891)
Net cash provided by (used for) operating activities	$ 939,010	$ 1,156,432	$ 2,095,442

OTHER SCHEDULES

Tax Receivable and Tax Levy - schedules report the balance of the past ten years of tax levies and provides detailed information concerning the current tax assessment and levy.

General Fund - accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.

Community Investment Fund – sub fund of the general fund and accounts for sales tax | lottery revenue dedicated to school capital and property tax revenues for debt | capital projects. This fund also accounts for debt service expenditures and transfers to Capital Projects Funds.

County Capital Projects Fund – accounts for construction, renovations, and larger Capital projects for the County using debt and non-debt sources.

CARES Act Relief Fund - accounts for funding received from the federal government to cover COVID-19 expenditures for public health emergencies.

Opioid Settlement – accounts for the receipt of funds as part of nationwide settlement related to multiple opioid lawsuits and disbursement of funds for opioid abatement and remediation activities.

Landfill Fund - accounts for the operations that are financed and operated in a manner like private business or where the board has decided that the determination of revenues earned, costs incurred and | or net income is necessary for management accountability. The schedule presents the results of operation for the Landfill on the modified accrual basis for comparison to the legally adopted budget. A reconciliation of the modified accrual basis to the full accrual basis (per generally accepted accounting principles) follows the schedule.


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CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE OF AD VALOREM TAXES RECEIVABLE

JUNE 30, 2023

SCHEDULE 23

Fiscal Year	Uncollected Balance June 30, 2022	Additions	Collections and Credits	Uncollected Balance June 30, 2023
2023	$ -	$ 231,772,382	$ 230,226,400	$ 1,545,982
2022	1,377,852	-	1,051,715	326,137
2021	433,913	-	208,205	225,708
2020	380,335	-	61,092	319,243
2019	163,846	-	45,928	117,918
2018	533,072	-	20,480	512,592
2017	71,164	-	12,660	58,504
2016	101,690	-	9,854	91,836
2015	111,794	-	9,227	102,567
2014	108,420	-	5,835	102,585
2013	195,332	-	195,332	-
Total	$ 3,477,418	$ 231,772,382	$ 231,846,728	3,403,072

Less: Allowance for uncollectible accounts:	
General Fund	(1,705,148)
Ad valorem taxes receivable (net):	
General Fund	$ 1,697,924
Reconciliation to revenues:	
Ad valorem taxes - General Fund	$ 231,483,637
Penalties collected on ad valorem taxes - Custodial Fund	498,733
Total ad valorem taxes and penalties	231,982,370
Reconciling items:	
Deferred taxes	209,201
Interest collected	(723,517)
Taxes written-off	176,747
Abatement of prior year taxes	109,318
Collection of tax previously written-off	(15,412)
NCVTS refunds	108,021
Total reconciling items	(135,642)
Total collections and credits	$ 231,846,728

	County-wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Property taxed at current year's rate	$ 31,123,554,673	$ 0.7400	$ 230,306,708	$ 209,340,196	$ 20,966,513
Penalties	-		214,603	214,603	-
Total	31,123,554,673		230,521,312	209,554,799	20,966,513
Discoveries:					
Current year taxes	247,477,032	0.7400	779,202	778,903	299
Prior year taxes	-		972,918	972,918	-
Penalties	-		205,144	205,144	-
Total	247,477,032		1,957,263	1,956,965	299
Releases	(107,451,705)		(706,193)	(706,193)	-
Total property valuation	$ 31,263,580,000				
Net levy			231,772,382	210,805,590	20,966,812
Uncollected taxes at June 30, 2023			1,545,982	1,545,982	-
Current year's taxes collected			$ 230,226,400	$ 209,259,608	$ 20,966,812
Current levy collection percentage			99.33%	99.27%	100.00%

Secondary market disclosures:

Assessed valuation:		
Assessment ratio[1]		100%
Real property	$	25,284,715,521
Personal property		5,471,809,275
Public service companies[2]		507,055,204
Total assessed valuation	$	31,263,580,000
Tax rate per $100		0.7400
Levy (includes discoveries, releases and abatements)[3]	$	231,772,382

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

Fire protection districts[4]	$	6,007,078

[1] Percentage of appraised value has been established by statute.
[2] Valuation of railroads, telephone companies and other utilities as determined by the North Carolina Property Tax Commission.
[3] Levy includes penalties.
[4] Levy excludes motor vehicle taxes.

Secondary market disclosures (continued):

Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation
Corning, Incorporated	Manufacturing	$ 458,132,154	1.47%
Mall at Concord Mills LP	Retail Center	228,600,161	0.73%
Duke Energy Corp	Public Service Co	202,508,879	0.65%
Charlotte Motor Speedway Inc	Sports - Racing	200,059,981	0.64%
Castle & Cooke NC LLC / David H Murdock	Real Estate	181,022,103	0.58%
Celgard LLC	Manufacturing	163,111,602	0.52%
Hendricks Motorsports Inc	Sports - Racing	158,502,661	0.51%
Weinstein Properties	Real Estate - Residential	134,484,530	0.43%
Exeter	Real Estate - Commercial	128,420,770	0.41%
The Silverman Group	Real Estate - Commercial	127,012,070	0.41%
Totals		$ 1,981,854,911	6.34%

[1]More information about principal property taxpayers can be found on Table 7.

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes:			
Taxes - current	$ 224,523,987	$ 229,546,154	$ 5,022,167
Taxes - delinquent	1,500,000	1,213,966	(286,034)
Interest	540,000	723,517	183,517
Total	226,563,987	231,483,637	4,919,650
Local Option Sales Taxes:			
Sales tax - one cent	23,700,000	27,708,205	4,008,205
Sales tax - half cent (40)	10,100,000	12,296,059	2,196,059
Sales tax - half cent (42)	6,200,000	7,317,662	1,117,662
Sales tax - half cent (44)	-	4	4
Sales tax fire districts	1,400,000	1,588,191	188,191
Total	41,400,000	48,910,121	7,510,121
Other Taxes:			
Franchise fees	528,000	422,747	(105,253)
Gross receipts tax	275,000	346,973	71,973
Heavy equipment tax	90,000	291,615	201,615
Total	893,000	1,061,335	168,335
Intergovernmental Revenues:			
Federal and state grants	25,658,768	22,238,143	(3,420,625)
Court facilities fees	350,000	287,399	(62,601)
ABC profit distribution	120,000	242,721	122,721
Other intergovernmental	8,208,169	9,864,609	1,656,440
Total	34,336,937	32,632,872	(1,704,065)
Permits and Fees:			
Inspection fees	5,200,000	5,657,957	457,957
Register of Deeds	4,330,000	3,313,868	(1,016,132)
Other permits	401,343	348,738	(52,605)
Total	9,931,343	9,320,563	(610,780)

	Final Budget	Actual	Variance Positive (Negative)
Sales and Services:			
Ambulance fees	7,040,000	9,392,696	2,352,696
Recreation fees	609,170	502,499	(106,671)
Transportation	1,031,000	685,296	(345,704)
Other sales and services	5,015,483	4,751,057	(264,426)
Total	13,695,653	15,331,548	1,635,895
Investment Earnings:			
Interest on investments	200,000	7,067,637	6,867,637
Total	200,000	7,067,637	6,867,637
Miscellaneous:			
Private contributions and donations	100,100	116,191	16,091
Sale of materials and capital assets	35,000	100,837	65,837
Gain (loss) on foreclosures	-	3,826	3,826
Other	136,800	163,581	26,781
Total	271,900	384,435	112,535
Total revenues	327,292,820	346,192,148	18,899,328
EXPENDITURES			
General Government			
Board of Commissioners			
Personnel services	422,865	414,738	8,127
Operations	204,229	167,667	36,562
Total	627,094	582,405	44,689
Legal Department			
Personnel services	275,778	266,639	9,139
Operations	956,319	958,473	(2,154)
Total	1,232,097	1,225,112	6,985

	Final Budget	Actual	Variance Positive (Negative)
County Manager			
Personnel services	2,683,475	2,392,208	291,267
Operations	276,205	72,480	203,725
Capital outlay	93,750	88,282	5,468
Total	3,053,430	2,552,970	500,460
Communications & Outreach			
Personnel services	607,117	503,902	103,215
Operations	266,126	141,246	124,880
Total	873,243	645,148	228,095
Human Resources			
Personnel services	1,121,682	1,027,110	94,572
Operations	318,808	203,847	114,961
Capital outlay	46,752	18,634	28,118
Total	1,487,242	1,249,591	237,651
Tax Collector			
Personnel services	662,207	616,596	45,611
Operations	647,745	658,880	(11,135)
Total	1,309,952	1,275,476	34,476
Tax Administration			
Personnel services	2,668,161	2,659,479	8,682
Operations	230,549	202,512	28,037
Total	2,898,710	2,861,991	36,719
Board of Elections			
Personnel services	971,332	609,202	362,130
Operations	553,722	386,102	167,620
Total	1,525,054	995,304	529,750

	Final Budget	Actual	Variance Positive (Negative)
Register of Deeds			
Personnel services	643,210	640,925	2,285
Operations	106,186	102,117	4,069
Total	749,396	743,042	6,354
Finance			
Personnel services	1,419,882	1,417,894	1,988
Operations	274,936	250,605	24,331
Total	1,694,818	1,668,499	26,319
Information Technology Services			
Personnel services	4,151,170	3,783,711	367,459
Operations	7,123,199	4,317,287	2,805,912
Capital outlay	145,756	65,656	80,100
Total	11,420,125	8,166,654	3,253,471
Non-Departmental			
Personnel services	1,636,718	704,359	932,359
Operations	3,477,258	2,021,017	1,456,241
Capital outlay	465,000	465,000	-
Total	5,578,976	3,190,376	2,388,600
Covid - BroadBand			
Operations	2,000,000	-	2,000,000
Total	2,000,000	-	2,000,000
Grounds Maintenance			
Personnel services	807,202	705,433	101,769
Operations	1,351,416	995,137	356,279
Capital outlay	18,483	18,483	-
Total	2,177,101	1,719,053	458,048

	Final Budget	Actual	Variance Positive (Negative)
Infrastructure and Asset Management			
Personnel services	766,578	695,262	71,316
Operations	1,724,610	1,783,409	(58,799)
Total	2,491,188	2,478,671	12,517
Street Sign Maintenance			
Personnel services	141,953	139,450	2,503
Operations	86,994	72,850	14,144
Capital outlay	50,000	49,818	182
Total	278,947	262,118	16,829
Building Maintenance			
Personnel services	1,185,254	998,792	186,462
Operations	1,975,089	1,286,984	688,105
Operations	520,253	54,503	465,750
Total	3,680,596	2,340,279	1,340,317
Facility Services			
Personnel services	2,272,350	1,954,391	317,959
Operations	446,437	355,005	91,432
Capital Operations	28,500	23,406	5,094
Total	2,747,287	2,332,802	414,485
Fleet Maintenance			
Personnel services	618,095	559,413	58,682
Operations	38,786	55,495	(16,709)
Capital outlay	1,258,436	930,430	328,006
Total	1,915,317	1,545,338	369,979
Total General Government	47,740,573	35,834,829	11,905,744

	Final Budget	Actual	Variance Positive (Negative)
Public Safety			
County Sheriff			
Personnel services	21,632,217	20,868,346	763,871
Operations	4,131,037	3,884,092	246,945
Capital outlay	5,284,707	1,805,346	3,479,361
Total	31,047,961	26,557,784	4,490,177
Detention Center			
Personnel services	11,944,012	11,007,812	936,200
Operations	2,749,139	2,516,189	232,950
Capital outlay	214,735	-	214,735
Total	14,907,886	13,524,001	1,383,885
Animal Control			
Personnel services	888,395	893,473	(5,078)
Operations	94,364	100,700	(6,336)
Capital outlay	210,314	90,599	119,715
Total	1,193,073	1,084,772	108,301
Animal Shelter			
Personnel services	589,086	536,996	52,090
Operations	177,388	156,130	21,258
Capital outlay	89,637	73,203	16,434
Total	856,111	766,329	89,782
Courts			
Personnel services	1,107	955	152
Operations	1,404,267	321,566	1,082,701
Total	1,405,374	322,521	1,082,853
Personnel services	3,656,500	3,218,708	437,792
Operations	1,867,301	1,251,831	615,470
Capital outlay	59,000	-	59,000
Total	5,582,801	4,470,539	1,112,262

	Final Budget	Actual	Variance Positive (Negative)
Emergency Management			
Personnel services	307,787	250,171	57,616
Operations	146,721	87,015	59,706
Capital outlay	90,000	-	90,000
Total	544,508	337,186	207,322
Fire Services			
Personnel services	1,322,369	1,280,414	41,955
Operations	407,745	399,892	7,853
Total	1,730,114	1,680,306	49,808
Fire Districts			
Operations	1,400,000	1,588,191	(188,191)
Total	1,400,000	1,588,191	(188,191)
Emergency Medical Services			
Personnel services	11,010,472	11,604,846	(594,374)
Operations	2,013,948	2,007,286	6,662
Capital outlay	1,199,630	362,035	837,595
Total	14,224,050	13,974,167	249,883
Emergency Telephone			
Operations	299,021	23,625	275,396
Total	299,021	23,625	275,396
Other Public Safety			
Personnel services	693,000	713,860	(20,860)
Operations	654,905	572,933	81,972
Total	1,347,905	1,286,793	61,112
Total Public Safety	74,538,804	65,616,214	8,922,590

	Final Budget	Actual	Variance Positive (Negative)
Economic and Physical Development			
Planning and Development Services			
Personnel services	676,865	524,957	151,908
Operations	84,347	41,705	42,642
Total	761,212	566,662	194,550
Community Development			
Personnel services	345,076	311,036	34,040
Operations	667,174	532,616	134,558
Total	1,012,250	843,652	168,598
Soil & Water Conservation			
Personnel services	323,128	305,042	18,086
Operations	62,729	30,912	31,817
Total	385,857	335,954	49,903
Zoning Administration			
Personnel services	254,137	247,115	7,022
Operations	17,580	11,822	5,758
Total	271,717	258,937	12,780
Economic Development Corp			
Personnel services	400,982	365,117	35,865
Operations	454,962	454,557	405
Total	855,944	819,674	36,270
Economic Development Incentives			
Operations	1,750,000	485,644	1,264,356
Total	1,750,000	485,644	1,264,356
Other Economic and Physical Development			
Operations	1,589,433	1,494,759	94,674
Total	1,589,433	1,494,759	94,674
Total Economic and Physical Development	6,626,413	4,805,282	1,821,131

	Final Budget	Actual	Variance Positive (Negative)
Human Services			
Veterans Services			
Personnel services	415,344	355,036	60,308
Operations	18,455	11,794	6,661
Total	433,799	366,830	66,969
Transportation			
Personnel services	2,114,679	1,658,436	456,243
Operations	801,805	692,598	109,207
Capital outlay	1,414,981	486,759	928,222
Total	4,331,465	2,837,793	1,493,672
Cooperative Extension			
Personnel services	408,622	341,957	66,665
Operations	88,345	74,782	13,563
Total	496,967	416,739	80,228
HS - Administration Operations			
Personnel services	3,331,413	3,375,998	(44,585)
Operations	2,674,251	1,680,913	993,338
Total	6,005,664	5,056,911	948,753
HS - Economic Family Support Services			
Personnel services	1,666,770	1,559,415	107,355
Operations	1,795,576	767,375	1,028,201
Total	3,462,346	2,326,790	1,135,556
HS - Child Welfare			
Personnel services	8,536,248	7,563,466	972,782
Operations	3,482,560	2,938,061	544,499
Total	12,018,808	10,501,527	1,517,281

	Final Budget	Actual	Variance Positive (Negative)
HS - Child Support Services			
Personnel services	1,899,428	1,868,463	30,965
Operations	268,528	237,621	30,907
Total	2,167,956	2,106,084	61,872
HS - Economic Services			
Personnel services	8,448,916	7,553,681	895,235
Operations	1,219,049	806,974	412,075
Total	9,667,965	8,360,655	1,307,310
HS - Adult and Family Services			
Personnel services	2,546,761	2,421,075	125,686
Operations	216,857	133,414	
Capital outlay	25,000	-	25,000
Total	2,788,618	2,554,489	234,129
HS - Behavioral Health			
Personnel services	273,214	219,204	54,010
Operations	4,461	2,309	2,152
Total	277,675	221,513	56,162
HS Aging - Nutrition Title III			
Personnel services	522,584	523,114	(530)
Operations	429,785	372,423	57,362
Total	952,369	895,537	56,832
HS Aging - Senior Services			
Personnel services	339,923	333,844	6,079
Operations	514,557	473,951	40,606
Total	854,480	807,795	46,685
Cabarrus Health Alliance			
Operations	10,975,869	10,640,608	335,261
Total	10,975,869	10,640,608	335,261

	Final Budget	Actual	Variance Positive (Negative)
Other Human Services			
Operations	3,779,205	2,146,022	1,633,183
Total	3,779,205	2,146,022	1,633,183
Total Human Services	58,213,186	49,239,293	8,973,893
Culture & Recreation			
Active Living and Parks - Operations			
Personnel services	1,812,703	1,591,921	220,782
Operations	713,052	398,560	314,492
Capital outlay	131,436	31,435	100,001
Total	2,657,191	2,021,916	635,275
Active Living and Parks - Senior Centers			
Personnel services	620,840	586,054	34,786
Operations	262,341	186,944	75,397
Total	883,181	772,998	110,183
Library System			
Personnel services	3,862,769	3,694,126	168,643
Operations	892,451	851,696	40,755
Total	4,755,220	4,545,822	209,398
Other Culture and Recreation			
Cabarrus Arts Council	26,000	26,000	-
Total	26,000	26,000	-
Total Culture & Recreation	8,321,592	7,366,736	954,856
Education			
Schools - Current Expense			
Cabarrus County Schools	80,944,750	80,908,426	36,324
Kannapolis City Schools	9,787,542	9,778,710	8,832
Rowan Cabarrus Community College	3,951,954	3,951,954	-
Total	94,684,246	94,639,090	45,156

	Final Budget	Actual	Variance Positive (Negative)
Schools - Capital Outlay			
School Site Development -CCS	75,000	75,000	-
Total	75,000	75,000	-
Schools - Other	134,405	134,405	-
Total	134,405	134,405	-
Total Education	94,893,651	94,848,495	45,156
Total expenditures	290,334,219	257,710,849	32,623,370
Excess of revenues over expenditures	36,958,601	88,481,299	51,522,698
OTHER FINANCING SOURCES (USES)			
Transfer in - CIF	1,175,694	1,175,694	-
Transfer out - CIF	(64,786,708)	(64,786,708)	-
Transfer (out) - Landfill	(621,872)	(621,872)	-
Transfer (out) - Schools Capital Projects Fund	(2,200,000)	(2,200,000)	-
Transfer (out) - Arena	(1,087,826)	(1,077,826)	-
Total other financing sources (uses)	(67,520,712)	(67,510,712)	-
Fund balance appropriated	30,562,111	-	(30,562,111)
Net change in fund balance	$ -	20,970,587	$ 20,960,587
Fund balance, June 1		126,843,165	
Fund balance, June 30		$ 147,813,752	

	Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Local Option Sales Taxes:			
Sales tax - half cent (40)	$ 4,400,000	$ 5,269,740	$ 869,740
Sales tax - half cent (42)	9,300,000	10,976,492	1,676,492
Sales tax - half cent (46)	11,200,000	13,201,607	2,001,607
Total	24,900,000	29,447,839	4,547,839
Intergovernmental Revenues:			
Other intergovernmental	720,000	729,988	9,988
Other Taxes:			
Occupancy tax	-	349,282	349,282
Interest on investments	-	1,073,312	1,073,312
Total revenues	25,620,000	31,600,421	5,980,421
EXPENDITURES			
General Government			
Other General Government			
Other operations	21,094,043	-	21,094,043
Capital outlay - SBITA	1,215,000	1,167,916	47,084
Total	22,309,043	1,167,916	21,141,127
Education			
Schools - Capital Outlay			
Cabarrus County Schools	1,020,000	1,020,000	-
Kannapolis City Schools	100,000	100,000	-
Rowan Cabarrus Community College	100,000	100,000	-
Total	1,220,000	1,220,000	-

	Final Budget	Actual	Variance Positive (Negative)
Debt Service			
Leases			
Principal	1,153,893	1,153,892	1
Interest and other charges	15,655	15,655	-
Total	1,169,548	1,169,547	1
Subscriptions			
Principal	350,500	350,289	211
Interest and other charges	8,500	8,114	386
Total	359,000	358,403	597
Other			
Principal	39,067,911	38,842,911	225,000
Interest and other charges	15,910,094	15,669,902	240,192
Total	54,978,005	54,512,813	465,192
Total expenditures	80,035,596	58,428,679	21,606,917
Revenues over (under) expenditures	(54,415,596)	(26,828,258)	27,587,338
OTHER FINANCING SOURCES (USES)			
Transfer in - General Fund	64,786,708	64,786,708	-
Transfer in - Other Funds (PSBCF)	2,300,000	2,300,000	-
Transfer in - Other Funds (School Capital Project Fund)	25,174	25,174	-
Subscription liabilites issued	1,215,000	1,167,916	47,084
Transfer out - General Fund	(1,175,694)	(1,175,694)	-
Transfer out - County Capital Projects Fund	(17,301,001)	(15,976,001)	(1,325,000)
Transfer out - School Capital Projects Fund	(16,145,611)	(16,145,611)	-
Transfer out- Special Revenue Fund (Arena)	(1,240,000)	(1,240,000)	-
Transfer out - Special Revenue Fund (911)	(756,964)	(756,964)	-
Total other financing sources (uses)	31,707,612	32,985,528	(1,277,916)

	Final Budget	Actual	Variance Positive (Negative)
Fund balance appropriated	22,707,984	-	(22,707,984)
Net change in fund balance	$ -	6,157,270	$ 6,157,270
Fund balance, July 1		50,910,520	
Fund balance, June 30		57,067,790	
Debt service payment made from sinking fund held by a trustee in the County's name		(7,200,000)	
A legally budgeted principal debt service payment was made to a sinking fund held by a trustee in the County's name		1,330,000	
Fund balance, June 30		$ 51,197,790	

CABARRUS COUNTY, NORTH CAROLINA
COUNTY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Project Authorization	Actual		
		Prior Years	Current Year	Total to Date
REVENUES				
Interest on Investment	$ -	$ 44,205	$ 1,466,884	$ 1,511,089
State Grants	41,200,000	-	700,000	700,000
Total revenues	41,200,000	44,205	2,166,884	2,211,089
EXPENDITURES				
Improvements				
General Government	10,213,293	3,639,366	2,753,140	6,392,506
Public Safety	6,925,982	1,343,762	4,243,774	5,587,536
Parks	203,600	107,173	-	107,173
Legal fees	952,508	864,160	15,000	879,160
Total improvements	18,295,383	5,954,461	7,011,914	12,966,375
Capital outlay				
Land	7,132,203	3,118,579	1,084,500	4,203,079
Buildings	112,672,115	9,964,972	22,583,666	32,548,638
Equipment	341,467	92,213	249,254	341,467
Total capital outlay	120,145,785	13,175,764	23,917,420	37,093,184
Construction in progress				
Camp Spencer Improvement	536,998	312,277	-	312,277
Courthouse	40,325,633	80,680,241	-	80,680,241
Emergency Medical Services Headquarters	20,974,021	6,567,422	9,175,669	15,743,091
Fire Service Building	370,000	3,800	1,425	5,225
Frank Liske Park - Barn	7,033,844	991,838	4,239,438	5,231,276
Frank Liske Park - Upgrades/ADA/Parking Lot/Bathroom	7,810,803	19,227	195,107	214,334
Library, Active Living Center - Afton Ridge	30,400,000	-	1,030,998	1,030,998
Library, Active Living Center, Foil Park - Mt Pleasant	26,500,000	140,047	952,935	1,092,982
Mental Health Facility	35,597,554	-	505,039	505,039
New Animal Shelter	275,000	42,347	222,604	264,951
Operation Center Building	12,586,185	2,100,475	5,337,875	7,438,350
Radio Tower Project	2,194,189	4,921	1,887,183	1,892,104
RWP Phase 1	1,190,744	1,190,744	-	1,190,744

	Project Authorization	Actual Prior Years	Actual Current Year	Actual Total to Date
Rob Wallace Park Phase 2	1,433,504	-	151,678	151,678
Senior Center Parking Lot	550,000	41,990	71,315	113,305
Sheriff Training & Firing Range Project	4,273,823	1,715,324	341,582	2,056,906
Turf fields	2,566,811	2,284,803	256,987	2,541,790
Total construction in progress	194,619,109	96,095,456	24,369,835	120,465,291
Total capital outlay	314,764,894	109,271,220	48,287,255	157,558,475
Total expenditures	333,060,277	115,225,681	55,299,169	170,524,850
Revenues (under) expenditures	(291,860,277)	(115,181,476)	(53,132,285)	(168,313,761)
OTHER FINANCING SOURCES (USES)				
Proceeds from LOBS 2020A	60,622,146	60,440,613	-	60,440,613
Proceeds from LOBS 2022B	104,740,275	10,270,937	38,628,774	48,899,711
Proceeds from2024 Draw	33,154,664	-	-	-
Proceeds from2026 Draw	10,500,000	-	-	-
Transfer in - Capital Projects	24,696,943	24,696,943	-	24,696,943
Transfer in - Capital Reserve	2,728,681	2,728,681	-	2,728,681
Transfer in - General Fund	40,091,315	33,292,707	2,200,000	35,492,707
Transfer in - Internal Service Fund	1,065,425	1,065,425	-	1,065,425
Transfer in - Community Investment Fund	16,393,328	5,307,327	15,976,001	21,283,328
Transfer (out) - General Fund	(47,500)	(47,500)	-	(47,500)
Transfer (out) - Capital Reserve	(2,085,000)	(2,085,000)	-	(2,085,000)
Total other financing sources (uses)	291,860,277	135,670,133	56,804,775	192,474,908
Net change in fund balance	$ -	$ 20,488,657	3,672,490	$ 24,161,147
Fund balance, July 1			20,488,657	
Fund balance, June 30			$ 24,161,147	

CABARRUS COUNTY, NORTH CAROLINA **SCHEDULE 29**

CARES Act Relief Fund

SCHEDULE OF OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
REVENUES				
Restricted intergovernmental:				
Cares Act Relief Payment - ARP	$ 42,043,458	$ 15,674,687	$ 8,569,453	$ 24,244,140
US Treasury Emergency Asst	6,528,517	6,528,517	-	6,528,517
US Treasury Emergency Asst	3,073,598	-	3,065,868	3,065,868
US Treasury Emergency Asst (State)	4,965,552	3,628,070	1,337,483	4,965,553
Total revenues	56,611,125	25,831,274	12,972,804	38,804,078
EXPENDITURES				
Salaries and benefits	10,915,624	10,239,817	322,986	10,562,803
Other Public Health Emergency	45,695,501	15,591,457	12,649,818	28,241,275
Total expenditures	56,611,125	25,831,274	12,972,804	38,804,078
Net change in fund balance	$ -	$ -	$ -	-

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE 30

OPIOID SETTLEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budget	Actual	Variance Positive (Negative)
		Actual	
REVENUES			
Opioid Settlement Funds	$ 1,321,587	$ 1,393,979	$ 72,392
Interest earnings	-	25,958	25,958
Total revenues	1,321,587	1,419,937	98,350
EXPENDITURES			
Human Services			
Public Health Authority	1,321,587	70,000	1,251,587
Net change in fund balance	$ -	1,349,937	$ 1,349,937
Fund balance, July 1		-	
Fund balance, June 30		$ 1,349,937	

CABARRUS COUNTY, NORTH CAROLINA
LANDFILL FUND
SCHEDULE OF OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Operating revenues:			
Charges for sales and services:			
Tipping fees	$ 840,000	$ 784,504	$ (55,496)
Items for sale	110,000	83,538	(26,462)
Waste disposal fee	120,000	113,757	(6,243)
Recycling revenue	30,000	43,268	13,268
Total operating revenues	1,100,000	1,025,067	(74,933)
Nonoperating revenues:			
Landfill disposal tax	40,000	33,656	(6,344)
Landfill state tax distribution	54,000	55,787	1,787
Solid waste franchise fee	30,000	30,000	-
Tire disposal fees	310,000	436,299	126,299
Investment earnings	-	169,253	169,253
NC Electronics management	9,000	6,207	(2,793)
White Goods Disposal Tax	-	52,010	52,010
Miscellaneous revenue	-	23	23
Total nonoperating revenues	443,000	783,235	340,235
Total revenues	1,543,000	1,808,302	265,302
EXPENDITURES			
Salaries and benefits	807,944	792,711	15,233
Operations	1,404,021	939,759	464,262
Capital outlay	59,075	59,075	-
Total expenditures	2,271,040	1,791,545	479,495
Revenues over (under) expenditures	(728,040)	16,757	744,797

CABARRUS COUNTY, NORTH CAROLINA
LANDFILL FUND
SCHEDULE OF OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budget	Actual	Variance Favorable (Unfavorable)
Appropriated net position	106,168	-	(106,168)
OTHER FINANCING SOURCES (USES)			
Contribution from General Fund	621,872	621,872	-
Revenues and appropriated net position over expenditures	$ -	$ 638,629	$ 638,629
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items:			
Capital outlays		59,075	
Depreciation		(90,845)	
(Increase) in closure - post closure liability		(536,095)	
(Increase) in net pension liability		(137,660)	
Increase in deferred outflows of resources - pension		47,626	
Increase in deferred inflow - pension		68,746	
Increase in compensated absences payable		2,122	
(Decrease) in deferred outflow - OPEB		(1,044)	
(increase) in deferred inflow - OPEB		(7,509)	
Decrease in deferred inflow- OPEB		4,894	
Decrease in OPEB liability		12,093	
Total reconciling items		(578,597)	
Change in net position		$ 60,031	


CABARRUS COUNTY SEAL
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NORTH CAROLINA

STATISTICAL SECTION

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

Financial Trends – these tables contain trend information to help the reader understand how the government's financial performance and well-being have changed over time

- Net position by Component
- Changes in Net Position
- Fund Balances of Governmental Funds
- Changes in Fund Balances of Governmental Funds

Revenue Capacity – these tables contain information to help the reader assess the government's, most significant local revenue source, property taxes.

- Assessed Value of Taxable Property
- Direct and Overlapping Property Tax Rates
- Principal Property Taxpayers
- Property Tax Levies and Collections

Debt Capacity – these tables contain information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

- Ratios of General Bonded Debt Outstanding
- Ratios of Outstanding Debt by Type
- Direct and Overlapping Governmental Activities Debt
- Legal Debt Margin Information

Demographic and Economic Information – these tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

- Demographic and Economic Statistics
- Principal Employers

Operating Information – these tables contain information about the County's operations and resources to help the reader understand how the County's financial information related to the services the County provides and the activities it performs.

- Full-time Equivalent County Government Employees by Function | Program
- Operating Indicators by Function
- Capital Asset Statistics by Function | Program


CABARRUS COUNTY SEAL
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NORTH CAROLINA

CABARRUS COUNTY, NORTH CAROLINA **TABLE 1**

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Governmental activities										
Net investment in capital assets	$ 128,602,206	$ 130,096,524	$ 132,384,494	$ 135,088,132	$ 140,299,370	$ 147,584,065	$ 159,939,882	$ 171,326,199	$ 156,428,800	$ 183,698,605
Restricted	17,269,347	15,952,068	20,309,397	22,230,970	32,255,525	34,418,834	30,339,063	123,192,871	110,468,295	145,776,324
Unrestricted	(163,966,006)	(131,914,054)	(119,878,979)	(160,670,777)	(222,703,931)	(250,738,117)	(255,163,508)	(316,869,749)	(218,982,098)	(212,647,422)
Total governmental activities net position	$ (18,094,453)	$ 14,134,538	$ 32,814,912	$ (3,351,675)	$ (50,149,036)	$ (68,735,218)	$ (64,884,563)	$ (22,350,679)	$ 47,914,997	$ 116,827,507
Business-type activities										
Net investment in capital assets	$ 3,019,858	$ 2,884,041	$ 2,617,174	$ 2,681,953	$ 2,545,825	$ 2,399,580	$ 2,264,367	$ 2,129,152	$ 2,284,446	$ 2,252,676
Unrestricted	724,114	1,005,864	694,368	832,692	1,385,260	2,043,617	2,825,277	3,275,894	3,328,112	3,419,913
Total business-type activities net position	$ 3,743,972	$ 3,889,905	$ 3,311,542	$ 3,514,645	$ 3,931,085	$ 4,443,197	$ 5,089,644	$ 5,405,046	$ 5,612,558	$ 5,672,589
Primary government										
Net investment in capital assets	$ 131,622,064	$ 132,980,565	$ 135,001,668	$ 137,770,085	$ 142,845,195	$ 149,983,645	$ 162,204,249	$ 173,455,351	$ 158,713,246	$ 185,951,281
Restricted	17,269,347	15,952,068	20,309,397	22,230,970	32,255,525	34,418,834	30,339,063	123,192,871	110,468,295	145,776,324
Unrestricted	(163,241,892)	(130,908,190)	(119,184,611)	(159,838,085)	(221,318,671)	(248,694,500)	(252,338,231)	(313,593,855)	(215,653,986)	(209,227,509)
Total primary government net position	$ (14,350,481)	$ 18,024,443	$ 36,126,454	$ 162,970	$ (46,217,951)	$ (64,292,021)	$ (59,794,919)	$ (16,945,633)	$ 53,527,555	$ 122,500,096
Component Unit										
Net investment in capital assets	$ 771,532	$ 698,177	$ 591,994	$ 415,038	$ 454,265	$ 332,666	$ 621,966	$ 481,291	$ 748,536	$ 1,159,138
Restricted	900,338	1,768,998	2,079,353	2,496,308	889,823	3,097,700	1,175,395	3,342,317	3,136,129	2,250,238
Unrestricted	5,782,236	4,312,657	4,819,120	5,157,603	5,904,428	3,509,305	3,860,514	3,397,185	4,366,757	3,230,601
Total component unit net position	$ 7,454,106	$ 6,779,832	$ 7,490,467	$ 8,068,949	$ 7,248,516	$ 6,939,671	$ 5,657,875	$ 7,220,793	$ 8,251,422	$ 6,639,977

CABARRUS COUNTY, NORTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

TABLE 2
PAGE 1 OF 2

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities:										
General government	$ 29,319,941	$ 20,025,751	$ 22,937,803	$ 25,784,005	$ 25,410,503	$ 26,373,901	$ 31,253,702	$ 33,792,440	$ 40,088,592	$ 38,650,194
Public safety	42,377,716	41,286,464	44,488,831	47,282,589	48,772,340	53,570,795	60,955,287	69,942,162	75,020,454	82,186,124
Economic and physical development	4,132,476	4,056,316	4,657,763	4,556,125	6,448,102	4,765,182	4,693,056	6,495,322	4,797,206	4,977,516
Environmental protection	259,725	457,082	396,644	654,645	509,267	1,371,094	690,214	879,312	122,163	121,645
Human Services	37,786,315	35,979,796	36,753,034	38,136,558	36,361,691	38,699,195	41,391,469	45,911,170	55,574,511	64,264,463
Education	65,435,585	71,063,433	96,042,477	144,665,606	141,487,058	151,618,111	129,178,290	127,347,464	121,259,242	140,498,917
Cultural and recreation	7,370,579	6,526,629	7,593,910	8,177,430	8,474,373	8,013,339	9,265,753	9,484,202	9,956,155	10,308,138
Interest on long term debt	16,436,391	14,504,045	13,448,868	13,271,582	13,488,064	14,222,496	13,098,803	13,264,142	12,271,921	16,448,929
Total governmental activities	203,118,728	193,899,516	226,319,330	282,528,540	280,951,398	298,634,113	290,526,574	307,116,214	319,090,244	357,455,926
Business-type activities:										
Solid Waste	823,069	833,661	1,673,170	866,076	778,768	1,040,485	937,658	1,060,521	1,755,828	2,370,143
Total primary government expenses	$ 203,941,797	$ 194,733,177	$ 227,992,500	$ 283,394,616	$ 281,730,166	$ 299,674,598	$ 291,464,232	$ 308,176,735	$ 320,846,072	$ 359,826,069
Program Revenues										
Governmental activities										
Charges for services:										
General government	$ 2,834,998	$ 2,908,433	$ 3,850,542	$ 3,650,774	$ 3,914,304	$ 4,129,231	$ 4,724,834	$ 5,885,165	$ 6,038,781	$ 4,007,426
Public safety	10,662,877	11,294,592	12,018,879	12,642,192	14,337,385	14,464,132	16,337,716	17,983,682	18,374,612	19,647,444
Economic and physical development	76,791	53,589	137,487	458,680	500,476	555,219	560,492	557,613	429,493	438,181
Environmental protection	63,757	54,978	28,143	45,345	56,403	37,958	27,775	41,027	-	-
Human Services	2,612,401	2,237,069	1,383,584	1,344,764	1,423,955	1,352,953	1,242,731	1,296,637	1,203,123	281,427
Education	-	-	-	-	-	-	-	1,233,590	1,725,446	1,765,536
Cultural and recreation	1,423,298	1,192,236	1,411,083	1,387,169	1,301,067	1,042,956	969,726	276,209	801,829	1,438,785
Operating grants and contributions:										
General government	796,903	1,400,995	5,538,601	1,956,333	2,482,082	6,310,981	5,478,549	7,142,816	15,680,687	8,694,960
Public safety	1,039,695	1,990,379	1,735,870	1,669,713	1,902,528	1,823,435	2,417,516	1,562,779	1,445,842	2,350,919
Economic and physical development	483,393	671,151	671,661	689,873	1,148,056	577,179	386,740	559,246	390,972	676,855
Environmental protection	7,373	8,808	11,054	12,263	9,690	13,414	14,062	7,532	-	-
Human Services	15,598,848	17,249,740	18,652,890	18,155,349	15,725,089	15,184,450	16,473,584	23,809,777	36,543,413	50,953,051
Education	786,774	714,643	847,822	717,727	718,883	721,581	724,279	730,239	726,977	729,988
Cultural and recreation	1,183,120	1,050,281	1,125,669	1,352,324	1,176,367	1,145,331	1,011,083	617,610	326,911	1,262,072
Capital grants and contributions:										
Public safety	-	-	-	38,619	29,504	-	-	-	-	-
Human Services	357,278	352,184	423,803	305,137	112,585	222,423	-	-	-	-
Education	4,911,790	2,200,000	2,000,000	3,600,000	2,050,000	2,500,000	2,300,000	2,300,000	5,514,430	2,895,148
Cultural and recreation	-	-	150,000	-	-	-	-	-		-
Total governmental activities program revenues	42,839,296	43,379,078	49,987,088	48,026,262	46,888,374	50,081,243	52,669,087	64,003,922	89,202,516	95,141,792
Business-type activities:										
Charges for Services - Solid Waste	691,618	682,265	741,644	676,295	812,407	1,007,575	1,065,832	934,000	908,296	1,025,067
Operating grants and contributions - Solid Waste	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions - Solid Waste	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	691,618	682,265	741,644	676,295	812,407	1,007,575	1,065,832	934,000	908,296	1,025,067
Total primary government program revenues	$ 43,530,914	$ 44,061,343	$ 50,728,732	$ 48,702,557	$ 47,700,781	$ 51,088,818	$ 53,734,919	$ 64,937,922	$ 90,110,812	$ 96,166,859
Net (Expense)/Revenue										
Governmental activities	$ (160,279,432)	$ (150,520,438)	$ (176,332,242)	$ (234,502,278)	$ (234,063,024)	$ (248,552,870)	$ (237,857,487)	$ (243,112,292)	$ (229,887,728)	$ (262,314,134)
Business-type activities	(131,451)	(151,396)	(931,526)	(189,781)	33,639	(32,910)	128,174	(126,521)	(847,532)	(1,345,076)
Total primary government net (expense)/revenue	$ (160,410,883)	$ (150,671,834)	$ (177,263,768)	$ (234,692,059)	$ (234,029,385)	$ (248,585,780)	$ (237,729,313)	$ (243,238,813)	$ (230,735,260)	$ (263,659,210)

CABARRUS COUNTY, NORTH CAROLINA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

TABLE 2
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	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	$ 142,079,572	$ 139,956,060	$ 145,851,203	$ 154,541,579	$ 161,470,648	$ 173,109,015	$ 185,141,095	$ 221,375,407	$ 229,030,987	$ 238,498,719
Local option sales tax	36,209,579	42,572,756	44,145,980	47,584,589	47,725,592	51,750,607	52,970,080	62,507,935	72,616,470	78,357,960
ABC revenues	155,755	90,185	99,766	128,382	122,995	147,027	130,203	220,443	227,863	242,721
Other taxes and licenses	754,194	796,167	844,478	897,888	950,776	903,350	824,515	810,546	1,194,229	1,410,618
Investment earnings	2,224,727	4,930,583	2,494,713	1,043,249	2,042,086	4,056,689	2,642,249	259,485	(1,762,381)	9,817,567
Donations	-	-	-	-	-	-	-	-		-
Miscellaneous	-	-	-	-	-	-	-	312,545	1,399,291	3,520,931
Transfers In/Out	-	-	-	-	-	-	-	-	(2,553,055)	(621,872)
Total governmental activities:	181,423,827	188,345,751	193,436,140	204,195,687	212,312,097	229,966,688	241,708,142	285,486,361	300,153,404	331,226,644
Business-type activities:										
Other taxes and licenses	300,666	315,597	338,457	360,626	375,397	404,695	409,159	425,883	493,499	607,752
Unrestricted investment earnings	11,298	4,909	14,706	32,258	55,092	140,327	109,114	16,040	8,374	169,253
Miscellaneous	-	-	-	-	-	-	-	-	116	6,230
Transfers In/Out	-	-	-	-	-	-	-	-	553,055	621,872
Total business-type activities	311,964	320,506	353,163	392,884	430,489	545,022	518,273	441,923	1,055,044	1,405,107
Total primary government	$ 181,735,791	$ 188,666,257	$ 193,789,303	$ 204,588,571	$ 212,742,586	$ 230,511,710	$ 242,226,415	$ 285,928,284	$ 301,208,448	$ 332,631,751
Change in Net Position										
Governmental activities	$ 21,144,395	$ 37,825,313	$ 17,103,898	$ (30,306,591)	$ (21,750,927)	$ (18,586,182)	$ 3,850,655	$ 42,374,069	$ 70,265,676	$ 68,912,510
Business-type activities	180,513	169,110	(578,363)	203,103	464,128	512,112	646,447	315,402	207,512	60,031
Total primary government	$ 21,324,908	$ 37,994,423	$ 16,525,535	$ (30,103,488)	$ (21,286,799)	$ (18,074,070)	$ 4,497,102	$ 42,689,471	$ 70,473,188	$ 68,972,541
Expenses										
Component Unit:										
Cabarrus Health Alliance	$ 17,848,876	$ 18,276,621	$ 19,906,309	$ 23,208,662	$ 23,680,278	$ 23,680,278	$ 23,702,637	$ 24,084,142	$ 28,601,445	$ 35,401,437
Program Revenues										
Component Unit:										
Charges for Services	$ 6,745,631	$ 8,450,064	$ 9,860,172	$ 11,397,891	$ 12,134,585	$ 12,134,585	$ 8,458,809	$ 9,915,841	$ 9,513,438	$ 8,836,463
Operating grants and contributions	10,491,677	10,219,352	10,690,727	12,294,538	11,448,897	11,448,897	12,867,721	15,707,492	20,060,871	24,818,871
Capital grants and contributions	-	-	-	-	-	-	-	-		
Total component unit	$ 17,237,308	$ 18,669,416	$ 20,550,899	$ 23,692,429	$ 23,583,482	$ 23,583,482	$ 21,326,530	$ 25,623,333	$ 29,574,309	$ 33,655,334
Net (Expense) | Revenue										
Component Unit:										
Total component unit	$ (611,568)	$ 392,795	$ 644,590	$ 483,767	$ (96,796)	$ (96,796)	$ (2,376,107)	$ 1,539,191	$ 972,864	$ (1,946,103)
General Revenues and Other Changes in Net Position										
Component Unit:										
General Revenues										
Unrestricted investment earnings	$ 2,033	$ 6,283	$ 18,393	$ 34,710	$ 95,743	$ 95,743	$ 104,186	$ 4,223	$ 15,223	$ 298,825
Special Item	-	-	-	-	-	-	1,000,000	-	-	-
Miscellaneous	816,247	21,333	47,652	60,005	55,723	55,723	(9,875)	19,504	42,542	35,833
Total General Revenues	818,280	27,616	66,045	94,715	151,466	151,466	1,094,311	23,727	57,765	334,658
Special Item	-	-	-	-	-	-	-	-		
Total component unit	$ 818,280	$ 27,616	$ 66,045	$ 94,715	$ 151,466	$ 151,466	$ 1,094,311	$ 23,727	$ 57,765	$ 334,658
Change in Net Position										
Component Unit:										
Total component unit	$ 206,712	$ 420,411	$ 710,635	$ 578,482	$ 54,670	$ 54,670	$ (1,281,796)	$ 1,562,918	$ 1,030,629	$ (1,611,445)

CABARRUS COUNTY, NORTH CAROLINA **TABLE 3**

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable	$ 231,522	$ 244,553	$ 359,001	$ 383,345	$ 557,448	$ 261,337	$ 354,585	$ 178,548	$ 258,860	$ 649,087
Restricted	14,863,874	14,059,301	17,002,983	20,017,459	21,468,197	24,251,535	26,117,071	39,257,660	49,091,774	47,171,964
Committed	-	172,493	4,912,643	7,975,354	4,175,361	4,484,945	5,944,972	15,502,497	49,541,798	55,562,456
Assigned	16,089,311	11,210,329	7,295,961	7,525,893	6,239,540	6,006,806	6,652,997	6,271,912	6,258,482	6,158,727
Unassigned	37,717,055	53,746,977	50,718,395	49,627,559	51,601,102	52,881,018	58,554,655	61,185,503	72,602,771	89,469,308
Total General Fund	$ 68,901,762	$ 79,433,653	$ 80,288,983	$ 85,529,610	$ 84,041,648	$ 87,885,641	$ 97,624,280	$ 122,396,120	$ 177,753,685	$ 199,011,542
All Other Governmental Funds										
Nonspendable	$ -	$ 510,000	$ -	$ -	$ -	$ 17,812	$ 8,971	$ 15,193	$ 13,220	$ 23,722
Restricted	3,355,247	2,564,488	84,402,426	33,179,505	121,713,619	47,098,773	12,909,487	83,445,742	60,955,879	96,907,357
Committed	39,301,702	38,332,485	31,648,792	21,643,756	22,823,801	24,657,983	17,790,229	6,595,594	9,917,453	10,095,432
Assigned	758,630	797,361	3,202,731	6,411,469	1,446,067	1,655,365	4,043,024	1,506,451	2,019,537	3,409,448
Unassigned	(34,772)	(55,116)	(287,944)	(57,671)	(5,167,699)	(43,414)	(246,357)	(43,733,796)	(38,175,378)	(68,733,252)
Total all other governmental funds	$ 43,380,807	$ 42,149,218	$ 118,966,005	$ 61,177,059	$ 140,815,788	$ 73,386,519	$ 34,505,354	$ 47,829,184	$ 34,730,711	$ 41,702,707

Note:
The County implemented GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" in fiscal year 2011

CABARRUS COUNTY, NORTH CAROLINA **TABLE 4**

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Ad valorem taxes	$ 140,937,468	$ 139,912,235	$ 146,665,438	$ 157,805,766	$ 161,348,060	$ 173,272,386	$ 184,477,467	$ 221,315,376	$ 229,781,677	$ 238,446,693
Other taxes and licenses	36,939,920	43,368,922	44,990,458	48,482,477	48,676,368	52,653,957	53,794,595	63,462,569	73,810,699	79,768,578
Intergovernmental	24,403,824	24,935,222	26,718,675	28,531,275	25,033,587	28,435,191	28,933,554	38,025,479	62,458,252	52,627,846
Permits and fees	5,949,742	6,610,335	6,187,633	5,966,475	7,371,875	6,840,659	8,625,692	10,712,602	10,813,501	9,320,563
Sales and services	11,364,724	10,882,609	11,813,400	12,695,122	13,552,117	13,892,819	14,316,244	14,166,150	15,820,511	17,734,830
Investment earnings	277,771	211,522	476,243	976,381	1,933,054	3,790,853	2,451,326	221,507	(1,764,744)	9,832,726
Donations	649,853	506,259	696,118	559,896	571,705	602,438	415,049	373,042	10,426	1,895,587
Miscellaneous	487,090	444,037	1,078,357	386,890	1,099,121	1,162,952	699,466	368,219	1,387,731	397,183
Total Revenues	221,010,392	226,871,141	238,626,322	255,404,282	259,585,887	280,651,255	293,713,393	348,644,944	392,318,053	410,024,006
Expenditures										
General Government	28,338,931	19,636,478	21,462,463	21,664,835	24,150,818	24,833,675	28,855,817	32,201,956	40,143,798	40,148,533
Public Safety	36,406,706	36,187,257	39,466,706	41,058,868	43,217,050	47,306,560	53,137,616	61,746,314	68,662,875	76,848,412
Economic & Phy Dev	4,084,616	4,407,764	4,660,358	4,500,973	6,405,953	4,739,493	4,569,919	6,376,847	4,690,346	4,903,357
Environmental Prot.	222,128	399,128	377,117	610,380	438,565	1,332,525	637,270	855,939	19,639	64,527
Human Services	37,018,148	36,126,712	36,356,523	37,003,442	35,573,296	37,390,443	39,276,647	44,507,630	59,503,565	62,322,641
Education	65,435,585	71,063,433	96,042,477	144,665,606	141,487,058	151,618,111	129,247,085	7,729,279	121,259,242	140,498,917
Culture and recreation	6,144,326	5,415,569	6,276,076	6,569,071	6,822,720	6,902,789	7,394,923	127,347,464	8,496,111	9,292,264
Capital Outlay	5,012,301	3,056,097	3,454,088	7,782,211	9,092,657	17,131,454	15,251,155	31,467,518	66,546,674	48,320,300
Debt Service:										
Principal	26,886,635	26,590,644	28,546,548	31,553,890	35,259,074	38,292,875	36,803,683	36,278,886	35,176,452	46,217,092
Interest	15,437,749	15,277,809	10,832,777	13,384,878	13,792,808	15,543,086	13,905,019	12,332,752	11,989,272	15,693,671
Total Expenditures	224,987,125	218,160,891	247,475,133	308,794,154	316,239,999	345,091,011	329,079,134	360,844,585	416,487,974	444,309,714
Excess of revenues over (under) expenditures	(3,976,733)	8,710,250	(8,848,811)	(53,389,872)	(56,654,112)	(64,439,756)	(35,365,741)	(12,199,641)	(24,169,921)	(34,285,708)
Other Financing Sources (Uses)										
Debt Proceeds	-	-	-	-	-	-	6,017,493	63,226,409	170,624,153	61,969,517
Lease Financing issue	-	-	-	-	-	652,796	-	-	5,881,913	-
Subscription Liabilities issued	-	-	-	-	-	-	-	-	-	1,167,916
Transfers in	63,488,791	18,047,562	42,964,933	45,408,477	24,803,710	46,946,432	59,829,310	59,318,739	86,835,829	39,721,576
Transfers out	(63,488,791)	(18,197,562)	(42,964,933)	(45,408,477)	(24,803,710)	(46,744,748)	(59,623,588)	(58,220,857)	(91,240,205)	(40,343,448)
Limited Obligation Bonds Issued	-	134,235,000	73,785,000	-	125,500,000	-	-	-	-	-
Premium from Limited Obligation Bonds	-	-	11,159,452	-	8,374,879	-	-	-	-	-
Issuance of Bonds	-	-	-	-	-	-	-	-	-	-
Disbursements for Debt Instruments	-	(133,494,948)	-	-	-	-	-	-	-	-
Disbursements to Escrow Agent	-	-	-	-	-	-	-	(14,188,795)	(105,672,677)	-
Issuance of Certificates of Participation	-	-	-	-	-	-	-	-	-	-
Issuance of Installment Financings	-	-	-	-	-	-	-	-	-	-
Issuance of lease	-	-	-	841,553	930,000	-	-	-	-	-
Total other financing sources (uses)	-	590,052	84,944,452	841,553	134,804,879	854,480	6,223,215	50,135,496	66,429,013	62,515,561
Net change in fund balances	$ (3,976,733)	$ 9,300,302	$ 76,095,641	$ (52,548,319)	$ 78,150,767	$ (63,585,276)	$ (29,142,526)	$ 37,935,855	$ 42,259,092	$ 28,229,853
Debt service as a percentage of noncapital expenditures	19.24%	19.46%	16.14%	14.93%	15.97%	16.42%	16.16%	14.76%	13.48%	15.84%

CABARRUS COUNTY, NORTH CAROLINA **TABLE 5**

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Property	Personal Property	Public Service Companies [2]	Total Assessed Valuation	County Total Direct Tax Rate [3]
2014	$ 15,779,588,588	$ 3,581,199,304	$ 304,841,483	$ 19,665,629,375	$ 0.7000
2015	16,133,208,737	3,251,500,679	311,870,162	19,696,579,578	0.7000
2016	16,451,336,581	3,452,698,898	377,571,137	20,281,606,616	0.7000
2017 [1]	17,490,495,184	3,673,234,986	381,343,745	21,545,073,915	0.7000
2018	18,030,699,506	3,874,032,498	407,469,337	22,312,201,341	0.7000
2019	18,654,406,653	4,031,847,588	420,009,900	23,106,264,141	0.7200
2020	19,335,275,287	4,392,660,440	456,471,377	24,184,407,104	0.7400
2021 [1]	23,576,844,027	4,786,125,942	462,090,236	28,825,060,205	0.7400
2022	24,553,335,415	4,993,040,074	465,531,976	30,011,907,465	0.7400
2023	25,284,715,521	5,471,809,275	507,055,204	31,263,580,000	0.7400

Notes:

[1] Cabarrus County typically reassesses property every four years. Increases or decreases in value are due to revaluation

[2] Public service companies' valuations are provided to the County by the North Carolina Department of Revenue and include both real and personal property

[3] The County total direct tax rate is per $100 of assessed valuation include both real and personal property

CABARRUS COUNTY, NORTH CAROLINA **TABLE 6**

DIRECT AND OVERLAPPING PROPERTY TAX RATES

LAST TEN FISCAL YEARS

	Fiscal Year									
	2014	**2015**	**2016**	**2017 (1)**	**2018**	**2019**	**2020**	**2021 (1)**	**2022**	**2023**
County Total Direct Rate [2]	$ 0.7000	$ 0.7000	$ 0.7000	$ 0.7000	$ 0.7000	$ 0.7200	$ 0.7400	$ 0.7400	$ 0.7400	$ 0.7400
Fire Protection Districts [3]	0.0651	0.0651	0.0722	0.0751	0.0848	0.0947	0.0975	0.0975	0.0988	0.1022
Municipal Rates: [4]										
Concord	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800	0.4800
Kannapolis	0.5600	0.6000	0.6300	0.6300	0.6300	0.6300	0.6300	0.6300	0.6300	0.6300
Harrisburg	0.1585	0.1585	0.1585	0.1585	0.1585	0.3550	0.3550	0.3550	0.3550	0.4350
Mt. Pleasant	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050	0.5050
Midland	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2200	0.2200	0.2200	0.2200
Locust	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600
Huntersville	*	*	*	*	*	*	*	*	0.2400	0.2400

*No rate available

Notes:

[1] Real property was revalued on January 1

[2] All taxable property is subject to the County total direct rate. Cabarrus County has a unified tax rate; it has no components to display

[3] Most property in the unincorporated areas is subject to one of sixteen fire protection district taxes. The fire protection districts direct rate is a combined rate as the impact of each individual fire district is considered insignificant. The average tax rate for the districts is recorded above. The Cabarrus County Board of Commissioners set each fire district rate. This rate, combined with the County rate, is the totally overlapping tax rate

[4] Municipalities set their own direct rate. This rate, combined with the County rate, is the total overlapping tax rate

CABARRUS COUNTY, NORTH CAROLINA **TABLE 7**

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

		Fiscal Year 2023			Fiscal Year 2014		
Taxpayer	**Type of Business**	**Assessed Valuation**	**Rank**	**Percentage of Total Assessed Valuation**	**Assessed Valuation**	**Rank**	**Percentage of Total Assessed Valuation**
Corning Inc	Manufacturing	$ 458,132,154	1	1.64%	$ 399,850,192	1	1.43%
Mall at Concord Mills LP	Retail Center	228,600,161	2	0.82%	251,489,430	4	0.90%
Duke Energy Corp	Public Service - Utilities	202,508,879	3	0.73%	104,945,092	7	0.38%
Charlotte Motor Speedway Inc	Sports - Racing	200,059,981	4	0.72%	283,614,127	3	1.02%
Castle & Cooke NC LLC / David H Murdock	Real Estate - Commercial	181,022,103	5	0.65%	331,093,914	2	1.19%
Celgard LLC	Manufacturing	163,111,602	6	0.58%	222,266,069	5	0.80%
Hendrick Motorsports Inc	Sports - Racing	158,502,661	7	0.57%	110,256,766	6	0.39%
Weinstein Properties	Real Estate - Residential	134,484,530	8	0.48%	-		0.00%
Exeter	Real Estate - Commercial	128,420,770	9	0.46%	-		0.00%
The Silverman Group	Real Estate - Commercial	127,012,070	10	0.45%	-		0.00%
Great Wolf Lodge of the Carolinas	Amusement Water Park	-		-	94,628,528	8	0.34%
Hendrick Automotive	Auto race team	-		-	69,547,332	10	0.25%
Phillip Morris, Incorporated	Cigarette manufacturer	-		-	93,008,387	9	0.33%
Totals		$ 1,981,854,911		7.10%	$ 1,960,699,837		7.02%

Source:
Cabarrus County Tax Administration Department

CABARRUS COUNTY, NORTH CAROLINA **TABLE 8**

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Discoveries	Releases	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Uncollected
					Amount	Percentage of Adjusted Levy		Amount	Percentage of Adjusted Levy	
2014	$ 138,496,852	$ 1,624,863	$ (673,856)	$ 139,447,859	$ 134,327,532	96.33%	$ 5,017,742	$ 139,345,274	99.93%	$ 102,585
2015	137,821,405	1,364,427	(240,129)	138,945,703	135,223,699	97.32%	3,619,437	138,843,136	99.93%	102,567
2016	142,057,414	1,711,206	(261,433)	143,507,187	140,909,405	98.19%	2,505,946	143,415,351	99.94%	91,836
2017	151,766,267	2,984,909	(1,731,216)	153,019,960	151,567,896	99.05%	1,393,560	152,961,456	99.96%	58,504
2018	156,492,609	1,730,690	(720,773)	157,502,526	155,797,502	98.92%	1,192,431	156,989,933	99.67%	512,593
2019	166,041,841	2,611,618	(439,783)	168,213,676	167,031,329	99.30%	1,064,430	168,095,759	99.93%	117,917
2020	178,561,795	2,217,488	(333,442)	180,445,841	178,156,835	98.73%	1,969,763	180,126,598	99.82%	319,243
2021	213,614,252	2,754,382	(869,313)	215,499,321	213,522,265	99.08%	1,751,347	215,273,612	99.90%	225,709
2022	220,834,717	1,860,481	(389,941)	222,305,257	220,927,405	99.38%	1,051,715	221,979,120	99.85%	326,137
2023	230,521,312	1,957,263	(706,193)	231,772,382	230,226,400	99.33%	-	230,226,400	99.33%	1,545,982

Source:
Cabarrus County Finance Department

CABARRUS COUNTY, NORTH CAROLINA **TABLE 9**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds [1]	Percentage of Actual Taxable Value of Property [2]	Per Capita [3]
2014	$ 91,115,506	0.46%	487
2015	82,447,259	0.42%	429
2016	73,900,237	0.36%	376
2017	65,546,821	0.27%	287
2018	57,460,041	0.26%	278
2019	50,318,541	0.22%	238
2020	43,893,541	0.18%	203
2021	36,745,541	0.13%	162
2022	29,479,041	0.10%	127
2023	22,122,541	0.07%	94

Notes:

[1] Details regarding the County's outstanding debt can be found in the notes to the financial statements

[2] See Table 5 for total assessed value of property

[3] See Table 13 for population data

CABARRUS COUNTY, NORTH CAROLINA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

TABLE 10

Fiscal Year	Governmental Activities						Total Primary Government	Per Capita [2]	Percentage of Personal Income [2]
	General Obligation Bonds [1]	Certificates of Participation/ Limited Obligation Bonds	Installment Financing	Notes Payable	Capital Leases	Leases			
2014	$ 91,115,506	$ 245,865,197	$ 2,896,923	$ -	$ 259,514	$ -	$ 340,137,140	$ 1,817	4.66%
2015	82,447,259	238,439,690	2,822,780	457,323	132,994	-	324,300,065	1,688	4.38%
2016	73,900,237	301,695,995	2,745,710	365,858		-	378,707,800	1,925	4.57%
2017	65,546,821	276,304,369	3,166,929	274,393	334,814	-	345,627,326	1,715	3.80%
2018	57,460,041	380,726,387	3,909,320	182,928	334,814	-	442,613,490	2,140	4.63%
2019	50,318,541	347,902,739	3,407,393	91,463	713,127	-	402,433,263	1,904	3.99%
2020	43,132,041	322,857,803	2,900,998	-	442,302	-	369,333,144	1,706	3.28%
2021	36,745,541	341,351,782	2,389,979	-	334,435	-	380,821,737	1,677	3.07%
2022	29,479,041	377,498,997	2,438,718	-	-	4,911,157	414,327,913	1,791	*
2023	22,122,541	399,840,531	2,225,806	-	-	3,757,265	427,946,143	1,815	*

Notes:

[1] Details regarding the County's outstanding debt can be found in the notes to the financial statements

[2] See Table 13 for personal income and population data. These ratios are calculated using data from the prior calendar year

* Calendar year 2023 personal income is not yet available to calculate the percentage of personal income for fiscal year 2023

CABARRUS COUNTY, NORTH CAROLINA **TABLE 11**

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF JUNE 30, 2023

Governmental Unit [1]	Outstanding Debt [2]	Estimated Percentage Applicable [3]	Amount Applicable to Primary Government
City of Concord	$ 20,675,283	44.83%	$ 9,268,541
City of Kannapolis	170,333,436	18.32%	31,204,457
Town of Harrisburg	17,497,747	9.83%	1,720,455
Town of Mt. Pleasant	4,274,267	0.62%	26,639
City of Locust	-	0.29%	-
Town of Midland	474,270	2.14%	10,159
Subtotal, overlapping debt			42,230,252
Cabarrus County direct debt			427,946,143
Total direct and overlapping debt			$ 470,176,395

Notes:

(1) Overlapping governments are those that coincide, at least in part, with geographic boundaries within the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Cabarrus County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(2) Total outstanding Governmental activities debt is provided by each governmental unit.

(3) The percentage of the overlapping debt is calculated by dividing the governmental unit's assessed valuation by the County's assessed valuation (overlapping portion of the government's revenue base / total revenue base of the overlapping government).

CABARRUS COUNTY, NORTH CAROLINA **TABLE 12**

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Assessed Value of Property	$ 19,665,629,375	$ 19,696,579,578	$ 20,281,606,616	$ 21,545,073,915	$ 22,312,201,341	$ 23,108,571,747	$ 24,184,407,104	$ 28,825,060,205	$ 30,011,907,465	$ 31,263,580,000
Debt Limit, 8% of Assessed Value (Statutory Limitation)	1,573,250,350	1,575,726,366	1,622,528,529	1,723,605,913	1,784,976,107	1,848,685,740	1,934,752,568	2,306,004,816	2,400,952,597	2,501,086,400
Debt applicable to debt limitations:										
Total Bonded Debt	80,395,000	82,447,259	73,900,237	65,546,821	57,460,041	50,318,541	43,132,041	36,745,541	29,479,041	22,122,541
Total Installment Payment Revenue Bonds	-	-	-	-	-	-				-
Total Notes Payable	-	457,323	365,858	274,393	182,928	91,463	-	-	-	-
Total Capital Leases	259,514	133,013	-	334,814	334,814	713,127	442,302	334,435	-	-
Total Leases	-	-	-	-	-	-	-	-	4,911,157	4,574,892
Total Installment Financing	2,896,923	2,822,780	2,745,710	3,166,929	3,909,320	3,407,393	2,900,998	2,389,979	2,438,718	2,225,806
Total Certificates of Participation/ Limited Obligation Bonds	237,035,000	238,439,690	301,695,995	276,304,369	380,726,387	347,902,739	322,857,803	341,351,782	377,498,997	399,840,531
Total debt applicable to limitations	320,586,437	324,300,065	378,707,800	345,627,326	442,613,490	402,433,263	369,333,144	380,821,737	414,327,913	428,763,770
Legal debt limit	$ 1,252,663,913	$ 1,251,426,301	$ 1,243,820,729	$ 1,377,978,587	$ 1,342,362,617	$ 1,446,252,477	$ 1,565,419,424	$ 1,925,183,079	$ 1,986,624,684	$ 2,072,322,630
Total net debt applicable to the limit as a percentage of debt limit	$ 1,252,663,913 20.38%	$ 1,251,426,301 20.58%	$ 1,243,820,729 23.34%	$ 1,377,978,587 20.05%	$ 1,342,362,617 24.80%	$ 1,446,252,477 21.77%	$ 1,565,419,424 19.09%	$ 1,925,183,079 16.51%	$ 1,986,624,684 17.26%	$ 2,072,322,630 17.14%

Note:

NC Statute GS159-55 limits the County's outstanding debt to 8% of the appraised value of property subject to taxation. The following deductions are made from gross debt to arrive at net debt applicable to the limit: money held for payment of principal; debt incurred for water, sewer, gas, or electric power purposes; uncollected special assessments, funding and refunding bonds not yet issued; and revenue bonds. The legal debt margin is the difference between the debt limit and the county's net debt outstanding applicable to the limit, and represents the county's legal borrowing authority

CABARRUS COUNTY, NORTH CAROLINA **TABLE 13**

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	Population[1]	Personal Income[2] (Dollars in Thousands)	Per Capita Personal Income[2]	Public School Enrollment[3]	Unemployment Rate[4]	Number of Building Inspections Performed[5]
2014	187,226	$ 7,301,723	$ 39,000	34,763	6.1%	42,541
2015	192,103	7,399,908	38,521	34,609	5.5%	46,267
2016	196,762	8,286,025	41,103	35,376	4.8%	55,741
2017	201,590	9,085,784	43,920	36,669	4.1%	57,485
2018	206,872	9,556,853	45,220	33,877	3.9%	61,400
2019	211,342	10,089,975	46,415	32,955	3.8%	64,131
2020	216,453	11,260,526	49,592	33,579	7.6%	71,036
2021	227,065	12,407,280	53,647	32,555	4.4%	72,520
2022	231,726	*	*	33,565	3.4%	65,142
2023	235,797	*	*	34,674	3.3%	64,470

* Information not yet available. Information for calendar year 2022 will be available November 16, 2023.

Notes:

[1] United States Census Bureau

[2] Bureau of Economic Analysis, U.S. Department of Commerce. Figures are for the prior calendar year

[3] Public Schools of North Carolina/State Board of Education reported the County Official Statements

[4] N.C. Department of Commerce Labor & Economic Analysis as of June 30th

[5] Total number of inspections performed by Cabarrus County Inspections Department. Does not include inspections by municipalities.

CABARRUS COUNTY, NORTH CAROLINA **TABLE 14**

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

	2023			2014		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Atrium Health (formerly Carolinas HealthCare)	5,140	1	4.43%	4,500	1	4.86%
Cabarrus County Schools	4,410	2	3.80%	3,800	2	4.11%
Cabarrus County Government	1,345	3	1.16%	950	4	1.03%
Wal-Mart	1,225	4	1.06%	-		-
Amazon	1,175	5	1.01%	-		-
City of Concord	1,123	6	0.97%	901	5	0.97%
FedEx Ground and FedEx Smartpost	1,050	7	0.90%	-		
Corning	956	8	0.82%	-		-
Shoe Show	811	9	0.70%	800	7	0.86%
Kannapolis City Schools	745	10	0.64%	750	9	0.81%
North Carolina Research Campus	-	-	-	1,000	3	1.08%
State of North Carolina	-	-	-	770	8	0.83%
S&D Coffee and Tea	-	-	-	625	106	0.68%
Connextions	-	-	-	900	5	0.97%
Total	17,980		15.49%	14,996		16.20%

Source:

NC Employment Security Commission, Cabarrus County Economic Development Corporation and FY 2014 CAFR

CABARRUS COUNTY, NORTH CAROLINA **TABLE 15**

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government	161	168	171	176	180	190	192	205	220	237
Cultural and Recreation	62	68	69	71	74	76	78	81	82	86
Public Safety	445	453	472	496	505	514	524	582	597	609
Economic and Physical Development	16	15	18	19	19	19	19	19	20	21
Human Services	299	302	308	317	330	340	347	356	372	392
Environmental Protection	5	7	7	7	8	9	9	9	9	10
Total	988	1,013	1,045	1,086	1,116	1,148	1,169	1,252	1,300	1,355

Note:
Vacant positions are included in the above numbers. Full-time personnel work 2,080 hours per year (less vacation and sick leave)

Source:
Cabarrus County Finance Department

CABARRUS COUNTY, NORTH CAROLINA **TABLE 16**

OPERATING INDICATORS BY FUNCTIONAL AREA

LAST TEN FISCAL YEARS

Functional Area	Fiscal Year 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Tax Collection Rate	96.33%	97.32%	98.19%	99.05%	98.92%	99.30%	98.73%	99.08%	99.38%	99.33%
Land Records Recorded [1]	28,397	32,188	33,207 *	35,324 *	32,719 *	32,668 *	44,916 *	55,845 *	40,375 *	27,600
Culture & Recreation										
Circulation of Library Materials-All Branches	699,884	668,249	675,234	771,850	812,539	848,068	758,135	716,997	800,130	958,987
Acres of Park Land-Developed/Undeveloped [4]	381/310	381/310	356/257	356/257	356/27	356/270	553/100	553/715	507/668	507/668
Public Safety										
Sheriff Average Response Time (includes Fire and EMS)	7:35	6:41	6:48	6:52	7:28	7:34	6:01	7:13	7:40	7:13
Detention Center Average Daily Population	369	326	285	336	347	351	303	202	276	321.31
Animals Picked Up (Animal Shelter)	2,817	2,865	2,955	2,596	2,685	3,414	2,815	2,585	2,698	3,274
Building Inspections Completed	42,541	46,267	55,966	57,167	62,516	64,129	71,036	72,520	65,142	64470
EMS Average Response Time Countywide	7	7	7	7.2	7.5	7.4	7.42	8.2	8.0	8.12
Economic & Physical Development										
Construction Permits Issued	13,695	15,217	16,971	16,183	18,152	18,762	20,807	20,078	18,490	18,734
Zoning Permits Issued	367	450	444	536	538	406	544	652	599	553
Human Services										
Veteran /Dependent Contacts	9,312	9,477	9,610	9,852	10,241	9,142	8,506	9,807	9,506	10,291
Human Service Transportation Trips [2]	82,123	87,544	92,402	81,353	74,158	75,501	65,309	52,682	54,588	58,430
Family Medicaid Cases	17,553	9,805	18,662	17,197	17,197	19,050	22,401	22,276	25,480	30,122
Adult Medicaid Cases [3]	6,483	7,090	10,817	8,326	7,234	9,525	9,804	9,915	9,998	8,096
WFFA (formerly AFDC)	304	193	273	235	203	209	301	163	136	115
Child Protective Service Reports Investigated	1,224	1,217	1,748	1,185	1,953	2,066	2,043	1,380	1,678	1,802
Adoptions Completed	3	12	16	10	7	13	13	15	30	25
Food Stamp Cases	11,900	11,288	11,450	12,150	9,564	8,573	9,153	11,494	12,592	12,086
Adult Protective Services Reports	181	388	380	388	411	381	422	394	421	450
Environmental Protection										
Tons of MSW and C&D Waste Managed	17,756	16,511	16,126	15,327	16,845	19,097	21,089	19,952	17,347	18,404
Tons of Recyclable Materials Collected	3,507	3,114	3,461	3,774	3,700	3,200	4,787	4,659	4,268	4,827
Education										
Per Pupil Current Expense Funding	$ 1,528.00	$ 1,608.00	$ 1,699.00	$ 1,866.59	$ 1,850.22	$ 1,887.69	$ 1,878.48	$ 2,040.84	$ 2,068.13	$ 2,123.00
Per Pupil Capital Outlay Funding	$ 90.93	$ 58.27	$ 137.18	$ 182.14	$ 129.36	$ 29.73	$ 26.71	$ 27.21	$ 27.22	$ 26.80
Per Pupil Debt Service Funding	$ 878.93	$ 857.03	$ 848.80	$ 1,010.11	$ 1,067.35	$ 1,085.19	$ 697.43	$ 968.53	$ 883.64	$ 927.90
Per Pupil - Server Space	$ 2.78	$ 2.30	$ 2.28	$ 2.28	$ 1.18	$ 1.09	$ 1.08	$ 1.10	$ 1.10	$ 1.08
Per Pupil - Fines & Forfeitures	$ 41.13	$ 41.07	$ 41.35	$ 40.75	$ 39.17	$ 37.40	$ 34.99	$ 28.60	$ 39.51	$ 39.69
Per Pupil - School Nurses	$ 48.66	$ 55.33	$ 64.59	$ 68.87	$ 71.93	$ 69.38	$ 72.81	$ 86.48	$ 98.20	$ 108.21

Source: **County Departments**

Notes:
[1] Data is Calendar Year from Register of Deeds Department
[2] County Department Starting in 2004, previously under DSS and private contractor
[3] Social Security began managing SSI Medicaid cases in 1998; Medicaid income limits
[4] Acreage reflects WW Flowe deeded to Concord, 13 additional acres at Wallace Park
- Data Not Available, * Estimate

CABARRUS COUNTY, NORTH CAROLINA **TABLE 17**

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Parks [1]										
Park facility [4]	5	5	5	6	6	6	6	7	6	6
Tennis courts	6	6	6	6	6	6	6	6	6	2
Picnic shelters [3]	24	28	28	29	29	29	25	25	25	12
Softball fields	8	8	8	8	8	4	4	4	4	25
Playgrounds	10	10	10	11	11	13	13	13	13	4
Soccer Fields	11	11	11	11	11	11	11	11	11	13
Camping cabins	6	6	6	6	6	6	6	6	6	11
Tent sites	7	7	7	7	7	7	7	7	7	6
Bathhouse for campgrounds	1	1	1	1	1	1	1	1	1	7
Swimming Pool	1	1	1	1	1	1	1	1	1	1
Pool Bathhouse	1	1	1	1	1	1	1	1	1	1
Fire protection [1]										
Fire Departments [2]	11	11	11	11	11	11	11	11	11	12
Sheriff [1]										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	5	5	5	5	5	5	5	5	5	5
Patrol units	145	181	170	173	202	214	192	213	242	243

Notes:
[1] Data obtained from the County Departments of Parks, Emergency Management, and Sheriff
[2] Three stations (Concord, Kannapolis, Harrisburg) have become municipal departments and are not under the control of the County
(3) 25 shelters reflects a decrease of 4 due to the Barn at FLP being burned down
(4) 6 Park facilities reflects WW Flowe has been deeded to City of Concord, St Stephens Property has been added to the inventory, Pharr Mill Road Park which is operated by Town of Harrisburg

COMPLIANCE SECTION


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

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 Commissioners
Cabarrus County
Concord, 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 (*Government Auditing Standards*), 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 Cabarrus County, North Carolina, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 30, 2023. Our report includes a reference to other auditors who audited the financial statements of the Public Health Authority of Cabarrus County (Cabarrus Health Alliance), as described in our report on Cabarrus County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cabarrus 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 Cabarrus County's internal control. Accordingly, we do not express an opinion on the effectiveness of Cabarrus 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of 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 or significant deficiencies that may exist were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cabarrus 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 results of that testing, and not to provide an opinion on the effectiveness of the County'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 County'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
November 30, 2023

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

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

Independent Auditor's Report

To the Board of Commissioners
Cabarrus County
Concord, North Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cabarrus County, North Carolina's, compliance with the types of compliance requirements identified as subject to audit 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 Cabarrus County's major federal programs for the year ended June 30, 2023. Cabarrus 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.

In our opinion, Cabarrus County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cabarrus County and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Cabarrus County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act we:

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

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

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
November 30, 2023


CABARRUS COUNTY SEAL
1792
NORTH CAROLINA

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Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and the State Single Audit Implementation Act

Independent Auditor's Report

To the Board of Commissioners
Cabarrus County
Concord, North Carolina

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Cabarrus County, North Carolina's, compliance with the types of compliance requirements identified as subject to audit 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 Cabarrus County's major state programs for the year ended June 30, 2023. Cabarrus 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.

In our opinion, Cabarrus County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2023.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cabarrus County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Cabarrus County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act, we:

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

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, 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 a 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 combination of deficiencies, in internal over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
November 30, 2023

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

1. 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 identified?	No
• Significant deficiency identified?	None reported
Non-compliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
• Material weakness identified?	No
• Significant deficiency 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

1. Summary of Auditor's Results (continued)

Identification of major federal programs:

Program Name	AL#
COVID-19 -Coronavirus State and Local Fiscal Recovery Funds	21.027
COVID-19-Emergency Rental Assistance Program	21.023
Medicaid Cluster	93.778
Aging Cluster	93.045, 93.044, 93.053
Child Care Development Fund Cluster	93.596

Dollar threshold used to distinguish between Type A and Type B programs	$903,549
Auditee qualified as low-risk auditee?	Yes

State Awards

Internal control over major state programs:

• Material weakness identified?	No
• Significant deficiency 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

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

1. Summary of Auditor's Results (continued)

Identification of major state programs:

Program Name
Medicaid Cluster
State Capital Infrastructure Fund (SCIF)
Aging Cluster
State Foster Home/State Foster Home Maximization
Public School Building Capital Fund

Auditee qualified as low-risk auditee? Yes

2. Findings Related to the Audit of the Basic Financial Statements

None reported.

3. Findings and Questioned Costs Related to the Audit of Federal Awards

None reported.

4. Findings and Questioned Costs Related to the Audit of State Awards

None reported.

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

None

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2023

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
FEDERAL AWARDS						
U.S. DEPARTMENT OF AGRICULTURE						
Passed Through N.C. Department of Health and Human Services:						
Division of Social Services:						
Administration:						
Supplemental Nutrition Assistance Program (SNAP) Cluster:						
State Administrative Matching Grants						
for the Supplemental Nutrition Assistance Program	10.561	WC302	$ 1,904,446	$ -	$ -	$ 1,904,446
COVID-19 -State Administrative Non-Matching Grants						
for the Supplemental Nutrition Assistance Program (ARP & CAA)	10.561	WC302	246,230	-	-	-
Total Supplemental Nutrition Assistance Program (SNAP) Cluster			2,150,676	-	-	1,904,446
Total U.S. Department of Agriculture			2,150,676	-	-	1,904,446
U.S. DEPARTMENT OF JUSTICE						
Passed-through the City of Concord						
Edward Byrne Memorial Justice Assistance Grant Program	16.738	FY 2023	4,685	-	-	-
Total U.S. Dept. of Justice			4,685	-	-	-
U.S. DEPARTMENT OF TRANSPORTATION						
Passed-through the N.C. Department of Transportation:						
Formula Grants for Rural Areas and Tribal Transit Program - Administrative	20.509	23-CT-042	346,140	43,267	-	97,352
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	23-CT-042	129,850	8,115	-	24,360
Federal Transit Cluster						
COVID-19 - Federal Transit Formula Grants -Transportation 5307	20.507	22-LU-042	32,759	-	-	8,190
Total Federal Transit Cluster			32,759	-	-	-
Highway Safety Cluster						
State and Community Highway Safety Program - TRAFU	20.600	PT-20-06.28	130,247	-	-	42,347
National Priority Safety Programs - GHSP	20.616	M9MT-2021-16-03	5,001	-	-	-
Total Highway Safety Cluster			135,248	-	-	42,347
Passed-through Toxcel LLC						
National Highway Traffic Safety Administration Grant (NHTSA)						
Discretionary Safety Grants and Cooperative Agreements	20.614	DTNH2217000040/693JJ921F000183	10,865	-	-	-
Total Passed-through Toxcel LLC			10,865	-	-	-
Passed-through the City of Concord						
Enhanced Mobility of Seniors and Individuals with Disabilities (Elderly & Handicapped Transportation)	20.513	NC 2022-044-01	202,039	-	-	202,039
Enhanced Mobility of Seniors and Individuals with Disabilities -5310 CRRSAA	20.513	NC-2022-041-00	35,018	-	-	-
Total U.S. Department of Transportation			891,919	51,382	-	374,288

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2023

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
U.S. DEPARTMENT OF TREASURY						
Direct Program:						
COVID- 19-Emergency Rental Assistance Program	21.023		3,065,868	-	500,000	-
COVID 19- Coronavirus State & Local Fiscal Recovery Funds (ARP)	21.027		8,569,453	-	8,480,950	-
Passed-through the NC Office of State Budget and Management:						
COVID-19- Emergency Rental Assistance Program	21.023	ERA-1-2021-0001	1,337,483	-	-	-
Passed-through the NC Department of Natural and Cultural Resources						
COVID 19- Coronavirus State & Local Fiscal Recovery Funds (ARP) - State Aid to Library Grant (SFRF)	21.027		126,545	-	-	-
Total U.S. Department of Treasury			13,099,349	-	8,980,950	-
U.S. DEPARTMENT OF HOMELAND SECURITY						
Passed-through N.C. Department of Public Safety:						
Division of Emergency Management						
Emergency Management Performance Grants	97.042	EMA-2020-EP-00009	80,907	-	-	-
Total U.S. Department of Homeland Security			80,907	-	-	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Division of Aging and Adult Services						
Passed-through Centralina Council of Governments:						
National Family Caregiver Support, Title III, Part E	93.052	FY23 Region F County 013	55,257	3,684	-	6,549
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	FY23 Region F County 013	8,500	500	-	1,000
Aging Cluster:						
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	FY23 Region F County 013	143,765	48,055	-	21,313
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	FY23 Region F County 013	85,208	15,037	-	11,138
Special Programs for the Aging - Title III, Part B						
Grants for Supportive Services and Senior Centers:						
Transportation Grant	93.044	FY23 Region F County 013	100,453	78,987	-	19,938
Adult Day Services	93.044	FY23 Region F County 013	20,317	160,632	-	20,105
In-Home Aide I&II	93.044	FY23 Region F County 013	20,741	163,982	-	20,525
Housing | Housing Improvement	93.044	FY23 Region F County 013	5,706	45,117	-	5,647
Senior Center Operations Grant	93.044	FY23 Region F County 013	11,333	89,604	-	11,215
Nutrition Services Incentive Program	93.053	FY23 Region F County 013	39,073	-	-	-
Total Aging Cluster			426,596	601,414	-	109,881
Total Division of Aging and Adult Services			490,353	605,598	-	117,430
Passed Through N.C. Department of Health and Human Services:						
Division of Social Services:						
Temporary Assistance for Needy Families (TANF)						
Temporary Assistance for Needy Families (TANF) State Programs						
Administration:						
Temporary Assistance Needy Families (TANF)	93.558	G2001NCTANF + G2101NCTANF	217,386	-	-	432,312
Services:						
Temporary Assistance Needy Families (TANF)	93.558	G2001NCTANF + G2101NCTANF	1,199,146	-	-	1,580,704
Total TANF			1,416,532	-	-	2,013,016
Child Support Services	93.563	WC302	1,738,344	-	-	896,319

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2023

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)						
Low-Income Home Energy Assistance:						
Administration	93.568	G20B1NCLIEA & G21B1NCLIEA	90,562	-	-	-
Energy Assistance	93.568	G20B1NCLIEA & G21B1NCLIEA	39,590	-	-	-
Crisis Intervention Program	93.568	G20B1NCLIEA & G21B1NCLIEA	392,314	-	-	-
Low-Income Home Energy Assistance LIHWAP Admin	93.568	2101NCLWC5	5,812	-	-	-
Low-Income Home Energy Assistance CAA (LIHWAP)	93.568	2101NCLWC5	151,639	-	-	-
COVID-19 - Cares Act Funding - LIEAP ARPA Admin	93.568	2101NCE5C6	37,980	-	-	-
COVID-19 - Cares Act Funding - LIEAP ARPA	93.568	2001NCE5C3	66,289	-	-	-
COVID-19 - Cares Act Funding - LIHWAP ARPA	93.568	2001NCE5C3	111,688	-	-	-
Total Low-Income Energy Assistance			895,874	-	-	-
Passed through NCDHHS/ NC Department of Environmental Quality						
Low-Income Home Energy Assistance:						
Weatherization Assistance for Low Income Persons	93.568	21B1NCLIEA	184,809	-	-	-
Heating Air Repair Replacement Program-ARP	93.568	2101NCLWC6	47,957	-	-	-
Heating and Air Repair and Replacement Program	93.568	21B1NCLIEA	152,602	-	-	-
Total Dept of Environmental Quality			385,368	-	-	-
Total Low-Income Energy Assistance			1,281,242	-	-	-
Special Children Adoption Fund Cluster (note 4)						
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G1901NCCWSS & G2001NCCWSS	37,095	-	-	11,237
Mary Lee Allen Promoting Safe and Stable Families Program	93.556	G2001NCFPSS	27,522	-	-	-
Total Special Children Adoption Fund Cluster (note 4)			64,617	-	-	11,237
John H. Chafee Foster Care Program for Successful Transition to Adulthood						
Administration	93.674	G1901NC1420 & G2001NC1420	17,124	4,281	-	-
Direct Benefit Payment	93.674	G1901NC1420 & G2001NC1420	13,106	-	-	-
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood Program			30,230	4,281	-	-
Social Service Block Grant (SSGB) - In Home Services						
Adult Day Care (Division of Adult and Aging Services)	93.667	G2001NCSOSR	25,994	24,301	-	7,185
In-Home Services	93.667	G2001NCSOSR	59,605	-	-	8,515
Adult Protective Services	93.667	G2001NCSOSR	24,863	-	-	5,686
Child Protective Services - TANF to SSBG	93.667	G2001NCSOSR	342,658	-	-	-
Adult Protective Services Essential Services ARPA Fund	93.667	G2001NCSOSR	17,589	-	-	-
Social Services Block Grant Administration	93.667	G2001NCSOSR	428,413	-	-	142,804
Total Social Services Block Grant (SSBG) In Home Services			899,122	24,301	-	164,190
Total Division of Social Services - Other Programs			5,430,087	28,582	-	3,084,762

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2023

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
Passed Through N.C. Department of Health and Human Services:						
Division of Social Services:						
Foster Care, Adoption, and Guardianship Assistance Program Cluster (Note 4):						
Admin:						
Foster Care Title IV - E Administration	93.658	2001NCFOST	25,092	-	-	25,092
Foster Care Title IV - E Child Protective Services	93.658	2001NCFOST	229,296	72,579	-	156,717
Foster Care Title IV - E Foster Care and Training	93.658	2001NCFOST	7,106	-	-	2,369
Foster Care Title IV - E Foster Care and Off Training	93.658	2001NCFOST	573,684	-	-	573,684
Adoption Assistance- Training	93.659	WC302	12,690	-	-	12,690
Adoption Assistance- Optional Training	93.659	WC302	910	-	-	910
Adoption Assistance	93.659	WC302	142,795	-	-	348,444
Direct Benefits:						
Foster Care - Title IV-E	93.658	2001NCFOST	600,257	167,121	-	161,269
Total Foster Care, Adoption and Guardianship Assistance Program Cluster (Note 4)			1,591,830	239,700	-	1,281,175
Passed Through N.C. Department of Health and Human Services:						
Subsidized Child Care Cluster:						
Child Care Development Fund Cluster(Note 4):						
Division of Social Services:						
Child Care Development Mandatory and Matching Funds of the Childcare Development Fund - Administration [4]	93.596	WC302	324,923	-	-	-
Total Subsidized Child Care Cluster /Child Care Development Fund Cluster (Note 4)			324,923	-	-	-
Division of Social Services:						
Medicaid Cluster:						
Medical Assistance Program	93.778	WC302	5,665,257	982,904	-	1,727,330
Medical Assistance Program	93.778	WC302	70,687	19,461	-	51,225
Total Medicaid Cluster			5,735,944	1,002,365	-	1,778,555
Division of Social Services:						
Administration						
Children's Health Insurance Program - N.C. Health Choice	93.767	CHIP	211,048	11,246	-	37,580
Total Children's Insurance Program - N.C. Health Choice			211,048	11,246	-	37,580
National Institutes of Health						
National Heart, Lung, & Blood Institute						
Passed-through Duke University (RACE CARS)						
Cardiovascular Diseases Research	93.837	1UG3HL146935-01A1	29,775	-	-	-
Total U.S. Department of Health and Human Services			13,813,960	1,887,491	-	6,299,502
U.S. DEPARTMENT OF ENERGY						
Passed Through N.C. Department of Environmental Quality						
Weatherization Assistance for Low-Income Persons	81.042	DEEE0007939	75,756	-	-	-
Total U.S. Department of Energy			75,756	-	-	-

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2023

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
U.S. Department of Housing and Urban Development						
Passed through N.C. Department of Commerce						
Division of Community Planning and Development						
HOME Investment Partnership Program	14.239	M-20-DC-37-0209	1,054	-	-	-
Total Housing and Urban Development			1,054	-	-	-
TOTAL FEDERAL AWARDS			30,118,306	1,938,873	8,980,950	8,578,236
STATE AWARDS						
N.C. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Division of Social Services:						
Foster Care At-Risk Maximization		XXXX	-	4,168	-	-
State Foster Home		XXXX	-	177,215	-	-
SFHF Maximization		XXXX	-	495,988	-	-
AFDC Incentives		XXXX	-	15	-	-
Child Welfare/CPS/CS		XXXX	-	91,411	-	-
County Funded Programs		XXXX	-	-	-	5,577,825
Non-Allocating County Cost		XXXX	-	-	-	729,210
DCD Smart Start		XXXX	-	1,118	-	-
Work First Non Reimbursement		XXXX	-	-	-	1,347,059
Total Division of Social Services			-	769,915	-	7,654,094
Division of Aging and Adult Services						
Passed through Centralina Council of Governments						
Fan /Heat Program			-	1,063	-	-
Senior Center Operations Grant | General Purpose			-	7,351	-	-
State Directed Grant - Substance Use Network		Fund Code 1110	-	368,455	-	-
Total N. C. Department of Health and Human Services			-	1,146,784	-	7,654,094
Division of Waste Management:						
Electronics Recycling Management Funds		XXXX	-	4,684	-	-
Total Division of Waste Management			-	4,684	-	-
Division of Environmental Assistance and Customer Service						
Soil and Water Conservation		XXXX	-	3,600	-	-
Soil and Water Conservation - Water Quality Cost Share Grant		XXXX	-	23,185	-	-
Total NC Department of Environmental Quality and Natural Resources			-	26,785	-	-

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2023

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
N.C. DEPARTMENT OF PUBLIC SAFETY						
Division of Juvenile Justice and Delinquency Prevention:						
Juvenile Crime Prevention Programs:						
Shift Mentoring		XXXX	-	57,700	57,700	-
JCPC Admin		XXXX	-	15,058	15,058	-
Fostering Solutions		XXXX	-	8,220	8,220	-
Get Hired-Youth Employability		XXXX	-	48,315	48,315	-
Kids at Work		XXXX	-	62,367	62,367	-
Sex Offender		XXXX	-	7,525	7,525	-
Teen Court		XXXX	-	63,000	63,000	-
Teen Court Resolve Program		XXXX	-	68,490	68,490	-
YDI Afterschool Academy		XXXX	-	57,750	57,750	-
YDI Family Life Skills Academy		XXXX	-	52,693	52,693	-
State Directed Grant (Human Trafficking)		NC APPROPRIATIONS ACT OF 2022, HOUSE Bill 103, SECTION 5.3(a)-(c) & SECTION 5.4.(a)-(b))	-	159,442	-	-
Total N.C. Department of Public Safety			-	600,560	441,118	-
N.C. DEPARTMENT OF INSURANCE						
Division of Seniors Health Insurance Information Program						
SHIIP Grant		XXXX	-	18,090	-	-
Total N.C. Department of Insurance			-	18,090	-	-
N.C. OFFICE OF STATE BUDGET AND MANAGEMENT (OSBM)						
State Capital Infrastructure Fund (SCIF)						
SCIF - BARN		20091	-	700,000	-	-
Total N.C. Office of State Budget and Management (OSBM)			-	700,000	-	-
N.C. PARKS AND RECREATION						
N.C. Parks and Recreation Trust Fund (PARTF)- Rob Wallace			-	100,000	-	-
Total N.C. Parks & Recreation			-	100,000	-	-
N.C. DEPARTMENT OF CULTURAL AND NATURAL RESOURCES						
Division of State Library						
State Aid to Libraries		DCR-4	-	221,239	-	4,137,965
Total N.C. Department of Cultural and Natural Resources			-	221,239	-	4,137,965
N.C. DEPARTMENT OF ADMINISTRATION						
Veterans Service Grant			-	2,083	-	-
Total N.C. Department of Administration			-	2,083	-	-
N.C. DEPARTMENT OF TRANSPORTATION						
Rural Operating Assistance Program (ROAP) Cluster:						
ROAP Elderly and Disabled Transportation Assistance Program (E&DTAP)		DOT-16CL	-	65,518	-	-
ROAP Rural General Public Program (RGP)		DOT-16CL	-	7,897	-	-
Total ROAP Cluster			-	73,415	-	-
Total N.C. Department of Transportation			-	73,415	-	-

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2023

Grantor/Pass Through Grantor/Program Title	Federal AL Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Passed-through to Sub recipients	Local Expenditures
N.C. DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES						
DSWC District Matching & Technical Assistance Agreement						
Streamflow Rehabilitation Assistance Program		22-080-4056	-	62,530	-	-
Total N.C. Department of Agriculture and Consumer Services			-	62,530	-	-
N.C. DEPARTMENT OF PUBLIC INSTRUCTION						
Public School Building Capital Fund						
Lottery proceeds			-	2,895,148	-	-
Total N.C. Department of Public Instruction			-	2,895,148	-	-
Other Financial Assistance:						
N.C. DEPARTMENT OF JUSTICE						
Opioid Settlement Fund (Note 5)			-	70,000	-	-
TOTAL STATE AWARDS			-	5,921,318	441,118	11,792,059
TOTAL FEDERAL AND STATE AWARDS			$ 30,118,306	$ 7,860,191	$ 9,422,068	$ 20,370,295

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS:

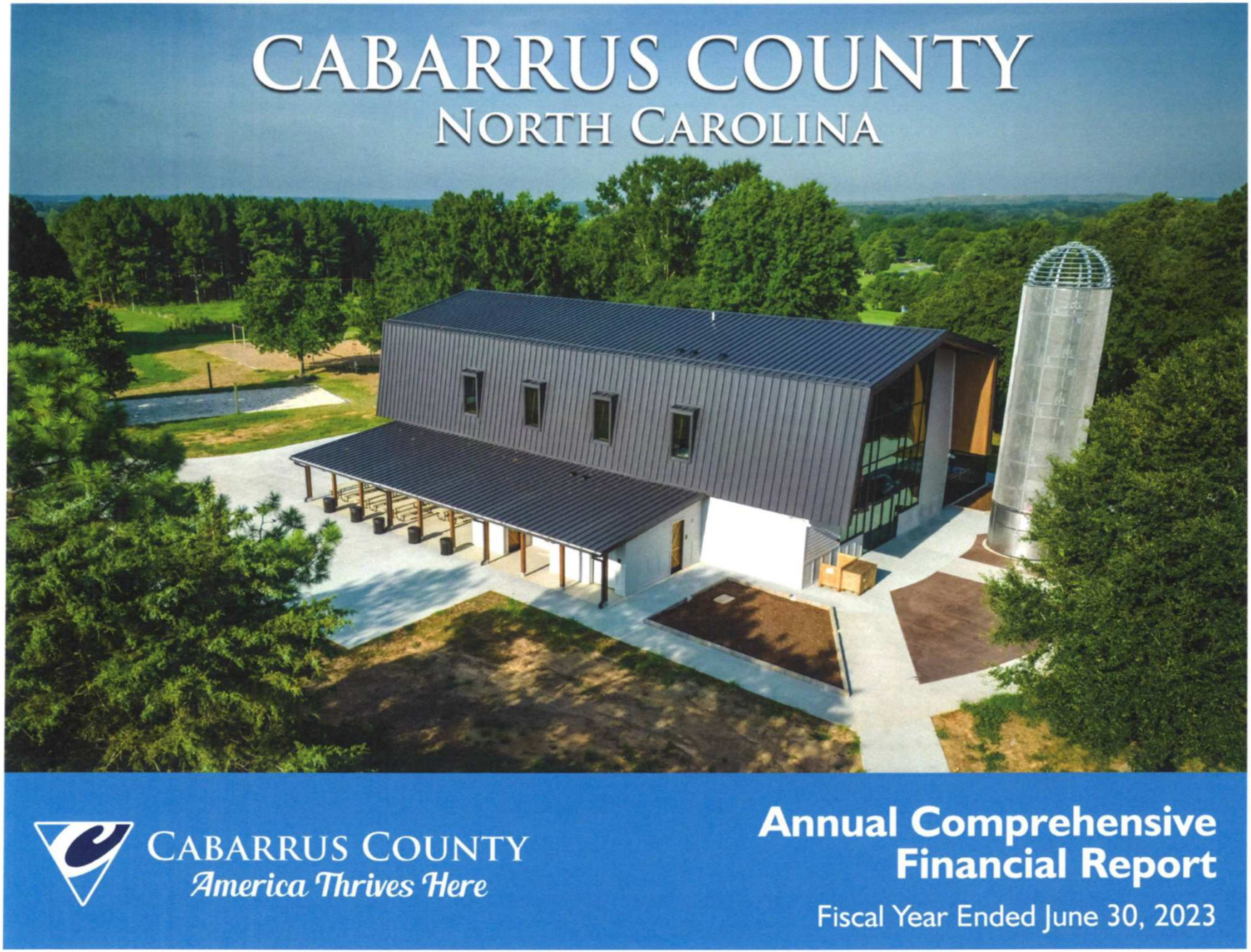
1. Basis of Presentation
The accompanying Schedule of Expenditures of Federal and State Awards (SEFSA) includes the federal and state grant activity of Cabarrus County under the programs of the federal government and the state of North Carolina for the year ended June 30, 2023. The information in this SEFSA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act. Because the schedule presents only a selected portion of the operations of Cabarrus County, it is not intended to and does not present the financial position, changes in net position or cash flows of Cabarrus 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.

3. Indirect Cost Rate
Cabarrus County has elected not to use the 10-percent de Minimis indirect cost rate as allowed under the Uniform Guidance.

4. Cluster of Programs
The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Foster Care and Adoption and Guardianship Assistance, Special Children Adoption Fund, and Subsidized Child Care Program.

5. Opioid Settlement Fund
The NC Department of Justice does not consider Opioid Settlement Funds either Federal or State Financial assistance since they are from a settlement with private major drug companies. Since these funds are subject to the State Single Audit Implementation Act, they are reported as "Other Financial Assistance" on the SEFSA, and considered State Awards for State single audit requirements.


CABARRUS COUNTY
NORTH CAROLINA
CABARRUS COUNTY
America Thrives Here
Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2023

Audit Highlights

- Unmodified Opinion on the Financial Statements
- No Financial Statement Findings
- No Single Audit Findings
- Unmodified Opinion on Federal and State Awards

MARTIN·STARNES
& ASSOCIATES, CPAs, P.A.

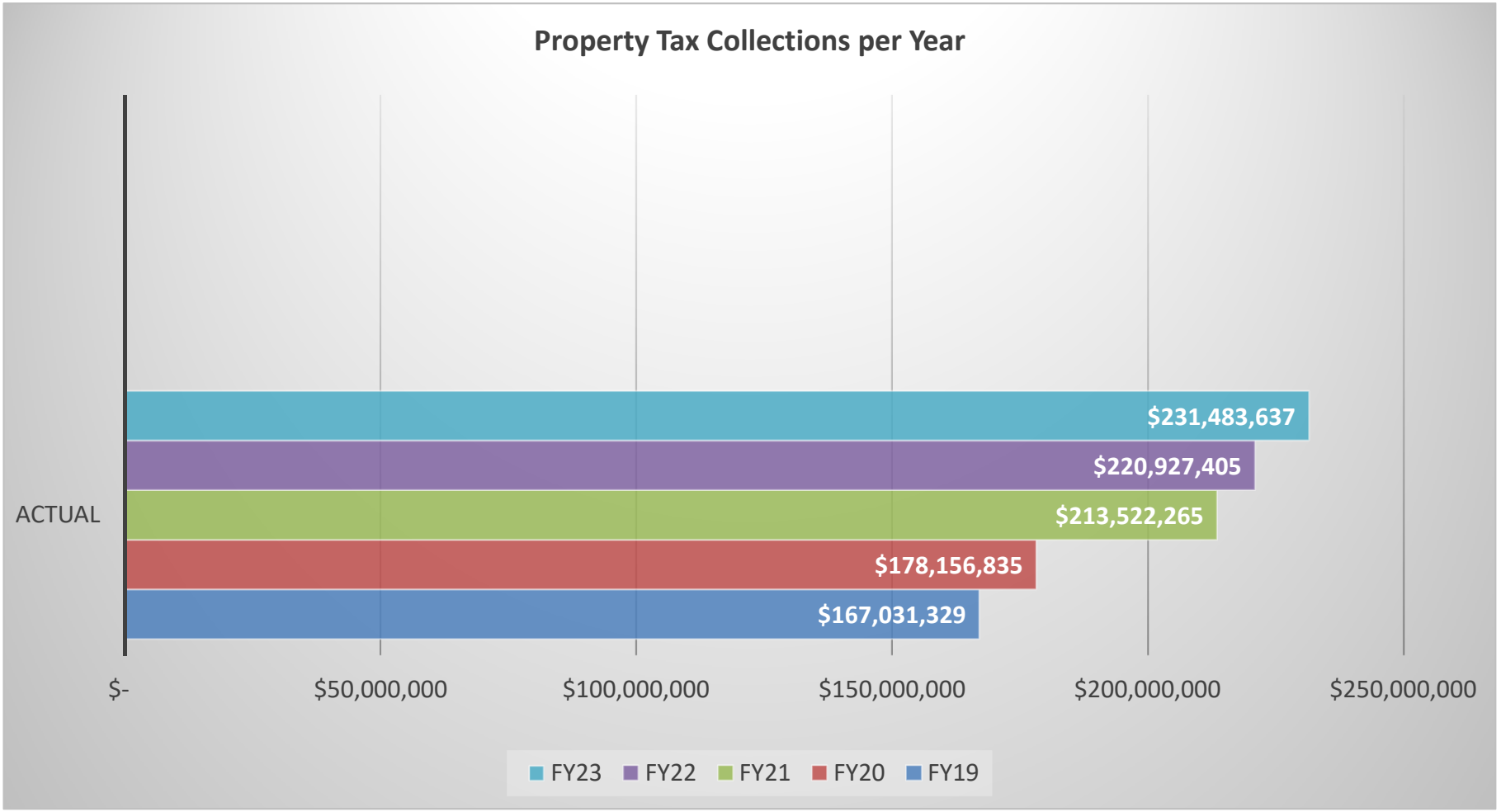
General Fund

- Budget for FY 2023: $359 million
- Revenues $347.4 million
- Expenditures $326.4 million
- $21.0 million increase in General Fund - Fund Balance

Property Taxes

- Budget for FY 2023: $226.6 million
- Actual $231.5 million
- $4.9 million over budget
- Consistent collection percentage 99.3%
- Increase in AD Valorem values of $1.251 billion

Property Taxes

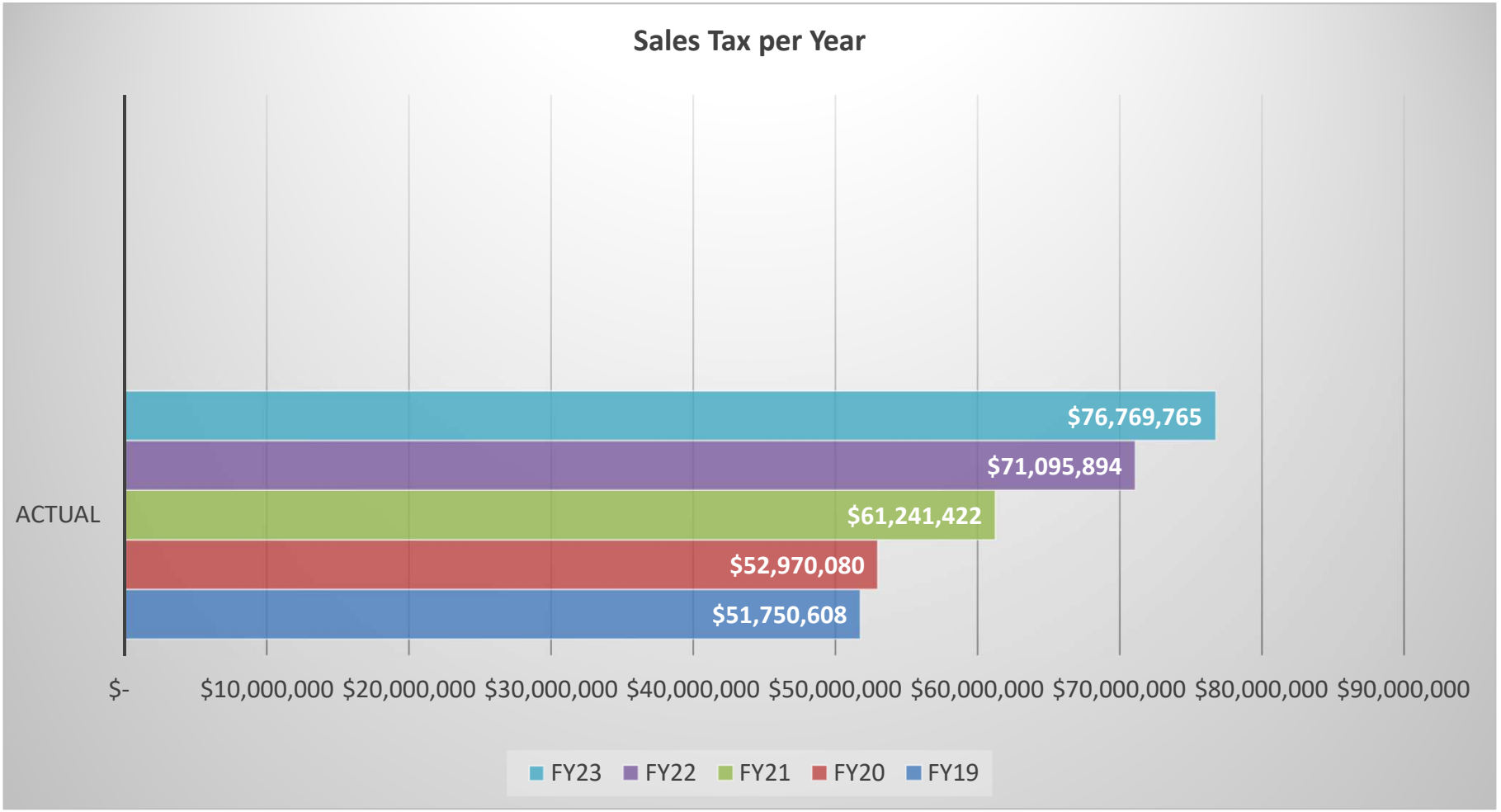


Sales Taxes

- Budget for FY23 $64.9 million
  Includes General Fund and Community Investment Fund
- Total collections for FY23 $76.8 million
- $11.9 million over budget



Sales Taxes



cabarruscounty.us

General Fund
Expenditures Summary

- $326.4 million in General Fund Expenditures
- Salary & Benefits – $105.9MM
- Operations – $52.5MM
- Capital Projects – $4.5MM
- Education – $94.8MM
- Transfers to other Funds - $68.7MM

Expenditures vs. Budget

- $31.5 million or 8.8% underbudget
- Salary and Benefits - $8.0 million unspent
  - Lapse Salaries
    - General Gov't (HR, Fin, Tax, ITS, Facilities) - $3.0MM
    - Public Safety (Sheriff, EM, EMS) – $1.7MM
    - Human Services - $2.7MM
- $6.2 million in capital purchases unspent
  - Vehicles / Patrol Cars / Ambulances - $3.4MM
  - Transportation vehicles - $.9MM
  - CAD System - $1.1MM
  - Reappropriated

Expenditures Summary Cont.

- Operational costs under budget $17.3 million
  - Broadband - $2.0MM
  - Human Services - $5.2MM
  - Public Safety - $2.5MM
  - General Government - $3.1MM
  - Information Technology - $2.8MM

General Fund
Fund Balance Summary

- FY 2023 General Fund Balance 199.0MM
  - Restricted - $47.2 million
  - Nonspendable - $.6 million
  - Committed / Assigned - $61.7 million
  - Unrestricted - $89.5 million
- Unrestricted $89.5 million
  - Reserved per Cabarrus County FB Policy
    - 15% of current year's budget - $53.1 million
  - $36.4 million transferred to CIF per policy

Questions



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CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Finance - Transfer of Funds in accordance with the County's 15% Fund Balance Policy

BRIEF SUMMARY:
As part of the County's Financial and Budgetary Policies, the sum of the General Operating Fund's fund balance in excess of 15% of the current fiscal year's budget is available to transfer and appropriate to the Community Investment Fund for future project allocation.

REQUESTED ACTION:
Motion to approve the transfer of the funds from the excess fund balance in the General Fund to the Community Investment Fund and approve the corresponding budget amendment.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
James Howden - Finance Director

BUDGET AMENDMENT REQUIRED:
Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Budget Amendment
- Transfer Calculation

Budget Revision/Amendment Request

Date: 1/16/2024 **Amount:** 36,359,791

Dept. Head: James Howden, Finance **Department:** Finance - CIF

☐ **Internal Transfer Within Department** ☐ **Transfer Between Departments/Funds** ☑ **Supplemental Request**

Transfer to the Community Investment Fund fund balance from the General Fund in excess of 15% of the current fiscal year's budget per the County's Financial and Budgetary Policies.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	9	1960-970118	Contribution to Community Investment Fund	44,105,961	36,359,791		80,465,752
001	6	1960-6901	Fund Balance Appropriated	-	36,359,791		36,359,791
100	6	0000-6902 AVAIL	Contribution from General Fund	-	36,359,791		36,359,791
100	9	0000-9830-AVAIL	Other Improvements	-	36,359,791		36,359,791

Budget Officer

☐ Approved

☐ Denied

_____

Signature

_____

Date

County Manager

☐ Approved

☐ Denied

_____

Signature

_____

Date

Board of Commissioners

☐ Approved

☐ Denied

_____

Signature

_____

Date

Cabarrus County
Fund Balance Calculation of excess of 15% Policy
June 30, 2023

Fund Balance 6/30/22	$	177,753,685
Revenues over (under) Expenditures FY 23		21,257,858
Ending Fund Balance 6/30/23		**199,011,543**
Nonspendable		
Inventories	$	500,998
Prepaid Items		140,662
Leases		7,427
Restricted		
Reserve by State Statute (Primarily Accounts Receivable & PO/Contract carry forward)		32,731,628
Re-appropriations		501,529
Debt Payments		4,363,516
Building Inspections		9,575,291
Committed		
Community Investment Fund(less restricted debt payments)		46,834,275
Unpaid Tax Incentives		5,728,489
Pension Trust		-
Re-appropriations		2,999,692
Total unavailable for appropriation	$	103,383,507
Less		
Assigned	$	6,158,727
"Reserved" by 15% Fund Balance Policy	$	53,109,518
Available balance to transfer to CIF per policy	**$**	**36,359,791**
FY 2024 Fund Balance Appropriations:		
	$	-
		-
		-
	$	-
Budget Amendment to CIF	**$**	**36,359,791**

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Sheriff's Office - Retirement of K9 Brad

BRIEF SUMMARY:
Request to surplus K9 Brad and turn over to K9 handler Deputy Brent Saffell due to the upcoming retirement of both K9 Brad and his handler, Deputy Brent Saffell, on February 1st, 2024. K9 Brad is an eight-year-old Czech Shephard who has served a long and faithful career with the Cabarrus County Sheriff's Office. He is close to aging out and would not be able to be switched to a new handler upon Deputy Saffel's retirement.

REQUESTED ACTION:
Motion to declare K9 Brad surplus property and authorize disposition in accordance with the County's policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Chief Deputy Tessa Burchett

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Agreement & Waiver of Liability for Transfer of Police K9
- K9 Surplus Form

AGREEMENT AND WAIVER OF LIABILITY FOR TRANSFER OF POLICE CANINE

I, Brent Saffell, do hereby agree to accept ownership and custody of police canine "Brad" from the Cabarrus County Sheriff's Office. The purpose of this transfer of ownership is to provide for the humane custody and continued care of the animal following its retirement from further police duty. For and in consideration of this transfer of ownership and custody, I do hereby agree as follows:

1. I hereby hold harmless Cabarrus County, the Cabarrus County Sheriff's Office, its officers, agents and employees, and waive for myself, my heirs, executors, administrators or assigns, any and all claims, demands, actions or causes of action, of whatever kind or nature which may arise in any manner by reason of injury or damage to any person or property or both caused directly or indirectly by police canine 'Brad'.

2. I do hereby covenant and agree that I will never initiate any suit or action or claim against Cabarrus County, its officers, agents or employees, for damages or loss or injury of any kind for or on account of any damages, loss or injury to any person or property or both which may arise in any manner from the transfer of ownership and custody of canine 'Brad'.

3. I understand that my acceptance of ownership and custody of canine 'Brad' is completely voluntary, and is deemed by both parties to be in the best interests of the animal and Cabarrus County. I agree to honor 'Brad's' valiant service as a police working dog by providing him with humane and compassionate treatment, including appropriate veterinary care as needed.

4. I understand and agree that upon the transfer of canine 'Brad' to my possession, the care and disposition of the animal will be at my sole discretion and responsibility, and Cabarrus County will assume no further financial or legal obligation.

Brent A. Saffell 11-21-23
Signature Date

Sworn to and subscribed before me this

the 21 day of NOVEMBER, 2023.

Ross A. Provost
NOTARY PUBLIC

ROSS A. PROVOST Notary Public Cabarrus County My Comm. Exp. 04-09-2028 NORTH CAROLINA

My Commission Expires:

APRIL 9TH 2028

(SEAL)


Notary Public
Cabarrus
County
My Comm. Exp
04-09-2029
NORTH CAROLINA

Cabarrus County Asset Transfer, Surplus, Demolition Form

Action:	**Retire/Sold**
Date:	1/31/2024

Statute Action: To dispose of property valued up to $30,000

Was this asset purchased with grant funds: **No**

General Statute: GS 160A-266C

FROM	
Name	Cabarrus County
Department	Sheriff's Office
Asset Number	K9 Brad
Serial Number	N/A
Description	Eight year old Czech Shephard Police K9

TO	
Name	Brent Saffell
Department	Sheriff's Office
Location	5311 Club View Dr., Concord, NC
Reason	The K9 has aged out. The K9's handler, Deputy Brent Saffell has signed the waiver and agreement to take custody and care for the dog for the remainder of it's life.

Is this a Vehicle? No	
Vehicle ID #	N/A
Year	N/A
Mileage	N/A
Tag #	N/A
Effective Date	

IAM Director:		**Date:** 11-15-2023
DEPUTY ~~Assistant~~ **County Manager:**		**Date:** 11-20-23
Chief Procurement Officer:		**Date:** 11-15-23
County Manager:		**Date:** 11/15/23

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Sheriff's Office - Awarding of Service Weapon to Sgt. David Burchett Upon Retirement

BRIEF SUMMARY:
Sgt. David Burchett will retire from the Cabarrus County Sheriff's Office on February 1st, 2024 after 30 years of service. Pursuant to NC General Statute 20-187.2, it is requested that Sgt. Burchett's service weapon (Sig Sauer P320, SN 58C352010) be designated surplus and awarded to Sgt. Burchett for a price of $1.00 upon his retirement.

REQUESTED ACTION:
Motion to declare Sig Sauer P320, SN 58C352010 surplus property and authorize disposition in accordance with the County's policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Chief Deputy Tessa Burchett

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Firearm Receipt
- Signed Surplus Form

RECEIPT DATE 11/20/23 No. 072973

RECEIVED FROM Dave Burchett $ 1.00

Sig Saver P300 DOLLARS

○ FOR RENT
○ FOR 58C35 2010

ACCOUNT		
PAYMENT		
BAL. DUE		

○ CASH
○ CHECK
○ MONEY ORDER
○ CREDIT CARD

FROM _____ TO _____

BY Sarah Latta

3-11

Cabarrus County Asset Transfer, Surplus, Demolition Form

Action:	**Retire/Sold**
Date:	2/1/2024

Statute Action: To dispose of property valued up to $30,000

Was this asset purchased with grant funds: **No**

General Statute: GS 160A-266C

FROM	
Name	Cabarrus County
Department	Sheriff's Office
Asset Number	N/A
Serial Number	58C352010
Description	Sig Sauer P320

TO	
Name	David Burchett
Department	Sheriff's Office
Location	5301 Lower Stone Church Rd Rockwell
Reason	Sergeant David Burchett will be retiring after a full career with the Cabarrus County Sheriff's Office. Per NC GS 20-187.2, his duty weapon will be awarded to him upon retirement. $1.00 was paid for the firearm.

Is this a Vehicle? No	
Vehicle ID #	N/A
Year	N/A
Mileage	N/A
Tag #	N/A
Effective Date	

IAM Director:	[signature]	**Date:**	11-16-23
~~Assistant~~ Deputy County Manager:	[signature]	**Date:**	11-20-23
Chief Procurement Officer:	[signature]	**Date:**	11-17-23
County Manager:	[signature]	**Date:**	11/17/23

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Sheriff's Office - Awarding of Service Weapon to Deputy Brian Isenhour Upon His Retirement

BRIEF SUMMARY:
Deputy Brian Isenhour will retire from the Cabarrus County Sheriff's Office on February 1st, 2024. Pursuant to N.C. General Statute 20-187.2, it is requested that Deputy Isenhour's service weapon (Sig Sauer P320, SN 58C352193) be designated surplus property and awarded to Deputy Isenhour for a price of $1.00 upon his retirement.

REQUESTED ACTION:
Motion to declare Sig Sauer P320, SN 58C352193 surplus property and authorize disposition in accordance with the County's policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Chief Deputy Tessa Burchett

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Firearm Receipt
- Firearm Surplus Form

RECEIPT

DATE 11/20/20 No. 072974

RECEIVED FROM Brian Isenhour $ 1.00

Sig Sauer P320 DOLLARS

○ FOR RENT

○ FOR 58C352193

ACCOUNT		
PAYMENT		
BAL. DUE		

○ CASH
○ CHECK
○ MONEY ORDER
○ CREDIT CARD

FROM _____ TO _____

BY Sarah Latton

3-11

Cabarrus County Asset Transfer, Surplus, Demolition Form

Action:	**Retire/Sold**
Date:	2/1/2024

Statute Action: To dispose of property valued up to $30,000

Was this asset purchased with grant funds: **No**

General Statute: GS 160A-266C

FROM	
Name	Cabarrus County
Department	Sheriff's Office
Asset Number	N/A
Serial Number	58C352193
Description	Sig Sauer P320

TO	
Name	Brian Isenhour
Department	Sheriff's Office
Location	2010 Irish Potato Road Concord
Reason	Deputy Brian Isenhour will be retiring after a full career with the Cabarrus County Sheriff's Office. Per NC GS 20-187.2, his duty weapon will be awarded to him upon retirement. $1.00 was paid for the firearm.

Is this a Vehicle? No	
Vehicle ID #	N/A
Year	N/A
Mileage	N/A
Tag #	N/A
Effective Date	

IAM Director:		**Date:**	11-16-23
DEPUTY ~~Assistant~~ **County Manager:**		**Date:**	11-20-23
Chief Procurement Officer:		**Date:**	11-17-23
County Manager:		**Date:**	11/7/23

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Sheriff's Office - Awarding of Service Weapon to Deputy Brent Saffell Upon His Retirement

BRIEF SUMMARY:
Deputy Brent Saffell will retire from the Cabarrus County Sheriff's Office on February 1st, 2024. Pursuant to N.C. General Statute 20-187.2, it is requested that Deputy Saffell's service weapon (Sig Sauer P320, SN 58C351893) be designated surplus property and awarded to Deputy Saffell for a price of $1.00 upon his retirement.

REQUESTED ACTION:
Motion to declare Sig Sauer P320, SN 58C351893 surplus property and authorize disposition in accordance with the County's policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Chief Deputy Tessa Burchett

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Firearm Receipt
- Firearm Surplus Form

RECEIPT

DATE 11/20/20 No. 072975

RECEIVED FROM Brent Saffell $ 1.00

Sig Sewer P320 DOLLARS

○ FOR RENT
○ FOR SSC351893

ACCOUNT		
PAYMENT		
BAL. DUE		

○ CASH
○ CHECK
○ MONEY ORDER
○ CREDIT CARD

FROM _____ TO _____

BY Sarah Sutton

3-11

Cabarrus County Asset Transfer, Surplus, Demolition Form

Action:	**Retire/Sold**
Date:	2/1/2024

Statute Action: To dispose of property valued up to $30,000

Was this asset purchased with grant funds: **No**

General Statute: GS 160A-266C

FROM	
Name	Cabarrus County
Department	Sheriff's Office
Asset Number	N/A
Serial Number	58C351893
Description	Sig Sauer P320

TO	
Name	Brent Saffell
Department	Sheriff's Office
Location	5311 Club View Drive
Reason	Deputy Brent Saffell will be retiring after a full career with the Cabarrus County Sheriff's Office. Per NC GS 20-187.2, his duty weapon will be awarded to him upon retirement. $1.00 was paid for the firearm.

Is this a Vehicle? No	
Vehicle ID #	N/A
Year	N/A
Mileage	N/A
Tag #	N/A
Effective Date	

IAM Director:	[signature]	**Date:**	11-16-23
~~Assistant~~ DEPUTY County Manager:	[signature]	**Date:**	11-20-23
Chief Procurement Officer:	[signature]	**Date:**	11-17-23
County Manager:	[signature]	**Date:**	11-17-23

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Consent Agenda

SUBJECT:
Tax Administration - Refund and Release Reports – December 2023

BRIEF SUMMARY:
The Release Report contains taxpayers' names, bill numbers, valuations, tax amounts, along with the justifications for releasing the valuation/tax amounts for outstanding levies in accordance with N.C.G.S. 105-381. The Refund Report is a summary sheet which lists data from each refund request form, along with the justification for the refunds to the taxpayers in accordance with N.C.G.S. 105-381.
Note: Due to the transition of motor vehicles onto the new North Carolina Vehicle Tax System (NCVTS), motor vehicle-related refunds and releases will begin to be displayed on the new report generated by NCVTS.

REQUESTED ACTION:
Motion to approve the December 2023 Refund and Release Reports as submitted**,** including the NCVTS Refund Report, and grant authority to the Tax Collector to process the refunds and releases.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
M. David Thrift, Tax Administrator

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS:

- Release Refund Summary
- Release Refund Detail
- NCTVS Report

Summary of Releases and Refunds for the Month Of December 2023

RELEASES FOR THE MONTH OF: DECEMBER 2023	**$55,785.22**

BREAKDOWN OF RELEASES:	
COUNTY	$34,965.57
CITY OF CONCORD	$16,603.00
CITY OF KANNAPOLIS	$916.68
CITY OF LOCUST	$0.00
CITY OF STANFIELD	$0.00
CITY OF CONCORD DOWNTOWN	$0.00
TOWN OF HARRISBURG	$1,560.35
TOWN OF MIDLAND	$0.00
TOWN OF MT. PLEASANT	$0.00
TOWN OF HUNTERSVILLE	$0.00
ALLEN F/D	$0.00
COLD WATER F/D	$14.61
ENOCHVILLE F/D	$0.00
FLOWES STORE F/D	$0.00
GEORGEVILLE F/D	$0.00
GOLD HILL F/D	$0.00
HARRISBURG F/D	$1,004.84
JACKSON PARK F/D	$642.97
MIDLAND F/D	$19.43
MT MITCHELL F/D	$0.00
MT PLEASANT F/D	$57.77
NORTHEAST F/D	$0.00
ODELL F/D	$0.00
POPLAR TENT F/D	$0.00
RICHFIELD F/D	$0.00
RIMER F/D	$0.00
KANNAPOLIS RURAL F/D	$0.00
CONCORD RURAL F/D	$0.00

REFUNDS FOR THE MONTH OF: DECEMBER 2023	**$4,223.29**

BREAKDOWN OF REFUNDS:	
COUNTY	$2,166.76
CITY OF CONCORD	$496.77
CITY OF KANNAPOLIS	$473.98
CITY OF LOCUST	$0.00
CITY OF STANFIELD	$0.00
CITY OF CONCORD DOWNTOWN	$204.56
TOWN OF HARRISBURG	$0.00
TOWN OF MIDLAND	$0.00
TOWN OF MT. PLEASANT	$0.00
ALLEN F/D	$0.00
COLD WATER F/D	$0.00
ENOCHVILLE F/D	$0.00
FLOWES STORE F/D	$0.00
GEORGEVILLE F/D	$0.00
GOLD HILL F/D	$0.00
HARRISBURG F/D	$0.00
JACKSON PARK F/D	$0.00
MIDLAND F/D	$0.00
MT. MITCHELL F/D	$114.08
MT. PLEASANT F/D	$0.00
NORTHEAST F/D	$0.00
ODELL F/D	$376.95
POPLAR TENT F/D	$0.00
RICHFIELD F/D	$0.00
RIMER F/D	$0.00
KANNAPOLIS RURAL F/D	$0.00
CONCORD RURAL F/D	$390.19

DECEMBER 2023 RELEASE REPORT

Name	Bill#	Reason	District	Amount
BALLARD BENJAMIN ALEXANDER	2024-501665	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	117.89
BALLARD BENJAMIN ALEXANDER	2024-501665	TAX CODE/JURISDICTION CORRECTION; 105-381	CI04ADVLTAX	100.36
CONNER CHAD MICHAEL	2022-503492	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	25.12
CONNER CHAD MICHAEL	2022-503492	TAX CODE/JURISDICTION CORRECTION; 105-381	CI02ADVLTAX	16.30
CONRAD DAVID MATTHEW	2023-2047	TAX CODE/JURISDICTION CORRECTION; 105-381	C PEN FEE	70.49
CONRAD DAVID MATTHEW	2023-2047	TAX CODE/JURISDICTION CORRECTION; 105-381	CI02PEN FEE	45.72
CONRAD DAVID MATTHEW	2023-2047	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	352.46
CONRAD DAVID MATTHEW	2023-2047	TAX CODE/JURISDICTION CORRECTION; 105-381	CI02ADVLTAX	228.62
CONRAD DAVID MATTHEW	2023-2046	TAX CODE/JURISDICTION CORRECTION; 105-381	C PEN FEE	31.56
CONRAD DAVID MATTHEW	2023-2046	TAX CODE/JURISDICTION CORRECTION; 105-381	CI02PEN FEE	20.47
CONRAD DAVID MATTHEW	2023-2046	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	315.61
CONRAD DAVID MATTHEW	2023-2046	TAX CODE/JURISDICTION CORRECTION; 105-381	CI02ADVLTAX	204.72
DEPENDABLE DEVELOPMENT INC	2021-35061	RELEASE/REFUND (BOC APP 12/18/23)	C ADVLTAX	37.00
DEPENDABLE DEVELOPMENT INC	2021-35061	RELEASE/REFUND (BOC APP 12/18/23)	CI01ADVLTAX	17.75
DEPENDABLE DEVELOPMENT INC	2022-35385	RELEASE/REFUND (BOC APP 12/18/23)	C ADVLTAX	37.00
DEPENDABLE DEVELOPMENT INC	2022-35385	RELEASE/REFUND (BOC APP 12/18/23)	CI01ADVLTAX	21.75
DEPENDABLE DEVELOPMENT INC	2023-35714	RELEASE/REFUND (BOC APP 12/18/23)	C ADVLTAX	37.00
DEPENDABLE DEVELOPMENT INC	2023-35714	RELEASE/REFUND (BOC APP 12/18/23)	CI01ADVLTAX	21.75
FIRST AMERICAN COMMERCIAL	2023-41423	CLERICAL ERROR. NCGS 105-381.	C ADVLTAX	1148.01
FIRST AMERICAN COMMERCIAL	2023-41423	CLERICAL ERROR. NCGS 105-381.	CI02ADVLTAX	744.66
GIBBS JOE RACING INC	2023-46037	INFORMAL VALUE APPEAL. NCGS 105-317.	C ADVLTAX	10360.00
GIBBS JOE RACING INC	2023-46037	INFORMAL VALUE APPEAL. NCGS 105-317.	CI02ADVLTAX	6720.00
GONZALES-PYRYT LETA	2023-46894	G.S. 105-322 LATE EXCLUSION (BOER) =	C ADVLTAX	1076.29
GONZALES-PYRYT LETA	2023-46894	G.S. 105-322 LATE EXCLUSION (BOER) =	CI02ADVLTAX	698.14
GREENWAY RECYCLING LLC	2023-2087	OTHER. NCGS 105-381.	C PEN FEE	164.28
GREENWAY RECYCLING LLC	2023-2087	OTHER. NCGS 105-381.	CI01PEN FEE	96.57
GREENWAY RECYCLING LLC	2023-2087	OTHER. NCGS 105-381.	C ADVLTAX	1642.80
GREENWAY RECYCLING LLC	2023-2087	OTHER. NCGS 105-381.	CI01ADVLTAX	965.70
HATLEY EDWARD C	2019-49559	RELEASE/REFUND (BOC APP 12/18/23)	C ADVLTAX	43.73
HATLEY EDWARD C	2019-49559	RELEASE/REFUND (BOC APP 12/18/23)	FR03ADVLTAX	3.55
HATLEY EDWARD C	2020-49976	REFUND/RELEASE (BOC APP 12/18/23)	C ADVLTAX	37.22
HATLEY EDWARD C	2020-49976	REFUND/RELEASE (BOC APP 12/18/23)	FR03ADVLTAX	3.02
HATLEY EDWARD C	2021-50284	RELEASE/REFUND (BOC APP 12/18/23)	C ADVLTAX	37.22
HATLEY EDWARD C	2021-50284	RELEASE/REFUND (BOC APP 12/18/23)	FR03ADVLTAX	4.02
HATLEY EDWARD C	2022-50939	REFUND/RELEASE (BOC APP 12/18/23)	C ADVLTAX	37.22
HATLEY EDWARD C	2022-50939	REFUND/RELEASE (BOC APP 12/18/23)	FR03ADVLTAX	4.02
HOLMES JONATHAN	2024-501473	TAX JURISDICTION 105-381	C ADVLTAX	238.58
HOLMES JONATHAN	2024-501473	TAX JURISDICTION 105-381	CI02ADVLTAX	154.75
HOLMES JONATHAN	2023-2182	other clerical error	C ADVLTAX	238.58
HOLMES JONATHAN	2023-2182	other clerical error	FR07ADVLTAX	48.36
KENNEDY ODESSA A	2023-61765	G.S. 105-322 LATE EXCLUSION (BOER)	C ADVLTAX	543.12
KENNEDY ODESSA A	2023-61765	G.S. 105-322 LATE EXCLUSION (BOER)	CI04ADVLTAX	462.39
KRISTOFF BENJAMIN SCOTT	2023-2101	INFORMAL VALUE APPEAL; 105-312	C PEN FEE	5.92
KRISTOFF BENJAMIN SCOTT	2023-2101	INFORMAL VALUE APPEAL; 105-312	CI02PEN FEE	3.84
KRISTOFF BENJAMIN SCOTT	2023-2101	INFORMAL VALUE APPEAL; 105-312	C ADVLTAX	29.60
KRISTOFF BENJAMIN SCOTT	2023-2101	INFORMAL VALUE APPEAL; 105-312	CI02ADVLTAX	19.20
KRISTOFF BENJAMIN SCOTT	2023-2100	INFORMAL VALUE APPEAL; 105-312	C PEN FEE	2.96
KRISTOFF BENJAMIN SCOTT	2023-2100	INFORMAL VALUE APPEAL; 105-312	CI02PEN FEE	1.92
KRISTOFF BENJAMIN SCOTT	2023-2100	INFORMAL VALUE APPEAL; 105-312	C ADVLTAX	29.60
KRISTOFF BENJAMIN SCOTT	2023-2100	INFORMAL VALUE APPEAL; 105-312	CI02ADVLTAX	19.20
M & T TRUCKING CO	2019-244	BOER DECISION. NCGS 105-312	C PEN FEE	64.50
M & T TRUCKING CO	2019-244	BOER DECISION. NCGS 105-312	FR05PEN FEE	5.90
M & T TRUCKING CO	2019-243	BOER DECISION. NCGS 105-312	C PEN FEE	46.91
M & T TRUCKING CO	2019-243	BOER DECISION. NCGS 105-312	FR05PEN FEE	5.36
M & T TRUCKING CO	2019-242	BOER DECISION. NCGS 105-312	C PEN FEE	31.98
M & T TRUCKING CO	2019-242	BOER DECISION. NCGS 105-312	FR05PEN FEE	3.65
M & T TRUCKING CO	2019-241	BOER DECISION. NCGS 105-312	C PEN FEE	19.68
M & T TRUCKING CO	2019-241	BOER DECISION. NCGS 105-312	FR05PEN FEE	2.19
M & T TRUCKING CO	2019-65628	BOER DECISION. NCGS 105-312	C PEN FEE	9.07
M & T TRUCKING CO	2019-65628	BOER DECISION. NCGS 105-312	FR05PEN FEE	1.23
M & T TRUCKING CO	2020-66185	BOER DECISION. NCGS 105-312	C PEN FEE	8.16
M & T TRUCKING CO	2020-66185	BOER DECISION. NCGS 105-312	FR05PEN FEE	1.10
MICHAUD ETHAN LUKE	2023-2024	TAX CODE/JURISDICTION CORRECTION; 105-381	C PEN FEE	321.76
MICHAUD ETHAN LUKE	2023-2024	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07PEN FEE	67.03
MICHAUD ETHAN LUKE	2023-2024	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	536.26
MICHAUD ETHAN LUKE	2023-2024	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07ADVLTAX	111.72
MICHAUD ETHAN LUKE	2023-2023	TAX CODE/JURISDICTION CORRECTION; 105-381	C PEN FEE	264.04
MICHAUD ETHAN LUKE	2023-2023	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07PEN FEE	53.53
MICHAUD ETHAN LUKE	2023-2023	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	528.06
MICHAUD ETHAN LUKE	2023-2023	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07ADVLTAX	107.04
MICHAUD ETHAN LUKE	2023-2022	TAX CODE/JURISDICTION CORRECTION; 105-381	C PEN FEE	198.36
MICHAUD ETHAN LUKE	2023-2022	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07PEN FEE	40.20
MICHAUD ETHAN LUKE	2023-2022	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	495.91
MICHAUD ETHAN LUKE	2023-2022	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07ADVLTAX	100.52
MICHAUD ETHAN LUKE	2023-2021	TAX CODE/JURISDICTION CORRECTION; 105-381	C PEN FEE	164.41
MICHAUD ETHAN LUKE	2023-2021	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07PEN FEE	33.33
MICHAUD ETHAN LUKE	2023-2021	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	548.04
MICHAUD ETHAN LUKE	2023-2021	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07ADVLTAX	111.09
MICHAUD ETHAN LUKE	2023-2020	TAX CODE/JURISDICTION CORRECTION; 105-381	C PEN FEE	157.86
MICHAUD ETHAN LUKE	2023-2020	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07PEN FEE	32.00
MICHAUD ETHAN LUKE	2023-2020	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	789.28
MICHAUD ETHAN LUKE	2023-2020	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07ADVLTAX	159.99
MICHAUD ETHAN LUKE	2023-2019	TAX CODE/JURISDICTION CORRECTION; 105-381	C PEN FEE	62.80
MICHAUD ETHAN LUKE	2023-2019	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07PEN FEE	12.73
MICHAUD ETHAN LUKE	2023-2019	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	628.00
MICHAUD ETHAN LUKE	2023-2019	TAX CODE/JURISDICTION CORRECTION; 105-381	FR07ADVLTAX	127.30
NIGH ANNA BAILEY	2023-2108	105-381. TAX CODE/JURISDICTION CORRECTION	C PEN FEE	6.99
NIGH ANNA BAILEY	2023-2108	105-381. TAX CODE/JURISDICTION CORRECTION	CI02PEN FEE	4.53
NIGH ANNA BAILEY	2023-2108	105-381. TAX CODE/JURISDICTION CORRECTION	C ADVLTAX	69.86
NIGH ANNA BAILEY	2023-2108	105-381. TAX CODE/JURISDICTION CORRECTION	CI02ADVLTAX	45.31
NIGH ANNA BAILEY	2023-2109	105-381. TAX CODE/JURISDICTION CORRECTION	C PEN FEE	16.74
NIGH ANNA BAILEY	2023-2109	105-381. TAX CODE/JURISDICTION CORRECTION	CI02PEN FEE	10.86

NIGH ANNA BAILEY	2023-2109	105-381. TAX CODE/JURISDICTION CORRECTION	C ADVLTAX	83.69
NIGH ANNA BAILEY	2023-2109	105-381. TAX CODE/JURISDICTION CORRECTION	CI02ADVLTAX	54.29
READY MIX OF THE CAROLINAS	2023-89416	RELEASE/REFUND (APPROVED BOC 12/18/23)	FR02ADVLTAX	642.97
ROBINSON LISA	2023-91847	G.S. 105-322 LATE EXCLUSION (BOER)	C ADVLTAX	315.94
ROBINSON LISA	2023-91847	G.S. 105-322 LATE EXCLUSION (BOER)	CI02ADVLTAX	204.94
THE BEAN CONCEPT INC	2023-105619	BUSINESS CLOSED. NCGS 105-381.	C PEN FEE	13.06
THE BEAN CONCEPT INC	2023-105619	BUSINESS CLOSED. NCGS 105-381.	CI02PEN FEE	8.47
THE BEAN CONCEPT INC	2023-105619	BUSINESS CLOSED. NCGS 105-381.	C ADVLTAX	130.57
THE BEAN CONCEPT INC	2023-105619	BUSINESS CLOSED. NCGS 105-381.	CI02ADVLTAX	84.70
TILLEY MARY ELIZABETH	2023-106605	G.S. 105-322 LATE EXCLUSION (BOER)	C ADVLTAX	415.73
TILLEY MARY ELIZABETH	2023-106605	G.S. 105-322 LATE EXCLUSION (BOER)	CI04ADVLTAX	353.93
TILLEY MARY ELIZABETH	2023-106605		C ADVLTAX	-415.73
TILLEY MARY ELIZABETH	2023-106605		CI04ADVLTAX	-353.93
TILLEY MARY ELIZABETH	2023-106605	G.S. 105-322 LATE EXCLUSION (BOER)	C ADVLTAX	415.73
TILLEY MARY ELIZABETH	2023-106605	G.S. 105-322 LATE EXCLUSION (BOER)	CI04ADVLTAX	353.93
VS MANAGEMENT LLC	2023-110448	INFORMAL VALUE APPEAL. NCGS 105-317	C ADVLTAX	75850.00
VS MANAGEMENT LLC	2023-110448	INFORMAL VALUE APPEAL. NCGS 105-317	CI02ADVLTAX	49200.00
VS MANAGEMENT LLC	2023-110448		C ADVLTAX	-75850.00
VS MANAGEMENT LLC	2023-110448		CI02ADVLTAX	-49200.00
VS MANAGEMENT LLC	2023-110448	INFORMAL VALUE APPEAL. NCGS 105-317	C ADVLTAX	11273.22
VS MANAGEMENT LLC	2023-110448	INFORMAL VALUE APPEAL. NCGS 105-317	CI02ADVLTAX	7312.36
WILLIAMS KRISTIE LEA	2023-114589	G.S. 105-322 LATE EXCLUSION (BOER)	C ADVLTAX	743.11
WILLIAMS KRISTIE LEA	2023-114589	G.S. 105-322 LATE EXCLUSION (BOER)	CI01ADVLTAX	436.83
WYATT SCOTT EDWARD	2023-1381	105.322. BOER DECISION - ASSESSMENT	C PEN FEE	45.91
WYATT SCOTT EDWARD	2023-1381	105.322. BOER DECISION - ASSESSMENT	FR16PEN FEE	7.32
WYATT SCOTT EDWARD	2023-1381	105.322. BOER DECISION - ASSESSMENT	C ADVLTAX	229.55
WYATT SCOTT EDWARD	2023-1381	105.322. BOER DECISION - ASSESSMENT	FR16ADVLTAX	36.60
WYATT SCOTT EDWARD	2023-1380	105.322. BOER DECISION - ASSESSMENT	C PEN FEE	7.90
WYATT SCOTT EDWARD	2023-1380	105.322. BOER DECISION - ASSESSMENT	FR16PEN FEE	1.26
WYATT SCOTT EDWARD	2023-1380	105.322. BOER DECISION - ASSESSMENT	C ADVLTAX	78.96
WYATT SCOTT EDWARD	2023-1380	105.322. BOER DECISION - ASSESSMENT	FR16ADVLTAX	12.59

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 1/3/2024 8:49:00 AM

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
ADAMS, RICKEY KIM	ADAMS, RICKEY KIM		3854 HOUNSLOW LN		HARRISBURG, NC 28075	Proration	0020003798	TFW5032	PENDING	197821430	Refund Generated due to proration on Bill #0020003798-2022-	Vehicle Sold	12/14/2023	C ADVL	Tax	($37.96)	$0.00	($37.96)
														CI01ADVL	Tax	($22.31)	$0.00	($22.31)
																	Refund	$60.27
ALLEN, WANDA GREENE	ALLEN, WANDA GREENE		12791 PINE BLUFF RD		MIDLAND, NC 28107	Proration	0065181641	JFC4545	PENDING	197386596	Refund Generated due to proration on Bill #0065181641-2022-	Vehicle Totalled	12/04/2023	C ADVL	Tax	($121.26)	$0.00	($121.26)
														CI06ADVL	Tax	($36.05)	$0.00	($36.05)
																	Refund	$157.31
ANCRUM, TERRENCE CLIFFORD	ANCRUM, TERRENCE CLIFFORD		6426 BALLYBAY DR		CHARLOTTE, NC 28278	Proration	0061595264	HBR4852	PENDING	297328617	Refund Generated due to proration on Bill #0061595264-2022-2022-0000-00	Vehicle Sold	12/22/2023	C ADVL	Tax	($33.40)	$0.00	($33.40)
														CI02ADVL	Tax	($21.67)	$0.00	($21.67)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$55.07
ASHLEY, CHERYL MINTER	ASHLEY, CHERYL MINTER		9051 TREASURE TROVE LANE	UNIT 303	KISSIMMEE, FL 34747	Proration	0058988925	EBE1754	PENDING	197386022	Refund Generated due to proration on Bill #0058988925-2022-	Reg . Out of state	12/04/2023	C ADVL	Tax	($73.17)	$0.00	($73.17)
														CI01ADVL	Tax	($43.01)	$0.00	($43.01)
																	Refund	$116.18
BANKS, STEVEN GERARD	BANKS, STEVEN GERARD	BANKS, JACQUETTA TALFORD	2465 FORRESTBROOK DR		KANNAPOLIS, NC 28083	Proration	0053144724	TAJ5086	PENDING	297595923	Refund Generated due to proration on Bill #0053144724-2022-2022-0000-00	Vehicle Sold	12/28/2023	C ADVL	Tax	($15.49)	$0.00	($15.49)
														CI04ADVL	Tax	($13.19)	$0.00	($13.19)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$28.68
BARBEE, WAYNE CORNELIUS	BARBEE, WAYNE CORNELIUS		2075 CAL BOST RD		MIDLAND, NC 28107	Proration	0068215155	TAN8006	PENDING	198425338	Refund Generated due to proration on Bill #0068215155-2022-	Vehicle Sold	12/29/2023	C ADVL	Tax	($8.74)	$0.00	($8.74)
														FR14ADVL	Tax	($1.18)	$0.00	($1.18)
																	Refund	$9.92
BARNES, ANDREW KENNETH	BARNES, ANDREW KENNETH		11380 CALLISTO CT		MIDLAND, NC 28107	Proration	0071308603	TFY8355	PENDING	198425486	Refund Generated due to proration on Bill #0071308603-2022-	Vehicle Sold	12/29/2023	C ADVL	Tax	($193.39)	$0.00	($193.39)
														FR05ADVL	Tax	($26.13)	$0.00	($26.13)
																	Refund	$219.52
BARNWELL, JACK HERRON JR	BARNWELL, JACK HERRON JR		PO BOX 606		HARRISBURG, NC 28075	Proration	0009368695	AHK1797	PENDING	198086970	Refund Generated due to proration on Bill #0009368695-2022-	Vehicle Totalled	12/20/2023	C ADVL	Tax	($4.08)	$0.00	($4.08)
														CI01ADVL	Tax	($2.40)	$0.00	($2.40)
																	Refund	$6.48
BEASLEY, EUGENE FARIS	BEASLEY, EUGENE FARIS		2404 PINE CAPE CT		KANNAPOLIS, NC 28083	Proration	0070486732	HEJ2858	PENDING	297019749	Refund Generated due to proration on Bill #0070486732-2022-2022-0000-00	Vehicle Sold	12/18/2023	C ADVL	Tax	($18.99)	$0.00	($18.99)
														CI04ADVL	Tax	($16.17)	$0.00	($16.17)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$35.16
BELL, STEPHEN LEO	BELL, STEPHEN LEO		249 POKEBERRY TRL		CONCORD, NC 28027	Proration	0057479555	RBF1648	PENDING	198425598	Refund Generated due to proration on Bill #0057479555-2023-	Vehicle Totalled	12/29/2023	C ADVL	Tax	($249.38)	$0.00	($249.38)
														FR11ADVL	Tax	($28.65)	$0.00	($28.65)
																	Refund	$278.03
BLACKWELDER, JAMES BYRON JR	BLACKWELDER, JAMES BYRON JR		6975 NC 200 HWY		MIDLAND, NC 28107	Adjustment < $100	0075673653	VCP4308	PENDING	396794184	Refund Generated due to adjustment on Bill #0075673653-2023-2023-0000	Situs error	12/28/2023	C ADVL	Tax	$0.00	$0.00	$0.00
														CI02ADVL	Tax	($23.04)	$0.00	($23.04)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
														FR13ADVL	Tax	$4.42	$0.00	$4.42
																	Refund	$48.62
BOYD, THOMAS CHANDLER	BOYD, THOMAS CHANDLER		3375 MERCHANT LN		DAVIDSON, NC 28036	Proration	0065657185	TFF4286	PENDING	297032646	Refund Generated due to proration on Bill #0065657185-2022-2022-0000-00	Vehicle Sold	12/19/2023	C ADVL	Tax	($72.74)	$0.00	($72.74)
														CI04ADVL	Tax	($61.93)	$0.00	($61.93)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$134.67
BRAMBLE, JOSHUA COOK	BRAMBLE, JOSHUA COOK		10836 RIVER OAKS DR NW		CONCORD, NC 28027	Proration	0070792239	JHM2639	PENDING	296565219	Refund Generated due to proration on Bill #0070792239-2022-2022-0000-00	Vehicle Sold	12/12/2023	C ADVL	Tax	($54.73)	$0.00	($54.73)
														CI02ADVL	Tax	($35.50)	$0.00	($35.50)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$90.23
BRAMBLE, WENDY RIDDLE	BRAMBLE, WENDY RIDDLE	BRAMBLE, JOSHUA COOK	10836 RIVER OAKS DR NW		CONCORD, NC 28027	Proration	0064569659	TJV6300	PENDING	296565216	Refund Generated due to proration on Bill #0064569659-2022-2022-0000-00	Vehicle Sold	12/12/2023	C ADVL	Tax	($13.17)	$0.00	($13.17)
														CI02ADVL	Tax	($8.54)	$0.00	($8.54)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$21.71
BULANDA, JOHN STANLEY JR	BULANDA, JOHN STANLEY JR		2267 STALLINGS RD		HARRISBURG, NC 28075	Proration	0049165382	TBT2458	PENDING	197710570	Refund Generated due to proration on Bill #0049165382-2023-	Vehicle Sold	12/12/2023	C ADVL	Tax	($127.19)	$0.00	($127.19)
														FR07ADVL	Tax	($25.79)	$0.00	($25.79)
																	Refund	$152.98
CANOY, EMMANUEL AUZA	CANOY, EMMANUEL AUZA		2 HILLSIDE AVE	APT 2	ROCKAWAY, NJ 07866	Adjustment >= $100	0057670417	RBL6865	PENDING	297595809	Refund Generated due to adjustment on Bill #0057670417-2023-2023-0000-00	Military	12/28/2023	C ADVL	Tax	($154.36)	($7.72)	($162.08)
														CI04ADVL	Tax	($131.42)	($6.57)	($137.99)
														CI04ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
																	Refund	$330.07
CARR, JED QUINCY	CARR, JED QUINCY		606 VEGA ST NW		CONCORD, NC 28027	Proration	0068976582	KCR5014	PENDING	297033213	Refund Generated due to proration on Bill #0068976582-2023-2023-0000-00	Vehicle Totalled	12/19/2023	C ADVL	Tax	($137.30)	$0.00	($137.30)
														CI02ADVL	Tax	($89.05)	$0.00	($89.05)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$226.35
CAUBLE, TIMOTHY ALVIN	CAUBLE, TIMOTHY ALVIN	CAUBLE, CYNTHIA CLEAVER	329 WINDY RUSH RD		KANNAPOLIS, NC 28081	Proration	0057814693	FC5649	PENDING	297329091	Refund Generated due to proration on Bill #0057814693-2022-2022-0000-00	Vehicle Sold	12/22/2023	C ADVL	Tax	($30.94)	$0.00	($30.94)
														CI04ADVL	Tax	($26.34)	$0.00	($26.34)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$57.28
CHAMBERS,	CHAMBERS,		165 MELROSE		CONCORD, NC	Proration	0075113217	9A1250	PENDING	296080056	Refund Generated due	Other Errors	12/04/2023	C ADVL	Tax	($54.32)	$0.00	($54.32)

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 1/3/2024 8:49:00 AM

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
JIMMY LEE	JIMMY LEE		DR SW		28025						to proration on Bill #0075113217-2023-2023-0000-00			CI02ADVL	Tax	($35.23)	$0.00	($35.23)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
																	Refund	$119.55
CHAN, RUBEN CHENG	CHAN, RUBEN CHENG		9266 NARON LN		HARRISBURG, NC 28075	Proration	0034449186	EER2605	PENDING	197821172	Refund Generated due to proration on Bill #0034449186-2022-	Vehicle Sold	12/14/2023	C ADVL	Tax	($69.98)	$0.00	($69.98)
														FR07ADVL	Tax	($14.19)	$0.00	($14.19)
																	Refund	$84.17
CHANG, YOU	CHANG, YOU		108 LILY GREEN CT NW		CONCORD, NC 28027	Proration	0065318476	PLK5198	PENDING	296565558	Refund Generated due to proration on Bill #0065318476-2022-2022-0000-00	Vehicle Totalled	12/12/2023	C ADVL	Tax	($40.79)	$0.00	($40.79)
														CI02ADVL	Tax	($26.46)	$0.00	($26.46)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$67.25
CHILDRESS, DONALD WAYNE	CHILDRESS, DONALD WAYNE		PO BOX 1271		KANNAPOLIS, NC 28082	Proration	0074283466	VAP1251	PENDING	297019947	Refund Generated due to proration on Bill #0074283466-2023-2023-0000-00	Vehicle Sold	12/18/2023	C ADVL	Tax	($7.49)	$0.00	($7.49)
														CI04ADVL	Tax	($6.38)	$0.00	($6.38)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$13.87
COLLINS, CYNTHIA RENEE	COLLINS, CYNTHIA RENEE	COLLINS, LARRY DONALD	10321 HADDINGTON DRIVE NW		CHARLOTTE, NC 28269	Adjustment < $100	0040680811	FBZ6635	PENDING	296195085	Refund Generated due to adjustment on Bill #0040680811-2023-2023-0000-00	Mileage	12/07/2023	C ADVL	Tax	($20.07)	$0.00	($20.07)
														CI02ADVL	Tax	($13.02)	$0.00	($13.02)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$33.09
DANCY-HICKMAN, TRAGIE SOMON	DANCY-HICKMAN, TRAGIE SOMON		4019 TYBEE CT SW		CONCORD, NC 28027	Proration	0060661411	TCD9874	PENDING	297596052	Refund Generated due to proration on Bill #0060661411-2022-2022-0000-00	Vehicle Sold	12/28/2023	C ADVL	Tax	($17.17)	$0.00	($17.17)
														CI02ADVL	Tax	($11.14)	$0.00	($11.14)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$28.31
DOBRZYNSKI, DONALD FRANCIS	DOBRZYNSKI, DONALD FRANCIS	DOBRZYNSKI, KAREN STOJEK	643 VEGA ST NW		CONCORD, NC 28027	Proration	0064905316	JME6904	PENDING	297638466	Refund Generated due to proration on Bill #0064905316-2022-2022-0000-00	Vehicle Sold	12/29/2023	C ADVL	Tax	($53.31)	$0.00	($53.31)
														CI02ADVL	Tax	($34.58)	$0.00	($34.58)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$87.89
DREYER, TROY ALAN	DREYER, TROY ALAN	KERNAN, RYAN MATTHEW	10161 CASTLEBROOKE DR		CONCORD, NC 28027	Proration	0073112335	8X2866	PENDING	296731614	Refund Generated due to proration on Bill #0073112335-2022-2022-0000-00	Processed in error	12/14/2023	C ADVL	Tax	($81.55)	$0.00	($81.55)
														CI04ADVL	Tax	($69.42)	$0.00	($69.42)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$150.97
ENCARNACION, EMELINE	ENCARNACION, EMELINE	MEDRANO, PAUDOLIN	4623 DUNHILL LN SW		CONCORD, NC 28027	Proration	0067200421	KBM3490	PENDING	296195178	Refund Generated due to proration on Bill #0067200421-2022-2022-0000-00	Vehicle Sold	12/07/2023	C ADVL	Tax	($81.62)	$0.00	($81.62)
														CI02ADVL	Tax	($52.94)	$0.00	($52.94)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$134.56
FANELLI, MAUREEN	FANELLI, MAUREEN		400 N CHURCH ST	UNIT 511	CHARLOTTE, NC 28202	Adjustment >= $100	0069250574	TJB2601	PENDING	296196135	Refund Generated due to adjustment on Bill #0069250574-2022-2022-0000-00	Adjustment	12/08/2023	C ADVL	Tax	($241.45)	$0.00	($241.45)
														CI02ADVL	Tax	($156.61)	$0.00	($156.61)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$398.06
FOX, JACKIE LYNN	FOX, JACKIE LYNN		1624 MORNINGSIDE CT		KANNAPOLIS, NC 28081	Proration	0072626323	KFS8871	PENDING	297638436	Refund Generated due to proration on Bill #0072626323-2022-2022-0000-00	Vehicle Sold	12/29/2023	C ADVL	Tax	($37.97)	$0.00	($37.97)
														CI04ADVL	Tax	($32.32)	$0.00	($32.32)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$70.29
GALE, GEORGE THOMAS III	GALE, GEORGE THOMAS III		3610 CEDAR SPRINGS DR SW		CONCORD, NC 28027	Proration	0061529871	TJA9809	PENDING	296092905	Refund Generated due to proration on Bill #0061529871-2022-2022-0000-00	Vehicle Totalled	12/05/2023	C ADVL	Tax	($13.37)	$0.00	($13.37)
														CI02ADVL	Tax	($8.67)	$0.00	($8.67)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$22.04
GLOVIER, JAMES BRETT	GLOVIER, JAMES BRETT		5444 SOMERSET LN		HARRISBURG, NC 28075	Proration	0045928140	FLE7255	PENDING	197820970	Refund Generated due to proration on Bill #0045928140-2022-	Vehicle Sold	12/14/2023	C ADVL	Tax	($64.97)	$0.00	($64.97)
														CI01ADVL	Tax	($38.19)	$0.00	($38.19)
																	Refund	$103.16
GOGINENI, SATEESH KUMAR	GOGINENI, SATEESH KUMAR		10658 RIPPLING STREAM DR		CONCORD, NC 28027	Proration	0046269824	HMN2777	PENDING	296565636	Refund Generated due to proration on Bill #0046269824-2022-2022-0000-00	Vehicle Sold	12/12/2023	C ADVL	Tax	($31.82)	$0.00	($31.82)
														CI02ADVL	Tax	($20.64)	$0.00	($20.64)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$52.46
GOINGS, BRANDON ADDISON	GOINGS, BRANDON ADDISON		2699 JAMESON DR NW		CONCORD, NC 28027	Proration	0063021367	BGSM	PENDING	296731590	Refund Generated due to proration on Bill #0063021367-2022-2022-0000-00	Vehicle Sold	12/14/2023	C ADVL	Tax	($8.46)	$0.00	($8.46)
														CI02ADVL	Tax	($5.49)	$0.00	($5.49)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$13.95
GOLDSON DAVIS, CHAUNDA LAVETTE	GOLDSON DAVIS, CHAUNDA LAVETTE		775 TREVA ANNE DR SW		CONCORD, NC 28027	Proration	0071851327	KBW8855	PENDING	296731650	Refund Generated due to proration on Bill #0071851327-2022-2022-0000-00	Vehicle Totalled	12/14/2023	C ADVL	Tax	($72.76)	$0.00	($72.76)
														CI02ADVL	Tax	($47.20)	$0.00	($47.20)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$119.96
GREEN, LOUISE WOODARD	GREEN, LOUISE WOODARD	GREEN, JAMES RICHARD	2632 CHERRY LAUREL DR		HARRISBURG, NC 28075	Proration	0037594346	EDL6552	PENDING	197463072	Refund Generated due to proration on Bill #0037594346-2022-	Vehicle Sold	12/06/2023	C ADVL	Tax	($17.09)	$0.00	($17.09)
														CI01ADVL	Tax	($10.05)	$0.00	($10.05)
																	Refund	$27.14
GUY, ROBERT DAVID	GUY, ROBERT DAVID		6210 WATERS EDGE DR		MIDLAND, NC 28107	Proration	0070826431	ZP1555	PENDING	197462472	Refund Generated due to proration on Bill	Vehicle Sold	12/06/2023	C ADVL	Tax	($107.88)	$0.00	($107.88)
														FR13ADVL	Tax	($13.41)	$0.00	($13.41)

North Carolina Vehicle Tax System

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Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
											#0070826431-2022-						Refund	$121.29
HAGEN, HEIDI MARIE	HAGEN, HEIDI MARIE		6 WIBERG CT		TRAVELERS REST, SC 29690	Proration	0068794241	KCL5913	PENDING	297130512	Refund Generated due to proration on Bill #0068794241-2022-2022-0000-00	Reg . Out of state	12/20/2023	C ADVL	Tax	($64.13)	($3.21)	($67.34)
														CI02ADVL	Tax	($41.60)	($2.08)	($43.68)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$111.02
HALAKERI, MUTHURAJA	HALAKERI, MUTHURAJA		9741 GARAMONT PKWY NW		CONCORD, NC 28027	Proration	0064792801	BMF4723	PENDING	296732100	Refund Generated due to proration on Bill #0064792801-2022-2022-0000-00	Vehicle Totalled	12/14/2023	C ADVL	Tax	($54.67)	$0.00	($54.67)
														CI02ADVL	Tax	($35.47)	$0.00	($35.47)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$90.14
HAMKE, EMILY HINSON	HAMKE, EMILY HINSON		6562 MT PLEASANT RD		CONCORD, NC 28025	Adjustment < $100	0075452346	TCR8752	PENDING	394772200	Refund Generated due to adjustment on Bill #0075452346-2022-2022-0000	Situs error	12/04/2023	C ADVL	Tax	$0.00	$0.00	$0.00
														CI02ADVL	Tax	($3.89)	($0.34)	($4.23)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
														FR13ADVL	Tax	$0.75	$0.07	$0.82
																	Refund	$33.41
HEIDFELD, PAUL GERALD	HEIDFELD, PAUL GERALD		8643 LAVENDER PL		HARRISBURG, NC 28075	Proration	0037546959	PDN3901	PENDING	197821444	Refund Generated due to proration on Bill #0037546959-2022-	Vehicle Totalled	12/14/2023	C ADVL	Tax	($25.25)	$0.00	($25.25)
														CI01ADVL	Tax	($14.84)	$0.00	($14.84)
																	Refund	$40.09
HILLIARD, CHARLES DEWEY JR	HILLIARD, CHARLES DEWEY JR		461 COUNTRYWOOD PL SE		CONCORD, NC 28025	Proration	0037932309	AFE6402	PENDING	296092959	Refund Generated due to proration on Bill #0037932309-2023-2023-0000-00	Vehicle Sold	12/05/2023	C ADVL	Tax	($60.63)	$0.00	($60.63)
														CI02ADVL	Tax	($39.32)	$0.00	($39.32)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$99.95
HOLMES, JONATHAN	HOLMES, JONATHAN		13111 PLAZA ROAD EXT		CHARLOTTE, NC 28215	Adjustment < $100	0070892066	KFL1593	PENDING	396026684	Refund Generated due to adjustment on Bill #0070892066-2022-2022-0000	Situs error	12/18/2023	C ADVL	Tax	$0.00	$0.00	$0.00
														CI02ADVL	Tax	($81.59)	$0.00	($81.59)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
														FR07ADVL	Tax	$25.50	$0.00	$25.50
																	Refund	$86.09
HOLMES, JONATHAN	HOLMES, JONATHAN		13111 PLAZA ROAD EXT		CHARLOTTE, NC 28215	Adjustment >= $100	0074866935	HKP8698	PENDING	396026692	Refund Generated due to adjustment on Bill #0074866935-2023-2023-0000	Situs error	12/18/2023	C ADVL	Tax	$0.00	$0.00	$0.00
														CI02ADVL	Tax	($142.85)	$0.00	($142.85)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
														FR07ADVL	Tax	$44.64	$0.00	$44.64
																	Refund	$128.21
HUMBERGER, TED PINKSTON JR	HUMBERGER, TED PINKSTON JR	HUMBERGER, ALISON ELIANE	1473 SAINT ANNES CT NW		CONCORD, NC 28027	Proration	0052357997	HHB4406	PENDING	296565396	Refund Generated due to proration on Bill #0052357997-2022-2022-0000-00	Vehicle Totalled	12/12/2023	C ADVL	Tax	($24.97)	$0.00	($24.97)
														CI02ADVL	Tax	($16.20)	$0.00	($16.20)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$41.17
HUMPHRIES, MICHAEL WADE	HUMPHRIES, MICHAEL WADE		3995 TOWN CENTER RD		HARRISBURG, NC 28075	Adjustment < $100	0053220589	HHX7047	PENDING	297329088	Refund Generated due to adjustment on Bill #0053220589-2022-2022-0000	Situs error	12/22/2023	C ADVL	Tax	$0.00	$0.00	$0.00
														CI01ADVL	Tax	($17.23)	$0.00	($17.23)
														FR04ADVL	Tax	$3.56	$0.00	$3.56
																	Refund	$13.67
HUSMILLO, MARK ARISTEO	HUSMILLO, MARK ARISTEO		4179 GREEN PARK CT		HARRISBURG, NC 28075	Proration	0068416091	JJY9883	PENDING	197395638	Refund Generated due to proration on Bill #0068416091-2022-	Vehicle Sold	12/05/2023	C ADVL	Tax	($105.80)	$0.00	($105.80)
														CI01ADVL	Tax	($62.19)	$0.00	($62.19)
																	Refund	$167.99
IBRAHIM, KASHIF	IBRAHIM, KASHIF		4008 RIVER BRANCH TRAIL		PLANO, TX 75024	Proration	0069136370	FCS3698	PENDING	198219024	Refund Generated due to proration on Bill #0069136370-2022-	Reg . Out of state	12/22/2023	C ADVL	Tax	($40.57)	$0.00	($40.57)
														CI01ADVL	Tax	($23.85)	$0.00	($23.85)
																	Refund	$64.42
IBRAHIM, KASHIF	IBRAHIM, KASHIF		4008 RIVER BRANCH TRAIL		PLANO, TX 75024	Proration	0065348469	TAHA	PENDING	198219034	Refund Generated due to proration on Bill #0065348469-2022-	Reg . Out of state	12/22/2023	C ADVL	Tax	($21.07)	$0.00	($21.07)
														CI01ADVL	Tax	($12.38)	$0.00	($12.38)
																	Refund	$33.45
JORDAN, JANET OVERCASH	JORDAN, JANET OVERCASH		4939 GOLD HILL RD		CONCORD, NC 28025	Proration	0071885946	KBX2014	PENDING	197463854	Refund Generated due to proration on Bill #0071885946-2022-	Vehicle Sold	12/08/2023	C ADVL	Tax	($11.25)	$0.00	($11.25)
														FR08ADVL	Tax	($1.34)	$0.00	($1.34)
																	Refund	$12.59
JUHAISH, MAHMOUD ALI	JUHAISH, MAHMOUD ALI		1412 BIRCH ST		KANNAPOLIS, NC 28081	Proration	0074020507	RHR3187	PENDING	297595950	Refund Generated due to proration on Bill #0074020507-2023-2023-0000-00	Vehicle Sold	12/28/2023	C ADVL	Tax	($40.70)	$0.00	($40.70)
														CI04ADVL	Tax	($34.65)	$0.00	($34.65)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$75.35
KEEN, MICHAEL HOWARD	KEEN, MICHAEL HOWARD		8407 LOCKSLEY DR		HARRISBURG, NC 28075	Proration	0022913779	CAN3928	PENDING	197710662	Refund Generated due to proration on Bill #0022913779-2022-	Vehicle Sold	12/12/2023	C ADVL	Tax	($30.29)	$0.00	($30.29)
														CI01ADVL	Tax	($17.81)	$0.00	($17.81)
																	Refund	$48.10
KIBLER, ANGELA MARIE BEVERLY	KIBLER, ANGELA MARIE BEVERLY		4467 SAINT CATHERINES CT		CONCORD, NC 28025	Proration	0060801339	EJS5986	PENDING	297033240	Refund Generated due to proration on Bill #0060801339-2022-2022-0000-00	Vehicle Totalled	12/19/2023	C ADVL	Tax	($100.02)	$0.00	($100.02)
														CI02ADVL	Tax	($64.88)	$0.00	($64.88)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$164.90
LAFONE, ASHLYN ELIZABETH	FURR, JAMES KINNARD		139 SWIFT CREEK LN		MOORESVILLE , NC 28115	Proration	0048189134	FJB7435	PENDING	198022018	Refund Generated due to proration on Bill #0048189134-2022-	Vehicle Sold	12/19/2023	C ADVL	Tax	($101.45)	$0.00	($101.45)
														FR03ADVL	Tax	($10.96)	$0.00	($10.96)
																	Refund	$112.41
LENTZ, DANIEL	LENTZ, DANIEL	LENTZ,	402 IRIS AVE		KANNAPOLIS,	Proration	0025807976	CKF9790	PENDING	295770609	Refund Generated due	Vehicle Sold	12/01/2023	C ADVL	Tax	($29.25)	$0.00	($29.25)

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Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
LEE	LEE	SUZANNE EUDY			NC 28083						to proration on Bill #0025807976-2022-2022-0000-00			CI04ADVL	Tax	($24.90)	$0.00	($24.90)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$54.15
LIME TREE INVESTMENT CORPORATION	LIME TREE INVESTMENT CORPORATION		2263 SPIDER DR		KANNAPOLIS, NC 28083	Proration	0061295966	HKD1294	PENDING	296651382	Refund Generated due to proration on Bill #0061295966-2022-2022-0000-00	Vehicle Sold	12/13/2023	C ADVL	Tax	($320.97)	$0.00	($320.97)
														CI02ADVL	Tax	($208.20)	$0.00	($208.20)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$529.17
LINDSAY, SOKYA RENEE	LINDSAY, SOKYA RENEE		2390 DRAKE MILL LN SW		CONCORD, NC 28025	Proration	0065722963	12HUDS	PENDING	297222942	Refund Generated due to proration on Bill #0065722963-2022-2022-0000-00	Vehicle Sold	12/21/2023	C ADVL	Tax	($156.48)	($7.82)	($164.30)
														CI02ADVL	Tax	($101.50)	($5.08)	($106.58)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$270.88
LIVINGSTON, HELEN CHATMAN	LIVINGSTON, HELEN CHATMAN		330 CHESTNUT AVE		KANNAPOLIS, NC 28081	Proration	0000917739	ZXS6047	PENDING	297222699	Refund Generated due to proration on Bill #0000917739-2023-2023-0000-00	Vehicle Sold	12/21/2023	C ADVL	Tax	($12.65)	$0.00	($12.65)
														CI04ADVL	Tax	($10.77)	$0.00	($10.77)
														CI04ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
																	Refund	$53.42
MALIREDDY, RAHUL	MALIREDDY, RAHUL		2594 RADBURN LN		CONCORD, NC 28027	Proration	0070352105	HBJ7213	PENDING	296093064	Refund Generated due to proration on Bill #0070352105-2022-2022-0000-00	Vehicle Totalled	12/05/2023	C ADVL	Tax	($133.85)	$0.00	($133.85)
														CI04ADVL	Tax	($113.95)	$0.00	($113.95)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$247.80
MAST, JOHANNA VANALPHEN	MAST, JOHANNA VANALPHEN	VANALPHEN, JASON ANTHONY	6240 FERNCLIFF DR NW		CONCORD, NC 28027	Proration	0042856760	EMR6968	PENDING	295771407	Refund Generated due to proration on Bill #0042856760-2022-2022-0000-00	Vehicle Sold	12/01/2023	C ADVL	Tax	($174.04)	$0.00	($174.04)
														CI02ADVL	Tax	($112.89)	$0.00	($112.89)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$286.93
MAVRUK, ERKAN	MAVRUK, ERKAN		5623 FETZER AVE NW		CONCORD, NC 28027	Proration	0075550366	KMA5603	PENDING	297328953	Refund Generated due to proration on Bill #0075550366-2023-2023-0000-00	Annual Tag	12/22/2023	C ADVL	Tax	($724.16)	$0.00	($724.16)
														CI02ADVL	Tax	($469.72)	$0.00	($469.72)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
																	Refund	$1223.88
MCBRAYER, LISE HANSEN	MCBRAYER, LISE HANSEN		3011 ALVESTON DR NW		CONCORD, NC 28027	Proration	0075242139	E393CP	PENDING	295770834	Refund Generated due to proration on Bill #0075242139-2023-2023-0000-00	Vehicle Sold	12/01/2023	C ADVL	Tax	($34.85)	$0.00	($34.85)
														CI02ADVL	Tax	($22.61)	$0.00	($22.61)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
																	Refund	$87.46
MCDOWELL, RON CRYSTAL	MCDOWELL, RON CRYSTAL		2340 KINGSLEY DR SE		CONCORD, NC 28025	Proration	0070062658	KBD2715	PENDING	296079873	Refund Generated due to proration on Bill #0070062658-2022-2022-0000-00	Processed in error	12/04/2023	C ADVL	Tax	($123.27)	$0.00	($123.27)
														CI02ADVL	Tax	($79.96)	$0.00	($79.96)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$203.23
MCGAVIS, DIANE MARIE	MCGAVIS, DIANE MARIE		1076 CHAPEL CREEK RD SW		CONCORD, NC 28025	Proration	0068905252	REF7432	PENDING	296552865	Refund Generated due to proration on Bill #0068905252-2023-2023-0000-00	Vehicle Totalled	12/11/2023	C ADVL	Tax	($92.39)	$0.00	($92.39)
														CI02ADVL	Tax	($59.93)	$0.00	($59.93)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$152.32
MEEHAN, ANDREW STEVEN	MEEHAN, ANDREW STEVEN		6 WIBERG CT		TRAVELERS REST, SC 29690	Proration	0068861585	KDH3805	PENDING	297130533	Refund Generated due to proration on Bill #0068861585-2022-2022-0000-00	Reg . Out of state	12/20/2023	C ADVL	Tax	($53.16)	$0.00	($53.16)
														CI02ADVL	Tax	($34.48)	$0.00	($34.48)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$87.64
MORRIS, KENNETH WAYNE	MORRIS, KENNETH WAYNE		10940 HAT CREEK LN		DAVIDSON, NC 28036	Proration	0061497315	CJP5592	PENDING	296195292	Refund Generated due to proration on Bill #0061497315-2022-2022-0000-00	Incomplete Doc	12/07/2023	C ADVL	Tax	($100.97)	$0.00	($100.97)
														CI04ADVL	Tax	($85.96)	$0.00	($85.96)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$186.93
MOYE, SEKEITHIA VONNAYE	MOYE, SEKEITHIA VONNAYE		3255 HAWKSBILL ST SW		CONCORD, NC 28027	Proration	0072975051	RHD1442	PENDING	296565372	Refund Generated due to proration on Bill #0072975051-2022-2022-0000-00	Vehicle Sold	12/12/2023	C ADVL	Tax	($27.82)	$0.00	($27.82)
														CI02ADVL	Tax	($18.05)	$0.00	($18.05)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$45.87
OLIU, OSCAR ELOY	OLIU, OSCAR ELOY		1111 ROYAL CREEK DR		KANNAPOLIS, NC 28083	Proration	0071458780	TMY4185	PENDING	296079729	Refund Generated due to proration on Bill #0071458780-2022-2022-0000-00	Vehicle Sold	12/04/2023	C ADVL	Tax	($13.81)	$0.00	($13.81)
														CI04ADVL	Tax	($11.76)	$0.00	($11.76)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$25.57
OLIU, OSCAR ELOY	OLIU, OSCAR ELOY		1111 ROYAL CREEK DR		KANNAPOLIS, NC 28083	Proration	0073142745	VAN9309	PENDING	296079726	Refund Generated due to proration on Bill #0073142745-2022-2022-0000-00	Vehicle Sold	12/04/2023	C ADVL	Tax	($23.70)	$0.00	($23.70)
														CI04ADVL	Tax	($20.18)	$0.00	($20.18)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$43.88
PATALAK, JOHN PETER	PATALAK, JOHN PETER		4423 GLEN HAVEN DR SW		CONCORD, NC 28027	Adjustment < $100	0075436968	93129	PENDING	296196129	Refund Generated due to adjustment on Bill #0075436968-2023-2023-0000-00	Adjustment	12/08/2023	C ADVL	Tax	($33.30)	$0.00	($33.30)
														CI02ADVL	Tax	($21.60)	$0.00	($21.60)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$54.90
PEARSON, BRUCE	PEARSON, BRUCE		713 HILLSIDE ST		KANNAPOLIS, NC 28083	Proration	0014324690	JKS7926	PENDING	296195748	Refund Generated due to proration on Bill #0014324690-2022-	Vehicle Sold	12/08/2023	C ADVL	Tax	($18.68)	$0.00	($18.68)
														CI04ADVL	Tax	($15.91)	$0.00	($15.91)
														CI04ADVL	Vehicle Fee	$0.00	$0.00	$0.00

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Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
											2022-0000-00						Refund	$34.59
POLA, PRADEEP GUPTHA	POLA, PRADEEP GUPTHA		982 OLD TRACE RD NW		CONCORD, NC 28027	Proration	0061799801	HKC2063	PENDING	297595374	Refund Generated due to proration on Bill #0061799801-2023-2023-0000-00	Vehicle Totalled	12/28/2023	C ADVL	Tax	($98.92)	$0.00	($98.92)
														CI02ADVL	Tax	($64.16)	$0.00	($64.16)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$163.08
PRESLAR, DONALD SCOTT	PRESLAR, DONALD SCOTT		901 HIGHWAY 24 27 E		MIDLAND, NC 28107	Adjustment < $100	0075450215	VCV7404	PENDING	394772216	Refund Generated due to adjustment on Bill #0075450215-2023-2023-0000	Situs error	12/04/2023	C ADVL	Tax	$0.00	$0.00	$0.00
														CI02ADVL	Tax	($104.54)	$0.00	($104.54)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
														CI06ADVL	Tax	$47.92	$0.00	$47.92
																	Refund	$86.62
RAMIREZ GARIBO, LUIS ENRIQUE	RAMIREZ GARIBO, LUIS ENRIQUE		3016 TAMARAC CT		CONCORD, NC 28025	Proration	0028648334	DJH7582	PENDING	197180736	Refund Generated due to proration on Bill #0028648334-2023-	Vehicle Totalled	12/01/2023	C ADVL	Tax	($14.49)	$0.00	($14.49)
														FR02ADVL	Tax	($2.74)	$0.00	($2.74)
																	Refund	$17.23
RANGANATHAN, VISWANATH	RANGANATHAN, VISWANATH		9933 VIOLET CANNON DR NW		CONCORD, NC 28027	Proration	0064719227	EKF7450	PENDING	296552958	Refund Generated due to proration on Bill #0064719227-2022-2022-0000-00	Vehicle Sold	12/11/2023	C ADVL	Tax	($47.88)	$0.00	($47.88)
														CI02ADVL	Tax	($31.06)	$0.00	($31.06)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$78.94
RATHINASAMY, SIVAKUMAR	RATHINASAMY, SIVAKUMAR	KANNAN, VIGHNESHWARI	9965 VIOLET CANNON DR NW		CONCORD, NC 28027	Proration	0023296500	CCJ8004	PENDING	296650995	Refund Generated due to proration on Bill #0023296500-2022-2022-0000-00	Vehicle Sold	12/13/2023	C ADVL	Tax	($58.11)	$0.00	($58.11)
														CI02ADVL	Tax	($37.69)	$0.00	($37.69)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$95.80
RINCON, ROGELIO	RINCON, ROGELIO		568 HIGHWAY 24 27 E		MIDLAND, NC 28107	Proration	0073244823	KV6395	PENDING	198425652	Refund Generated due to proration on Bill #0073244823-2023-	Vehicle Totalled	12/29/2023	C ADVL	Tax	($384.92)	$0.00	($384.92)
														CI06ADVL	Tax	($114.43)	$0.00	($114.43)
																	Refund	$499.35
RUPPA, JAYA KUMAR	RUPPA, JAYA KUMAR		9512 HERITAGE FARM AVE NW		CONCORD, NC 28027	Proration	0072658239	KBD2898	PENDING	297595953	Refund Generated due to proration on Bill #0072658239-2022-2022-0000-00	Vehicle Sold	12/28/2023	C ADVL	Tax	($265.99)	$0.00	($265.99)
														CI02ADVL	Tax	($172.53)	$0.00	($172.53)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$438.52
RUSSELL, CHEVOR RICARDO	RUSSELL, CHEVOR RICARDO		3053 LANGHORNE AVE SW		CONCORD, NC 28027	Proration	0071737894	REB9447	PENDING	297222804	Refund Generated due to proration on Bill #0071737894-2022-2022-0000-00	Vehicle Totalled	12/21/2023	C ADVL	Tax	($125.79)	$0.00	($125.79)
														CI02ADVL	Tax	($81.59)	$0.00	($81.59)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$207.38
SAIT, NIZAM HAROON	SAIT, NIZAM HAROON		10308 SCOTCH PINE CIR		CHARLOTTE, NC 28262	Proration	0072918106	SKIPBP	PENDING	198013056	Refund Generated due to proration on Bill #0072918106-2022-	Processed in error	12/18/2023	C ADVL	Tax	($120.43)	$0.00	($120.43)
														CI01ADVL	Tax	($70.80)	$0.00	($70.80)
																	Refund	$191.23
SEAGRAVES, BARRY LYNN	SEAGRAVES, BARRY LYNN		320 SPEEDWAY PL NW		CONCORD, NC 28027	Proration	0060782534	FC8085	PENDING	296651274	Refund Generated due to proration on Bill #0060782534-2022-2022-0000-00	Vehicle Sold	12/13/2023	C ADVL	Tax	($90.06)	$0.00	($90.06)
														CI02ADVL	Tax	($58.42)	$0.00	($58.42)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$148.48
SELF, MARVIN ODELL JR	SELF, MARVIN ODELL JR	SELF, LORI RAMSEY	386 SCHAD CT SW		CONCORD, NC 28025	Proration	0073368491	REY5641	PENDING	297222768	Refund Generated due to proration on Bill #0073368491-2023-2023-0000-00	Insurance Lapse	12/21/2023	C ADVL	Tax	($57.84)	$0.00	($57.84)
														CI02ADVL	Tax	($37.52)	$0.00	($37.52)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$95.36
SILVER, ROBERT ADAM	SILVER, ROBERT ADAM		701 CHANNING CIR NW		CONCORD, NC 28027	Proration	0014327544	HMH9461	PENDING	296552397	Refund Generated due to proration on Bill #0014327544-2022-2022-0000-00	Vehicle Sold	12/11/2023	C ADVL	Tax	($27.67)	($1.38)	($29.05)
														CI02ADVL	Tax	($17.95)	($0.90)	($18.85)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$47.90
SITTLOH, JEFFREY LAWRENCE	SITTLOH, JEFFREY LAWRENCE	SITTLOH, MARIA MICHELLE	4041 OLD GLORY DR		CONCORD, NC 28025	Proration	0068209152	DLF6603	PENDING	198425556	Refund Generated due to proration on Bill #0068209152-2022-	Vehicle Sold	12/29/2023	C ADVL	Tax	($3.14)	$0.00	($3.14)
														FR04ADVL	Tax	($0.38)	$0.00	($0.38)
																	Refund	$3.52
SUBRAMANIAN, ABISHAKE	SUBRAMANIAN, ABISHAKE		9560 PACING LN NW		CONCORD, NC 28027	Proration	0069994492	KAH1785	PENDING	297329262	Refund Generated due to proration on Bill #0069994492-2022-2022-0000-00	Vehicle Sold	12/22/2023	C ADVL	Tax	($178.86)	$0.00	($178.86)
														CI02ADVL	Tax	($116.02)	$0.00	($116.02)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$294.88
SWANSON, LAUREN GRACE	SWANSON, LAUREN GRACE		7258 SHILOH RD		GOSHEN, OH 45122	Proration	0072990217	KFX1298	PENDING	198397042	Refund Generated due to proration on Bill #0072990217-2022-	Reg . Out of state	12/28/2023	C ADVL	Tax	($116.43)	$0.00	($116.43)
														CI06ADVL	Tax	($34.61)	$0.00	($34.61)
																	Refund	$151.04
TUCKER, MICHAEL CHANDLER	TUCKER, MICHAEL CHANDLER		357 DARLINGTON AVE	UNIT 306	WILMINGTON, NC 28403	Adjustment < $100	0075006582	CP35732	PENDING	395642788	Refund Generated due to adjustment on Bill #0075006582-2023-2023-0000	Situs error	12/14/2023	C ADVL	Tax	$0.00	$0.00	$0.00
														CI02ADVL	Tax	($8.69)	$0.00	($8.69)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
														CI06ADVL	Tax	$3.98	$0.00	$3.98
																	Refund	$34.71
TYAGI, MAYANK	TYAGI, MAYANK		10315 FALLING LEAF DR NW		CONCORD, NC 28027	Proration	0000859141	VRL4107	PENDING	297019830	Refund Generated due to proration on Bill #0000859141-2023-2023-0000-00	Vehicle Sold	12/18/2023	C ADVL	Tax	($35.82)	$0.00	($35.82)
														CI02ADVL	Tax	($23.23)	$0.00	($23.23)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
																	Refund	$89.05

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 1/3/2024 8:49:00 AM

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
WATER & SEWER AUTHORITY OF CABARRUS	WATER & SEWER AUTHORITY OF CABARRUS		232 DAVIDSON HWY		CONCORD, NC 28027	Adjustment >= $100	0075496164	BFF3888	PENDING	296565543	Refund Generated due to adjustment on Bill #0075496164-2023-2023-0000-00	Exempt Property	12/12/2023	C ADVL	Tax	($46.62)	$0.00	($46.62)
														CI02ADVL	Tax	($30.24)	$0.00	($30.24)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
																	Refund	$106.86
WATER & SEWER AUTHORITY OF CABARRUS	WATER & SEWER AUTHORITY OF CABARRUS		232 DAVIDSON HWY		CONCORD, NC 28027	Adjustment >= $100	0075566471	EA6782	PENDING	296809392	Refund Generated due to adjustment on Bill #0075566471-2023-2023-0000-00	Exempt Property	12/15/2023	C ADVL	Tax	($49.73)	$0.00	($49.73)
														CI02ADVL	Tax	($32.26)	$0.00	($32.26)
														CI02ADVL	Vehicle Fee	($30.00)	$0.00	($30.00)
																	Refund	$111.99
WEISS, DAWN SHARON	WEISS, DAWN SHARON		113 WRENFIELD LN # 206		CONCORD, NC 28025	Proration	0057107631	PFM8014	PENDING	198425670	Refund Generated due to proration on Bill #0057107631-2022-	Other Errors	12/29/2023	C ADVL	Tax	($66.85)	$0.00	($66.85)
														FR04ADVL	Tax	($8.13)	$0.00	($8.13)
																	Refund	$74.98
WELCH, LARIEKO	WELCH, LARIEKO		2699 JAMESON DR NW		CONCORD, NC 28027	Proration	0067380098	WUWUSM	PENDING	296731581	Refund Generated due to proration on Bill #0067380098-2023-2023-0000-00	Vehicle Sold	12/14/2023	C ADVL	Tax	($111.72)	$0.00	($111.72)
														CI02ADVL	Tax	($72.47)	$0.00	($72.47)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$184.19
WILSON, JOSEPH KEUSTER III	WILSON, JOSEPH KEUSTER III		1117 SETTER LN		CONCORD, NC 28025	Proration	0038048000	EMD2501	PENDING	296809545	Refund Generated due to proration on Bill #0038048000-2022-2022-0000-00	Vehicle Sold	12/15/2023	C ADVL	Tax	($24.95)	($1.43)	($26.38)
														CI02ADVL	Tax	($16.18)	($0.93)	($17.11)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$43.49
WISE, DENNIS RAY	WISE, DENNIS RAY		99 CRESWELL DR NE		CONCORD, NC 28025	Proration	0074296727	KJP2783	PENDING	295771200	Refund Generated due to proration on Bill #0074296727-2023-2023-0000-00	Vehicle Sold	12/01/2023	C ADVL	Tax	($24.97)	$0.00	($24.97)
														CI02ADVL	Tax	($16.20)	$0.00	($16.20)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$41.17
YATES CHREITZBERG HUGHESARCHITECTS PA	YATES CHREITZBERG HUGHESARCHITECTS PA	YATES, DENNIS EUGENE	7035 NORTHWINDS DR NW		CONCORD, NC 28027	Proration	0073552228	JHK2207	PENDING	296552736	Refund Generated due to proration on Bill #0073552228-2022-2022-0000-00	Vehicle Sold	12/11/2023	C ADVL	Tax	($441.33)	$0.00	($441.33)
														CI02ADVL	Tax	($286.27)	$0.00	($286.27)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$727.60
YOUNCE, ANNA GRACE	YOUNCE, ANNA GRACE		104 LOCHAVEN DR APT 305		CHARLESTON, SC 29414	Proration	0073800163	KJH2135	PENDING	297638886	Refund Generated due to proration on Bill #0073800163-2023-2023-0000-00	Reg . Out of state	12/29/2023	C ADVL	Tax	($187.21)	($10.77)	($197.98)
														CI02ADVL	Tax	($121.43)	($6.98)	($128.41)
														CI02ADVL	Vehicle Fee	$0.00	$0.00	$0.00
																	Refund	$326.39
YULFO, NATHANIEL ROBERT	YULFO, NATHANIEL ROBERT		11748 GLENWOOD DR		LOCUST, NC 28097	Proration	0068258147	GIFT0G0D	PENDING	396850640	Refund Generated due to proration on Bill #0068258147-2022-2022-0000-00	Vehicle Totalled	12/29/2023	C ADVL	Tax	($101.09)	($5.05)	($106.14)
														CI05ADVL	Tax	($49.17)	($2.46)	($51.63)
														CI05ADVL	Vehicle Fee	$0.00	$0.00	$0.00
														FR05ADVL	Tax	($13.66)	($0.68)	($14.34)
																	Refund	$172.11
																	Refund Total	$13019.99

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
New Business

SUBJECT:
Emergency Medical Services - New Stretcher Lease Resolution

BRIEF SUMMARY:
On November 20, 2023, the Board of Commissioners approved the new lease agreement for Emergency Medical Services' new 10-year stretcher lease.
As part of the Local Government Commission's ("LGC") approval process, they are also requiring a resolution be adopted making necessary findings, authorizing the contact and authorizing the filing of the application for approval by the North Carolina Local Government Commission for this project.

REQUESTED ACTION:
Motion to approve/adopt the stretcher lease resolution as read.

EXPECTED LENGTH OF PRESENTATION:
1 Minute

SUBMITTED BY:
Emergency Medical Services
Finance
Legal Counsel

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Resolution



A RESOLUTION BY THE COUNTY OF CABARRUS
TO ENTER INTO A CERTAIN MASTER LEASE AGREEMENT

WHEREAS Cabarrus County, through Cabarrus County Emergency Medical Services, provides advanced medical care and transport to patients and citizens; and in furtherance thereof, leases certain equipment in the form of stretchers and power load equipment in the performance of these duties;

WHEREAS the County has determined that the equipment herein described will be needed by the County in furtherance of its responsibilities and duties to provide advanced medical care and transport to patients and citizens in and around the County;

WHEREAS the current stretcher and equipment lease expires on June 30, 2024, and the County has the opportunity to execute a new ten (10) year lease, which provides for an update of equipment at the 5-year mark;

WHEREAS the County desires to enter into a lease with Flex Financial, a division of Stryker Sales, LLC, for the lease of certain stretchers, power loads, and related equipment for a period of ten (10) years to commence upon the expiration of its existing lease, and in accordance with the terms and conditions of a Master Lease Agreement; and

WHEREAS the Board of Commissioners of Cabarrus County approved the Master Lease agreement subject to review and revision by the County Attorney as item F-8 on its Consent Agenda at the November 20, 2023, Regular Meeting;

WHEREAS N.C.G.S. § 159-148, provides that certain contracts or agreements entered into by the County as a unit of local government, including *inter alia*, those for a term of ten years, must be approved by the Local Government Commission in accordance with the provisions of Article 8 of Chapter 159 of the North Carolina General Statutes; and

WHEREAS the Board of Commissioners of Cabarrus County enact this resolution to meet the necessary provisions of Article 8 of Chapter 159 of the North Carolina General Statutes;

NOW, THEREFORE BE IT RESOLVED, the Board of Commissioners of Cabarrus County hereby approve the Master Lease Agreement between the County and Flex Financial, a division of Stryker Sales, LLC for a term commencing in July 2024 and terminating in June 2034, and for ten (10) Annual payments of $435,596.58 (Plus Applicable Sales/Use Tax); and further authorize the County Manager to execute such Master Lease Agreement and to take such further actions as necessary to effectuate the terms and conditions as set forth therein.

BE IT FURTHER RESOLVED, the Board of Commissioners of Cabarrus County hereby authorizes the Finance Director to take such further actions as necessary to effectuate the Master Lease Agreement, including any necessary approvals before the Local Government Commission in accordance with N.C.G.S. §§ 159-148 through 159-153, or as otherwise provided by law.

Adopted this the 16th day of January, 2024.

Stephen M. Morris, Chairman
County Board of Commissioners

ATTEST:

Clerk to the Board

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Reports

SUBJECT:
BOC - Receive Updates from Commission Members who Serve as Liaisons to Municipalities or on Various Boards/Committees

BRIEF SUMMARY:
This time is allotted during regular meetings to receive updates from commission members that serve as liaisons to local municipalities or that serve on various boards/committees, if needed. This opportunity allows the board as a whole to learn more about what is going on with the boards each commissioner is individually involved with.

REQUESTED ACTION:
Receive updates and discuss as needed.

EXPECTED LENGTH OF PRESENTATION:
1 Minute

SUBMITTED BY:
Lauren Linker, Clerk to the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Reports

SUBJECT:
BOC - Request for Applications for County Boards/Committees

BRIEF SUMMARY:
Vacant Positions on the Cabarrus County Boards & Committees are as follows:

Boards & Committees	Vacancies/Expiring/Expired Terms	Term Expiration and/or Position
Active Living & Parks Commission	n/a	*
Adult Care Home Community Advisory Committee	13	**
Agricultural Advisory Board	n/a	*
Board of Equalization & Review	n/a	*
Centralina Workforce Development Board	n/a	*
Concord Planning Commission (ETJ)	1	*
Early Childhood Task Force Advisory Board	n/a	*
Harrisburg Planning & Zoning Board and Board of Adjustment (ETJ)	1	*
Home & Community Care Block Grant Committee	1	*
Human Services Advisory Board	n/a	*
Industrial Facilities & Pollution Control Financing Authority	n/a	*
Jury Commission	n/a	*

Juvenile Crime Prevention Council	n/a	*
Library Board of Trustees	2	*
Mental Health Advisory Board	3	*
Mt. Pleasant Planning Board & Board of Adjustment	n/a	
Nursing Home Community Advisory Board	11	**
Planning & Zoning Commission	1	*
Public Health Authority of Cabarrus County	n/a	*
Region F Aging Advisory Committee	2	*
Rowan-Cabarrus Community College Board of Trustees	n/a	*
Senior Centers Advisory Council	4	*
Tourism Authority	n/a	*
Transportation Advisory Board	6	*
Water & Sewer Authority of Cabarrus County	n/a	*
Youth Commission	4	Jay M. Robinson and West Cabarrus high schools

*Term lengths and expirations vary per board roster.

**Initial terms are for one year. Additional terms are for three years.

A description of each board/committee is attached along with an application for appointment. Visit the County's website to complete the online application. For more information, contact the Clerk at 704-920-2109 or go to https://www.cabarruscounty.us/boards-and-committees.

REQUESTED ACTION:
Review the aforementioned list of County Boards/Committees for the benefit of the viewing audience and encourage citizens to participate.

EXPECTED LENGTH OF PRESENTATION:
1 Minute

SUBMITTED BY:
Lauren Linker, Clerk to the Board

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Boards & Committees Descriptions
- Concord ETJ Map
- Harrisburg ETJ Map
- Application
- Youth Commission Application

CABARRUS COUNTY

BOARDS, COMMITTEES, COMMISSIONS AND AUTHORITIES

The Cabarrus County Board of Commissioners makes appointments to a number of boards, committees, commissions and authorities. All citizens of Cabarrus County are encouraged to volunteer to serve on these boards/committees. To obtain an application for appointment or for more information, please contact the Clerk to the Board, at the Governmental Center, 65 Church Street, SE, Concord, or call (704) 920-2109. The application may also be downloaded from the County's website at *www.cabarruscounty.us*.

A listing of the boards/committees is as follows:

ACTIVE LIVING AND PARKS COMMISSION

This commission advises on parks and recreation needs of County residents and assists the Parks Department in planning facilities and operational activities. The 11-member commission includes a representative from each of the 7 planning areas (Concord, Eastern, Kannapolis, Central, Midland, Northwest Cabarrus and Harrisburg), 2 at-large representatives, 1 representative from the Cabarrus School Board and 1 representative from the Kannapolis School Board. Appointments are for terms of three years.

ADULT CARE HOME COMMUNITY ADVISORY COMMITTEE

This committee seeks to maintain the intent of the Adult Care Home Residents Bill of Rights and to promote community involvement with the homes (homes for the aged, family care homes and homes for developmentally disabled adults). Members cannot be employed by an adult care home nor have any financial interest, directly or indirectly, in an adult care home. Immediate family of an adult care home resident in Cabarrus County cannot serve on the committee. Initial appointment is for a term of one year with successive appointments of three-year terms.

AGRICULTURAL ADVISORY BOARD

The Agricultural Advisory Board is designed to implement the provisions of the Voluntary Agricultural District Ordinance. The Board is charged with accepting applications to the voluntary agricultural districts, promoting the enhancement of agriculture in our county, and assisting the Cabarrus County Commissioners with information and positions regarding decisions impacting agricultural production in our county.

BOARD OF EQUALIZATION AND REVIEW

This board: (1) reviews the tax lists of the county for the current year to assure that all property is listed and appraised accurately; (2) hears any property owner's appeal concerning the value assigned to his property (or that of others); and (3) has the authority to make adjustments necessary to bring the valuation into line with the standards established by law. Members serve three-year terms.

CABARRUS COUNTY PLANNING AND ZONING COMMISSION

This commission serves a key role in shaping the future development of the county as it reviews subdivisions, assists in area plans, and makes land use decisions, some of which are forwarded to the Board of Commissioners. The commission also serves as the Board of Adjustment that hears and decides appeals of decisions by the Zoning Enforcement Officer, and grants special use permits/variances. Members include a representative from each of the 7 planning areas (Concord, Midland, Central, Eastern, Harrisburg, Kannapolis and Northwest Cabarrus), 2 at-large representatives and 3 Alternate members. Appointments are for terms of three years.

CENTRALINA WORKFORCE DEVELOPMENT BOARD

This group serves as the governing body for a variety of programs and their plans, including the Job Training Partnership Act, Work First (JOBS) welfare and placement programs, the Older Worker Americans Act Job Training and Employment Program, etc. The County Commissioners appoint 4 persons representing Education, Organized Labor and the Private Sector (2) to serve on this six-county, 20-member board. Appointments are for terms of two years.

CONCORD PLANNING AND ZONING COMMISSION

The Commission guides, reviews and regulates land developments within and around the boundaries of the City of Concord. The County Commissioners appoint one member who resides in Concord's extraterritorial jurisdiction area for a term of three years.

HARRISBURG FIRE ADVISORY BOARD

The Harrisburg Fire Advisory Board advises the Town Council, Town Administrator and the Fire Chief on matters of policy, administration and operations. The board tracks the progress of the Harrisburg Fire Department's key objectives as outlined in the annual report, reviews the Department's By-Laws on an annual basis, and recommends changes to the Town Council for final approval.

HARRISBURG PLANNING AND ZONING BOARD

This board reviews, regulates development within and around the boundaries of the Town of Harrisburg and hears and decides on appeals of zoning within the Town's jurisdiction. The County Commissioners appoint one person who resides in the extraterritorial jurisdiction of the Town to serve for a term of three years.

HOME AND COMMUNITY CARE BLOCK GRANT ADVISORY COMMITTEE

This advisory committee assists the Department of Aging with the development of the County Aging Funding Plan through the Home and Community Care Block Grant for Older Adults. The committee is composed of potential public and private providers of aging services, elected county officials, older adults and representatives of other aging interests in the county.

HUMAN SERVICES ADVISORY BOARD

This board is appointed by the Board of Commissioners to advocate, advise and consult regarding services within the Department of Human Services. The board is composed of five members who are appointed for three-year terms.

In the first year of organization, the terms will be staggered with three members appointed to

three-year terms and two members appointed to two-year terms.

INDUSTRIAL FACILITIES AND POLLUTION CONTROL FINANCING AUTHORITY

This authority provides for the issuance of revenue bonds to aid in financing (1) industrial and manufacturing facilities which provide job opportunities or better ways to help alleviate unemployment and raise below-average manufacturing wages and (2) pollution control facilities for industries. The 7-member authority meets as needed. Appointments are for terms of six years.

JURY COMMISSION

This commission is responsible for compiling the jury lists for the Courts. The Board of Commissioners appoints one member for a term of two years to the 3-member commission.

JUVENILE CRIME PREVENTION COUNCIL

The council plans for the needs of adjudicated and at-risk youth and assesses the need for delinquency treatment and prevention services in Cabarrus County. The 25-member council is made up of a variety of judicial and public agency representatives as well as seven at-large members. Appointments are for terms of two years.

LIBRARY BOARD OF TRUSTEES

The board advises the County Commissioners on matters relating to the Cabarrus County Library system, including the planning of programs, policies, facilities and budgetary matters. The seven-member board includes representatives selected from the areas of Concord (one member appointed by the Concord City Council and one member appointed by the County Commissioners), Mt. Pleasant, Harrisburg, Midland, and Kannapolis (2). Appointments are for terms of three years.

MOUNT PLEASANT PLANNING BOARD AND BOARD OF ADJUSTMENT

This board guides, reviews, regulates land development within and around the boundaries of the Town of Mt. Pleasant and hears and decides on appeals of zoning within the Town's jurisdiction. The Board of Commissioners appoints two persons who reside within the Town's extraterritorial jurisdiction area for terms of three years.

NURSING HOME COMMUNITY ADVISORY COMMITTEE

This committee seeks to maintain the intent of the Nursing Home Residents Bill of Rights for those persons residing in nursing homes, works to ensure appropriate conditions within the nursing homes and promotes community involvement with those homes. Members cannot be employed by a nursing home nor have any financial interest, directly or indirectly, in a nursing home. Also, no immediate family of a nursing home resident in Cabarrus County can serve on the committee. Initial appointments are made for terms of one year with successive appointments of three years.

PUBLIC HEALTH AUTHORITY OF CABARRUS COUNTY

The authority seeks to enhance public/private health care partnerships, stabilize county dollars going to support health services, and to provide consolidation and long range planning for health services. It also acts as the local board of health and is charged to protect and promote the public health of the citizens of Cabarrus County. Membership is as follows: Member or designee of the Board of County Commissioners; Member of the Cabarrus County Medical Society; Member of the Cabarrus Physicians Organization; Member or

designee of the CMC-NorthEast Medical Center Board of Trustees; and three members from the general public not affiliated with the above organizations, but recommended by the nominees of those organizations.

REGION F AGING ADVISORY COMMITTEE

This committee advises the Centralina Council of Governments (COG) staff and COG Board on area plans for the aging within the nine-county region. County Commissioners appoint three members and one alternate to the 26-member regional committee. The appointments are for terms of two years except for the alternate appointment, which is a one-year term.

ROWAN-CABARRUS COMMUNITY COLLEGE (RCCC) BOARD OF TRUSTEES

This board governs the operation of the community college according to State law. The Cabarrus County Board of Commissioners makes two four-year appointments to the Board of Trustees.

SENIOR CENTERS ADVISORY COUNCIL

The Senior Centers Advisory Council aids in determining senior citizen activities to be provided by the County as well as activities and operations at the senior centers. The council is comprised of 11 members who work closely with the Active Living and Parks Department and Senior Center staff. Appointments are for three-year terms.

TOURISM AUTHORITY

This 9-member board is charged with the development of tourism, tourist-related events, facilities and other activities that serve to increase the amount of tourism in the County. The Board of Commissioners appoints membership as follows: Three members, including a County Commissioner and/or County Manager; three members from recommendations submitted by the Cabarrus County Tourism Authority; and three members from recommendations submitted by the Cabarrus Regional Chamber of Commerce. Appointments are for terms of three years.

TRANSPORTATION ADVISORY BOARD

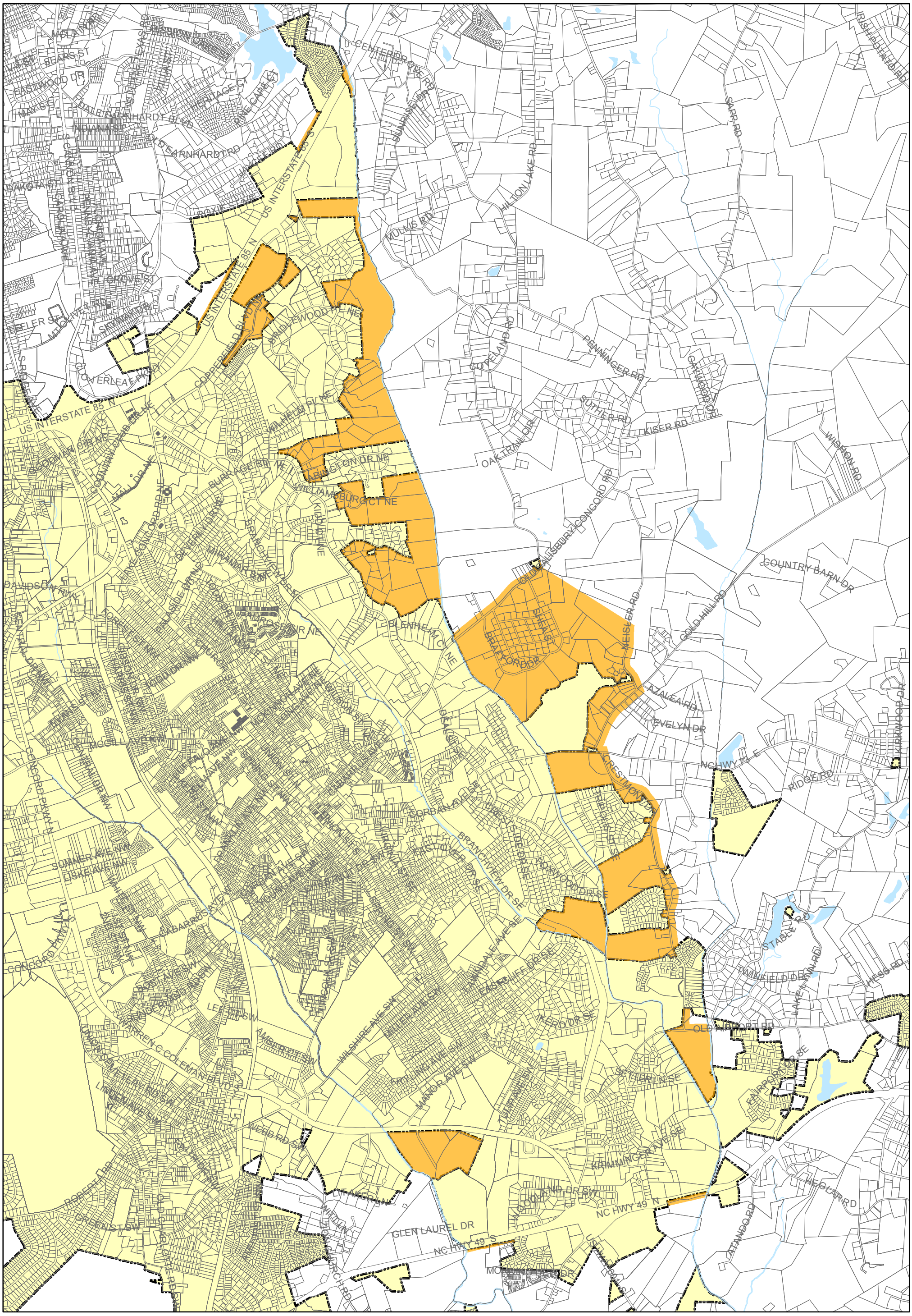
This board works to advance coordination between the County and human service agencies, to monitor transportation services and to advise the Board on issues related to human service transportation policy matters. Members include representatives from the Department of Social Services, Cabarrus Health Alliance, Department of Aging, Cabarrus EMS, L.I.F.E. Center, Cabarrus Workshop, Healthy Cabarrus, Head Start, Piedmont Behavioral Healthcare and a representative of the visually impaired in the county.

WATER & SEWER AUTHORITY OF CABARRUS COUNTY

The Water and Sewer Authority (WSACC) was established in 1992 by Cabarrus County and the four municipalities for the purpose of planning, constructing, owning, operating and maintaining water and sewer facilities in Cabarrus County. Membership of the board is as follows: two members appointed by Cabarrus County; two members appointed by the City of Concord; two members appointed by the City of Kannapolis; one member appointed by the Town of Harrisburg; one member appointed by the Town of Mt. Pleasant; and one at-large member appointed by Cabarrus County with the advice of the municipalities. Appointments are for terms of three years.

YOUTH COMMISSION

The purpose of the Youth Commission is to provide teens in the community an opportunity to be active citizens. Through experiences and education, youth will be empowered in the community. The Youth Commission will expose teens to county government, allow teens an opportunity to discuss issues, and interact with county commissioners and employees through youth-adult partnerships.



ETJ

City of Concord

Parcels

Rivers

Lakes & Ponds

N

W E

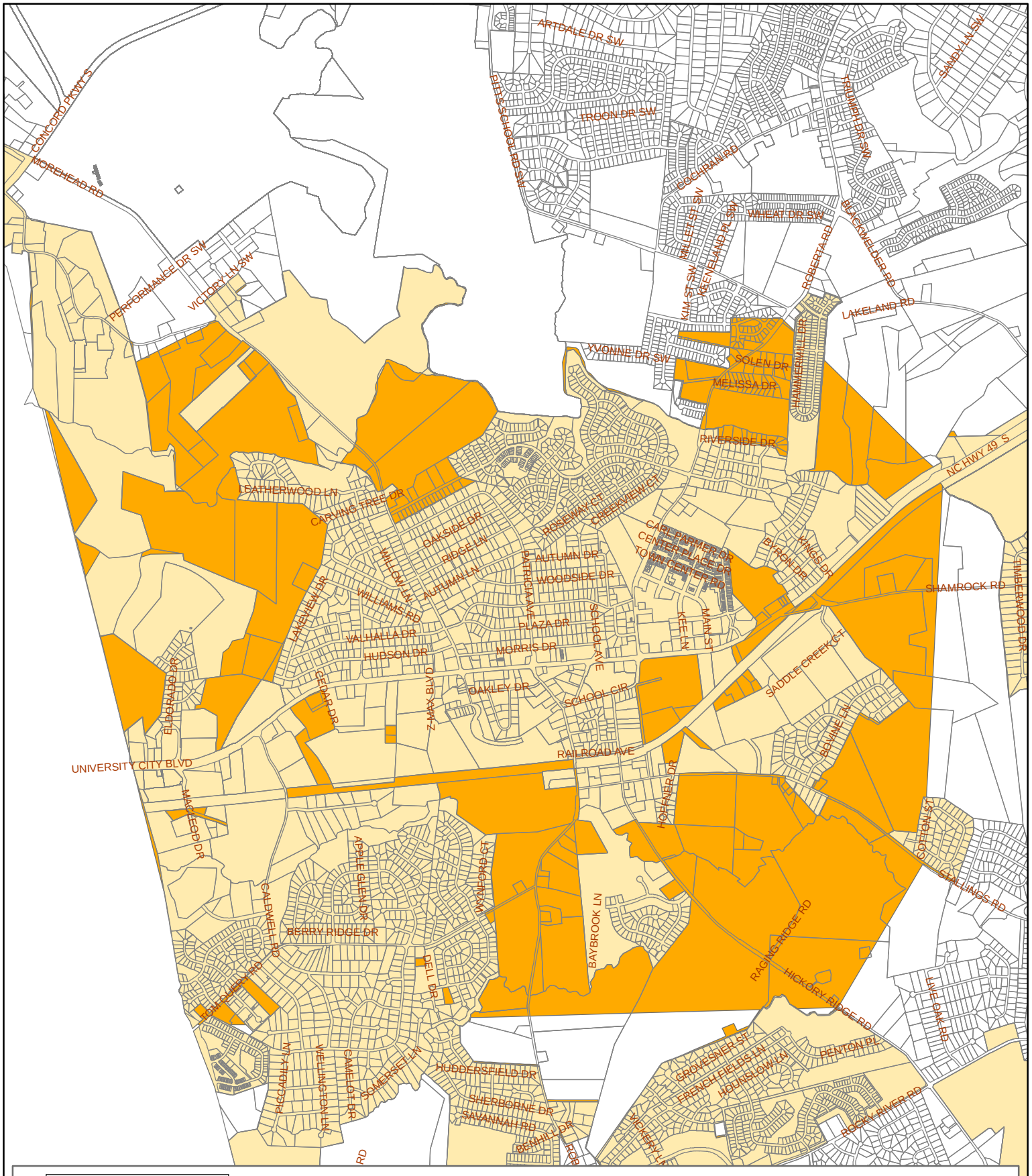
S

0 0.25 0.5

Miles

City of Concord
Extraterritorial Jurisdiction (ETJ)

Map created: 6-3-2009


ARTDALE DR SW
TROON DR SW
PELTS SCHOOL RD SW
SANDY LN SW
CONCORD PKWY S
MOREHEAD RD
PERFORMANCE DR SW
VICTORY LN SW
COCHRAN RD
WHEAT DR SW
KIMBERLY DR SW
GENELAND PL SW
ROBERTA RD
BLACKWELDER RD
LAKELAND RD
YVONNE DR SW
SOLEN DR
MELISSA DR
RIVERSIDE DR
NC HWY 49 S
LEATHERWOOD LN
CARVING TREE DR
OAKSIDE DR
RIDGE LN
ROSEWAY CT
CREEKVIEW CT
CARL PARMER DR
CENTER PLACE DR
TOWN CENTER BLVD
AUTUMN DR
WOODSIDE DR
PATRICIA ANN PLAZA DR
AUTUMN LN
WILLOW LN
WILLIAMS RD
LAKEVIEW DR
VALHALLA DR
HUDSON DR
MORRIS DR
MAIN ST
KEE LN
BRONCO DR
KINGS LN DR
SHAMROCK RD
TIMBERWOOD DR
SADDLE CREEK CT
BOWLINE LN
ELDORADO DR
CEDAR DR
OATBAWN Z
OAKLEY DR
SCHOOL CIR
RAILROAD AVE
UNIVERSITY CITY BLVD
MAGEE DR
HOFNER DR
HOTHO LN
SEALINGS RD
APPLE GLEN DR
CALDWELL RD
BERRY RIDGE DR
BAYBROOK LN
RAGING RIDGE RD
HICKORY RIDGE RD
LAKE OAK RD
DELL DR
HOMEDALE RD
KATY TRAIL
WELLINGTON LN
SOMERSET LN
HUDDERSFIELD DR
SHERBORNE DR
SAVANNAH RD
DENTON PL
GROVESNER ST
FRENCH FIELDS LN
HOUNSLOW LN
ROCKY RIVER RD
Legend
Tax Parcels
Harrisburg Municipal Limits
Harrisburg ETJ Boundary
Miles
0
0.2
0.4
0.8
CabarrusCounty
The Center of American Motorsports
NORTH CAROLINA
Town of Harrisburg, NC
ETJ Boundary
Cabarrus County shall not be held liable for any errors in these data. This includes errors of omission, commission, errors concerning the content of the data, and relative and positional accuracy of the data. These data cannot be construed to be a legal document .Primary sources from which these data were compiled must be consulted for verification of information contained within the data.
Map Prepared by Cabarrus County Planning Services, June 2009.

Office Use Only
DATE RECEIVED:

Application for Appointment to Cabarrus County Advisory Boards and Committees

The Cabarrus County Board of Commissioners believes that all citizens should have the opportunity to participate in governmental decisions. One way of participating is by serving as a citizen member of one of the County's various advisory boards. If you wish to be considered for appointment to an advisory board, please complete the information below and return it to the CLERK TO THE BOARD OF COMMISSIONERS, P. O. BOX 707, CONCORD, NC 28026-0707, Fax (704) 920-2820. For more information about the various boards, you may contact the Clerk at (704) 920-2109.

Advisory Board(s) / Committee(s) Interested In: (Please list in order of preference)

1._____

2._____

3._____

xxxxxxxxxxxxxxx

Name: _____

Home Address: _____

Mailing Address (if different):_____

City / State / ZIP: _____

Resident of Cabarrus County: ____ Yes ____ No

Telephone: Home: _____ Work: _____

Cell: _____ Fax: _____

Email Address: _____

Occupation:_____

Business Address: _____

City / State / Zip: _____

Do You Have a N. C. Driver's License? _____ Yes _____ No Age (optional): _____

Number hours available per month for this position: _____

Best time of day/or days available:_____

- over -

Educational Background: _____

_____

_____

_____

Business and Civic Experience: _____

_____

_____

_____

Areas of Interest / Skills: _____

_____

_____

_____

Other County Boards / Committees / Commissions presently serving on: _____

_____Term Expiration Date: _____

Have you ever been charged with and / or convicted of a criminal offense? _____ If so, please explain_____

_____

_____

References

List three persons who are not related to you and who have definite knowledge of your qualifications and fitness for the position for which you are applying.

Name	Business / Occupation	Address	Telephone

I understand that this application will be kept on active file for two years and I hereby authorize Cabarrus County to verify all information included in this application. I further understand this application is subject to the N. C. Public Records Law (NCGS 132-1) and may be released upon request. Meetings of the appointed boards and committees are subject to the N. C. Open Meetings Law (NCGS 143-318.10).

_____ _____

Date Signature of the Applicant

BOC 001 (Revised 07/06)

Cabarrus County Youth Commission
Application

Full Name: _____ _____M _____F (check one)

Street Address: _____

City: _____ State: _____ Zip: _____

Telephone (home): (_____)_____ (cell): (_____)_____

E-mail: _____ Date of Birth: _____

Name(s) of Parents or Guardians: _____

High School: _____ Grade: _____

Cumulative High School GPA: _____ Year of Expected Graduation: _____

School groups/clubs/activities in which you participate: _____

_____

List other activities you have been involved in through church, clubs, community, etc. _____

_____

_____

What interests you about being a member of the Youth Commission?_____

_____

_____

What do you hope to accomplish though being a member of the Youth Commission? What do you hope to learn?

_____

_____

_____

_____

_____

_____

_____

10/2012

Are you available for evening meetings? _____

References:

Name: _____ Phone: _____

Relationship to you: _____

Name: _____ Phone: _____

Relationship to you: _____

Applicant Signature: _____ Date: _____

Parent/Guardian Signature: _____

Please return this application in person or via mail to:

Lauren Linker
Clerk to the Board
Cabarrus County
P.O. Box 707
Concord, NC 28026-0707
Fax: 704-920-2820
lelinker@cabarruscounty.us

10/2012

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Reports

SUBJECT:
Budget - Monthly Budget Amendment Report

BRIEF SUMMARY:
The County Manager requested monthly report of Budget Amendments. This report shows all transfers of money from one appropriation to another in accordance with the Budget Ordinance for FY 2023-2024.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Rosh Khatri, Budget Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60042	BUA	12/04/2023	12/04/2023	ARPA	mnxiong	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00165660	630101	VPD	5660	5660		MOVE FOR EQUP&FURN CCOG-ARPA	7,000.00		
2	00165660	630101	DTRN	5660	5660		MOVE FOR EQUP&FURN CCOG-ARPA	18,000.00		
3	00165660	630101	DTEC	5660	5660		MOVE FOR EQUP&FURN CCOG-ARPA		25,000.00	
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60043	BUA	12/04/2023	12/04/2023	ARPA	mnxiong	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00195660	986001	DTEC	5660	5660		MOVE FROM SALARIES ARPA-EQUIPMENT&FURNITURE	25,000.00		
2	00195660	9101		5660	5660		MOVE TO ARPA EQUIP Salaries and Wages		25,000.00	
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60114	BUA	12/06/2023	12/06/2023	Part Time	mnxiong	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00195630	9114		5630	5630		Move to 5630-9104 Contracted Employees		69,000.00	
2	00195630	9104		5630	5630		Move from 5630-9114 Temporary Cabco Employees	69,000.00		
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60201	BUA	12/08/2023	12/08/2023	KitchSupp	ypineda	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60201	BUA	12/08/2023	12/08/2023	KitchSupp	ypineda	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00195410	9330		5410	KitchSupp		Kitchen Supplies Tools & Minor Equipment	1,000.00		
2	00191910	9109		5410	KitchSupp		Kitchen Supplies Salary Adjustments		1,000.00	
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60221	BUA	12/11/2023	12/11/2023	AXON	blconrad	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00192130	9331		2130	AXON	T	Add. Body Camera Licenses Minor Office Equipment & Furn	5,925.00		
2	00192130	9342		2130	AXON	T	Add. Body Camera Licenses Minor Technology Equipment		5,000.00	
3	00192130	9301		2130	AXON	T	Add. Body Camera Licenses Office Supplies		925.00	
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60335	BUA	12/13/2023	12/13/2023	OfficeSpac	ypineda	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00191230	9331		1230	OfficeSpac		Office Setup Minor Office Equipment & Furn	15,537.00		
2	00191910	9109		1230	OfficeSpac		Office Setup Salary Adjustments		15,537.00	
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60363	BUA	12/14/2023	12/14/2023	Recruitmen	ypineda	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60363	BUA	12/14/2023	12/14/2023	Recruitmenypineda		1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00195610	9445		5610	Recruitmen		Recruitment Purchased Services	26,000.00		
2	00191910	9109		5610	Recruitmen		Recruitment Salary Adjustments		26,000.00	
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60660	BUA	12/15/2023	12/15/2023	Used Dozerkpgrant		1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	27094610	9661		4610	Used Dozer		Used Dozer Purchase Capital Reserve		53,250.00	
2	27094610	9860	2221	4610	Used Dozer		Used Dozer Purchase Equipment & Furniture-Veh	53,250.00		
							** JOURNAL TOTAL	0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60835	BUA	12/19/2023	12/19/2023	F-6	snpolitis	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00198140	9831	0154	BOC	F-6		matching grants funding Matching Grants		31,244.00	
2	00168140	6813	0154	BOC	F-6		matching grants funding Matching Grants Revnue	15,622.00		
3	00198140	9831	0213	BOC	F-6		matching grants funding Matching Grants	28,044.00		
4	00168140	6813	0213	BOC	F-6		matching grants funding Matching Grants Revnue		14,022.00	
5	00198140	9831	CC4H	BOC	F-6		matching grants funding Matching Grants	3,200.00		
6	00168140	6813	CC4H	BOC	F-6		matching grants funding Matching Grants Revnue		1,600.00	
							** JOURNAL TOTAL	0.00	0.00	

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60836	BUA	12/19/2023	12/19/2023	F-19	snpolitis	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00165760	6270	ST8	BOC	F-19		SHIIP funding increase		6,527.00	
							SHIIP GRANT			
2	00195760	9356	ST8	BOC	F-19		SHIIP funding increase	6,527.00		
							Special Program Supplies			
3	001	5704		BOC	F-19				6,527.00	1
							Appropriations			
4	001	5703		BOC	F-19			6,527.00		1
							Estimated Revenues			
							** JOURNAL TOTAL	6,527.00	6,527.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60837	BUA	12/19/2023	12/19/2023	F-21	snpolitis	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00191810	9342	0543	BOC	F-21		911 PC purchase funds		20,099.00	
							Minor Technology Equipment			
2	00191960	9721		BOC	F-21		911 PC purchase funds	20,099.00		
							Contrib to Special Revenue Fd			
3	40162740	6902		BOC	F-21		911 PC purchase funds		20,099.00	
							Contribution From General Fund			
4	40192740	9342		BOC	F-21		911 PC purchase funds	20,099.00		
							Minor Technology Equipment			
5	401	5704		BOC	F-21				20,099.00	1
							Appropriations			
6	401	5703		BOC	F-21			20,099.00		1
							Estimated Revenues			
							** JOURNAL TOTAL	20,099.00	20,099.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60839	BUA	12/19/2023	12/19/2023	F-23	snpolitis	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	00198240	9302		BOC	F-23		MP library collection refr	200,000.00		
							Circulation stock			

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60839	BUA	12/19/2023	12/19/2023	F-23	snpolitis	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
2	00168240	6901		BOC	F-23		MP library collection refr		200,000.00	
							Fund Balance Appropriated			
3	001	5704		BOC	F-23				200,000.00	1
							Appropriations			
4	001	5703		BOC	F-23			200,000.00		1
							Estimated Revenues			
							** JOURNAL TOTAL	200,000.00	200,000.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60840	BUA	12/19/2023	12/19/2023	F-24	snpolitis	1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	46063250	6841	DE	BOC	F-24		allocate duke rebate funds		18,924.99	
							Duke Power Rebate			
2	46093250	9315	DE	BOC	F-24		allocate duke rebate funds	18,924.99		
							Health and Safety - Duke DOE			
3	460	5704		BOC	F-24				18,924.99	1
							Appropriations			
4	460	5703		BOC	F-24			18,924.99		1
							Estimated Revenues			
							** JOURNAL TOTAL	18,924.99	18,924.99	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2024	06	60985	BUA	12/21/2023	12/21/2023	R.Brown Mcmsthorne		1	N	Hist	2024	

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION / ACCOUNT DESCRIPTION	DEBIT	CREDIT	OB
1	39097340	9607					R. Brown McAllister Archit	100,000.00		
							Architects			
2	39097340	9820					R. Brown McAllister Archit		100,000.00	
							Construction			
							** JOURNAL TOTAL	0.00	0.00	
							** GRAND TOTAL	245,550.99	245,550.99	

14 Journals printed

** END OF REPORT - Generated by Yesenia Pineda **

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Reports

SUBJECT:
Budget - Monthly Financial Update

BRIEF SUMMARY:
The County Manager requested monthly reports displaying relevant information regarding the year-to-date budget.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Rosh Khatri, Budget Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report

Cabarrus County, North Carolina
General Fund
Statement of Revenues and Expenditures - Budget and Actual
As of December 31, 2023*

***this report was pulled prior to month end close**

	Budgeted Amounts				Variance with	% Collected
	Original	Final	Actual Amounts	Encumbrances*	Final Budget	or Used
REVENUES						
Ad Valorem Taxes & Interest	(236,516,760)	(236,516,760)	(183,542,370)	$ -	$ 52,974,390	77.6%
Other Taxes	(47,896,330)	(47,896,330)	(17,380,552)	-	30,515,778	36.3%
Intergovernmental Revenues	(28,897,940)	(32,923,713)	(10,963,659)	-	21,960,055	33.3%
Permits and Fees	(8,326,455)	(8,326,455)	(4,955,905)	-	3,370,550	59.5%
Sales and Services	(15,638,414)	(15,793,906)	(7,977,801)	-	7,816,105	50.5%
Investment Earnings	(2,000,000)	(2,000,000)	(4,077,593)	-	(2,077,593)	203.9%
Miscellaneous/Other Finance Sources	(507,855)	(11,718,759)	(158,284)	-	11,560,475	1.4%
TOTAL REVENUES	**(339,783,753)**	**(355,175,923)**	**(229,056,164)**	**$ -**	**$ 126,119,759**	**64.5%**
EXPENDITURES						
GENERAL GOVERNMENT						
Board of Commissioners	$ 643,946	$ 591,764	$ 309,641	$ -	282,123	52.3%
Legal	757,566	838,674	306,845	29,795-	502,035	40.1%
County Manager	1,337,688	1,529,237	751,892	158,581	618,764	59.5%
Budget	346,789	346,929	149,855	-	197,074	43.2%
Strategy	263,104	262,974	133,523	-	129,451	50.8%
Internal Audit	134,766	134,766	28,019	-	106,747	20.8%
Procurement	237,838	237,838	102,739	-	135,099	43.2%
Communications	863,605	864,180	402,743	5,000	456,437	47.2%
Safety & Risk	241,906	259,413	99,733	-	159,680	38.4%
Human Resources	1,499,675	1,557,212	691,694	88,883	776,635	50.1%
Tax Collector	1,352,659	1,352,659	596,371	-	756,287	44.1%
Tax Administration	3,057,055	3,058,715	1,503,413	-	1,555,302	49.2%
Board of Elections	1,897,608	1,973,262	528,569	183,539	1,261,155	36.1%
Register of Deeds	771,914	771,914	394,798	-	377,116	51.1%
Finance	1,670,520	1,681,770	777,009	73,520	831,241	50.6%
Information Technology	8,809,560	11,197,949	4,194,706	1,175,509	5,827,735	48.0%
Non-departmental*	5,639,705	5,806,110	653,042	580,217	4,572,851	21.2%
Infrastructure & Asset Management						
Facility Design & Construction	293,965	295,259	105,816	-	189,442	35.8%
Grounds Maintenance	2,274,605	2,301,813	780,147	651,523	870,143	62.2%
Administration	2,767,819	2,770,664	1,113,347	56,639	1,600,678	42.2%
Sign Maintenance	221,207	221,343	87,234	3,237	130,873	40.9%
Building Maintenance	3,349,465	3,594,175	1,210,733	778,386	1,605,056	55.3%
Facility Services	2,874,876	2,931,760	1,263,163	232,114	1,436,482	51.0%
Fleet Maintenance	1,277,051	1,904,750	1,240,169	378,121	286,460	85.0%
Contribution to Other Funds	47,930,078	47,950,177	963,816	-	46,986,361	2.0%
Total General Government	**$ 90,514,973**	**$ 94,435,307**	**$ 18,389,016**	**$ 4,395,064**	**$ 71,651,228**	**24.1%**
PUBLIC SAFETY						
Sheriff						
Administration & Operations	$ 24,231,092	$ 28,851,800	10,506,890	2,698,103	$ 15,646,807	45.8%
Harrisburg Division	2,865,250	2,863,974	1,126,416	114,397	1,623,161	43.3%
Midland Division	331,552	331,552	162,623	-	168,929	49.0%
Mt. Pleasant Division	349,330	349,830	195,833	-	153,997	56.0%
School Resource Officers	2,571,815	2,571,699	1,080,693	-	1,491,006	42.0%
Detention Center	16,068,057	16,443,919	6,492,223	1,348,622	8,603,075	47.7%
Animal Control	1,170,363	1,290,350	566,868	88,693	634,789	50.8%
Animal Shelter	812,789	841,375	305,519	-	535,856	36.3%
Courts Maintenance	1,407,086	1,481,369	305,173	268,025	908,171	38.7%
Construction Standards	5,202,075	5,271,050	1,891,715	82,977	3,296,357	37.5%
Emergency Management	401,226	540,288	139,937	130,321	270,030	50.0%
Fire Services	1,922,300	1,918,374	797,224	167,491	953,659	50.3%
Fire Districts	1,661,330	1,661,330	630,187	-	1,031,143	37.9%
Emergency Medical Services	15,502,202	16,321,184	6,935,173	1,064,321	8,321,690	49.0%
Emergency Telephone	-	407,599	37,858	60,534	309,207	24.1%
Other Public Safety*	1,441,214	1,441,214	641,920	247,002	552,292	61.7%
Total Public Safety	**$ 75,937,680**	**$ 82,586,907**	**$ 31,816,251**	**$ 6,270,486**	**$ 44,500,169**	**46.1%**

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

Cabarrus County, North Carolina
General Fund
Statement of Revenues and Expenditures - Budget and Actual
As of December 31, 2023*

***this report was pulled prior to month end close**

	Budgeted Amounts				Variance with	% Collected
	Original	Final	Actual Amounts	Encumbrances*	Final Budget	or Used
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning & Development						
Planning	757,375	776,602	$ 277,108	$ -	$ 499,494	35.7%
Community Development	768,670	1,181,991	408,237	-	773,753	34.5%
Soil & Water Conservation	373,664	383,255	171,433	-	211,822	44.7%
Zoning Administration	286,379	286,485	138,095	15	148,375	48.2%
Economic Development Corporation	948,297	948,297	608,178	15,910	324,208	65.8%
Economic Development Incentives	1,700,000	1,700,000	98,148	-	1,601,852	5.8%
Other Economic & Physical Development*	1,524,113	1,524,113	157,454	72,000	1,294,659	15.1%
Total Economic & Physical Development	**$ 6,358,498**	**$ 6,800,743**	**$ 1,858,654**	**$ 87,926**	**$ 4,854,163**	**28.6%**
HUMAN SERVICES						
Veterans Services	$ 455,992	$ 455,856	$ 212,761	$ -	$ 243,095	46.7%
Cooperative Extension	471,822	515,754	$ 183,035	-	332,719	35.5%
Human Services						
Administration	7,355,879	7,393,599	3,330,008	395,941	3,667,650	50.4%
Economic Family Support Services	3,205,610	4,846,607	1,614,910	-	3,231,698	33.3%
Transportation	3,272,559	4,133,953	1,110,762	804,353	2,218,837	46.3%
Child Welfare	12,283,811	13,217,422	5,344,849	333,809	7,538,764	43.0%
Child Support Services	2,216,543	2,215,787	1,019,382	9,579	1,186,827	46.4%
Economic Services	10,767,221	9,245,571	3,485,895	66,724	5,692,952	38.4%
Adult and Family Services	2,813,574	2,919,650	1,237,051	33,549	1,649,049	43.5%
Nutrition	944,322	943,958	308,374	162,170	473,415	49.8%
Behavioral Health Division	288,143	290,843	122,155	1,375	167,313	42.5%
Senior Services	818,077	872,153	351,672	237,522	282,959	67.6%
Cabarrus Health Alliance	10,994,141	10,994,141	4,905,409	6,081,556	7,177	99.9%
Other Human Services*	1,045,511	2,747,612	1,124,617	1,424,144	198,851	92.8%
Total Human Services	**$ 56,933,205**	**$ 60,792,906**	**$ 24,350,879**	**$ 9,550,722**	**$ 26,891,305**	**55.8%**
EDUCATION						
Cabarrus County Schools Operating	$ 87,448,737	$ 87,448,737	$ 43,724,365	$ -	$ 43,724,372	50.0%
Kannapolis City Schools Operating	10,049,690	10,049,690	5,301,280	-	4,748,410	52.8%
RCCC Operating	4,316,397	4,316,397	2,158,200	-	2,158,197	50.0%
Cabarrus County Schools Capital	36,324	36,324	12,108	-	24,216	33.3%
Kannapolis City Schools Capital	8,832	8,832	2,944	-	5,888	33.3%
RCCC Capital	-	-	-	-	-	-
Other Education*	134,405	134,405	67,202	42,201	25,002	81.4%
Total Education	**$ 101,994,385**	**$ 101,994,385**	**$ 51,266,099**	**$ 42,201**	**$ 50,686,085**	**50.3%**
CULTURE & RECREATION						
Active Living & Parks						
Parks	$ 2,199,055	$ 2,468,648	$ 979,081	$ 305,687	$ 1,183,880	52.0%
Senior Centers	878,442	928,312	413,059	7,530	507,723	45.3%
Library System	4,941,516	5,142,715	2,117,673	172,461	2,852,581	44.5%
Other Cultural & Recreation*	26,000	26,000	26,000	103,500	(103,500)	498.1%
Total Culture & Recreation	**$ 8,045,013**	**$ 8,565,675**	**$ 3,535,814**	**$ 589,178**	**$ 4,440,684**	**48.2%**
DEBT SERVICE						
Schools	$ -	$ -	$ -	$ -	$ -	-
Other	-	-	-	-	-	-
Total Debt Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 339,783,753**	**$ 355,175,923**	**$ 131,216,713**	**$ 20,935,576**	**$ 203,023,635**	**42.8%**
Excess (deficiency) of revenues over (under) expenditures	**$ -**	**$ -**	**$ 97,839,451**	**$ (20,935,576)**	**$ 76,903,876**	

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Cabarrus County, North Carolina
Community Investment Fund
Statement of Revenues and Expenditures - Budget and Actual
As of December 31, 2023*

***this report was pulled prior to month end close**

	Budgeted Amounts					
	Original	Final	Actual Amounts	Encumbrances*	Variance with Final Budget	% Collected or Used
REVENUES						
Other Taxes	$ (27,930,000)	$ (27,930,000)	$ (10,174,458)	$ -	$ 17,755,542	36.4%
Intergovernmental Revenues	(404,000)	(404,000)	(191,879)	-	212,121	47.5%
Investement Earnings	-	-	(685,146)	-	(685,146)	100.0%
Other Finance Sources	(46,405,961)	(67,326,493)	(122,566)	-	67,203,927	0.2%
TOTAL REVENUES	**$ (74,739,961)**	**$ (95,660,493)**	**$ (11,174,048)**	**$ -**	**$ 84,486,445**	**11.7%**
EXPENDITURES						
Operations	$ 69,163,094	$ 90,533,626	$ 14,922,790	$ 13,600	$ 75,597,236	16.5%
Capital Outlay	5,576,867	5,126,867	-	-	5,126,867	0.0%
TOTAL EXPENDITURES	**$ 74,739,961**	**$ 95,660,493**	**$ 14,922,790**	**$ 13,600**	**$ 80,724,103**	**15.6%**
Excess (deficiency) of revenues over (under) expenditures	**$ -**	**$ -**	**$ (3,748,742)**	**$ (13,600)**	**$ 3,762,342**	

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Cabarrus County, North Carolina
Other Funds
Statement of Revenues and Expenditures - Budget and Actual
As of December 31, 2023*
*this report was pulled prior to month end close

	Budgeted Amounts				Variance with	% Collected
	Original	Final	Actual Amounts	Encumbrances*	Final Budget	or Used
Arena and Events Center						
REVENUES						
Arena Other Finance Source Revenues	$ (1,427,390)	$ (1,761,494)	$ (1,066,283)	$ -	$ 695,211	60.5%
Fair Sales and Services	(749,831)	(749,831)	(544,043)	-	205,788	72.6%
Fair Investment Earnings	(15,000)	(15,000)	(57,056)	-	(42,056)	380.4%
Fair Miscellaneous Revenue	(5,000)	(5,000)	(4,213)	-	788	84.3%
Total Arena and Events Center Fund	**$ (2,197,221)**	**$ (2,531,325)**	**$ (1,671,594)**	**$ -**	**$ 859,731**	**66.0%**
EXPENDITURES						
Arena and Events Center	$ 1,276,217	$ 1,610,321	$ 418,746	$ 394,936	$ 796,639	50.5%
County Fair	921,004	921,004	690,945	18,310	211,749	77.0%
Total Arena and Events Center Fund	**$ 2,197,221**	**$ 2,531,325**	**$ 1,109,691**	**$ 413,246**	**$ 1,008,388**	**60.2%**
Landfill Fund						
REVENUES						
Intergovernmental Revenues	$ (57,000)	$ (57,000)	$ (14,570)	$ -	$ 42,430	25.6%
Permits and Fees	(150,000)	(150,000)	(60,142)	-	89,858	40.1%
Sales and Services	(1,259,000)	(1,259,000)	(676,033)	-	582,967	53.7%
Investment Earnings	-	-	(98,780)	-	(98,780)	0.0%
Other Financing Sources	(618,400)	(1,663,531)	-	-	1,663,531	0.0%
Total Landfill Fund	**$ (2,084,400)**	**$ (3,129,531)**	**$ (849,525)**	**$ -**	**$ 2,280,006**	**119.4%**
EXPENDITURES						
Landfill Operations	$ 2,084,400	$ 3,129,531	$ 1,617,662	$ 412,820	$ 1,099,050	64.9%
Total Landfill Fund	**$ 2,084,400**	**$ 3,129,531**	**$ 1,617,662**	**$ 412,820**	**$ 1,099,050**	**64.9%**
911 Emergency Telephone Fund						
REVENUES						
Intergovernmental Revenues	$ (346,955)	$ (346,955)	$ (144,565)	$ -	$ 202,390	41.7%
Investment Earnings	(5,000)	(5,000)	(27,717)	-	(22,717)	554.3%
Other Finance Sources	(64,683)	(2,065,367)	(20,099)	-	2,045,268	0.0%
Total 911 Emergency Telephone Fund	**$ (416,638)**	**$ (2,417,322)**	**$ (172,282)**	**$ -**	**$ 2,224,941**	**7.1%**
EXPENDITURES						
Operations	$ 331,638	$ 285,147	$ 61,615	$ -	$ 223,532	21.6%
Debt Service	-	-	-	-	-	0.0%
Captial Outlay	85,000	2,132,175	898,097	1,149,077.60	85,000	0.0%
Total 911 Emergency Telephone Fund	**$ 416,638**	**$ 2,417,322**	**$ 959,713**	**$ 1,149,078**	**$ 308,532**	**87.2%**
Self-Insured Funds						
REVENUES						
Sales and Services	$ (20,871,092)	$ (20,871,092)	$ (8,829,891)	$ -	$ 12,041,201	42.3%
Investment Earnings	(25,000)	(25,000)	(154,955)	-	(129,955)	619.8%
Miscellaneous	(970,785)	(970,785)	(875,307)	-	95,478	90.2%
Other Finance Sources	(753,040)	(839,244)	-	-	839,244	0.0%
Total Self-Insured Funds	**$ (22,619,917)**	**$ (22,706,121)**	**$ (9,860,153)**	**$ -**	**$ 12,845,968**	**43.4%**
EXPENDITURES						
Workers Compensation Insurance	$ 1,971,537	$ 1,971,537	$ 436,627	$ -	$ 1,534,910	22.1%
Liability Insurance	2,059,040	2,059,040	1,471,740	-	587,300	71.5%
Dental Insurance	710,000	710,000	328,975	-	381,025	46.3%
Hospitalization Insurance	17,879,340	17,965,544	7,124,277	1,462,654	9,378,612	47.8%
Total Self-Insured Funds	**$ 22,619,917**	**$ 22,706,121**	**$ 9,361,620**	**$ 1,462,654**	**$ 11,881,847**	**47.7%**

Cabarrus County, North Carolina
Other Funds
Statement of Revenues and Expenditures - Budget and Actual
As of December 31, 2023*
*this report was pulled prior to month end close

	Budgeted Amounts				Variance with	% Collected
	Original	Final	Actual Amounts	Encumbrances*	Final Budget	or Used
Fire Districts Fund						
REVENUES						
Ad Valorem Taxes	$ (7,099,003)	$ (7,099,003)	$ (5,109,993)	$ -	$ 1,989,010	72.0%
Total Fire Districts Fund	**$ (7,099,003)**	**$ (7,099,003)**	**$ (5,109,993)**	**$ -**	**$ 1,989,010**	**72.0%**
EXPENDITURES						
Fire Districts	$ 7,099,003	$ 7,099,003	$ 3,804,169	$ -	$ 3,294,834	53.6%
Total Fire Districts Fund	**$ 7,099,003**	**$ 7,099,003**	**$ 3,804,169**	**$ -**	**$ 3,294,834**	**53.6%**
Social Services Fund						
REVENUES						
Sales and Services	$ (400,000)	$ (400,000)	$ -	$ -	$ 400,000	0.0%
Total Social Services Fund	**$ (400,000)**	**$ (400,000)**	**$ -**	**$ -**	**$ 400,000**	**0.0%**
EXPENDITURES						
Operations	$ 400,000	$ 400,000	$ -	$ -	$ 400,000	0.0%
Total Social Services Fund	**$ 400,000**	**$ 400,000**	**$ -**	**$ -**	**$ 400,000**	**0.0%**
Intergovernmental Fund						
REVENUES						
Sales and Services	$ (2,170,000)	$ (2,170,000)	$ (1,169,584)	$ -	$ 1,000,416	53.9%
Total Intergovernmental Fund	**$ (2,170,000)**	**$ (2,170,000)**	**$ (1,169,584)**	**$ -**	**$ 1,000,416**	**53.9%**
EXPENDITURES						
Operations	$ 2,170,000	$ 2,170,000	$ 938,583	$ -	$ 1,231,417	43.3%
Total Intergovernmental Fund	**$ 2,170,000**	**$ 2,170,000**	**$ 938,583**	**$ -**	**$ 1,231,417**	**43.3%**
TOTAL REVENUES	**$ (36,987,179)**	**$ (40,453,302)**	**$ (18,833,130)**	**$ -**	**$ 21,600,073**	**46.6%**
TOTAL EXPENDITURES	**$ 36,987,179**	**$ 40,453,302**	**$ 17,791,438**	**$ 3,437,797**	**$ -**	**52.5%**
Excess (deficiency) of revenues over (under) expenditures	**$ -**	**$ -**	**$ 1,041,693**	**$ (3,437,797)**	**$ 21,600,073**	

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CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Reports

SUBJECT:
County Manager - Monthly Building Activity Reports

BRIEF SUMMARY:
The Board of Commissioners requested monthly reports of building and permit activities including information of plans under review.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Kelly Sifford, Assistant County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report
- Report

Cabarrus County Construction Standards Dodge Report 12/1/2023-12/31/2023

Jurisdiction: All

New Construction

Description	Const Code	Buildings	Housing Units	Estimated Cost
Single Family Houses Detached	101	117	117	$20,547,615.00
Single Family Houses Attached	102	67	67	$8,073,588.00
Three and Four Family Buildings	104	1	3	$369,000.00
Five or More Family Buildings	105	1	7	$552,000.00
Manufactured Home (Mobile Homes)	106	1	1	$10,000.00
Amusement, Social, and Recreational	318	2	0	$702,000.00
Office, Bank, and Professional Buildings	324	4	0	$1,373,494.00
Other Nonresidential Buildings	328	5	0	$2,743,575.00
Structures Other Than Buildings	329	10	0	$1,564,981.78
Other	999	17	0	$2,107,735.26
Sub Total (New Construction)		225	195	$38,043,989.04

Addition, Alteration, and Conversion

Description	Const Code	Buildings	Housing Units	Estimated Cost
Additions, Alterations and Conversions - Nonresidential and No housekeeping	437	4	0	$20,787,000.00
Sub Total (Addition, Alteration, and Conversion)		4	0	$20,787,000.00

Demolition of Buildings

Description	Const Code	Buildings	Housing Units	Estimated Cost
Two-Family Buildings	646	1	3	$369,000.00
Sub Total (Demolition of Buildings)		1	3	$369,000.00
Grand Total		230	198	$59,199,989.04

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 12/1/2023 through End Date: 12/31/2023

Wilkinson	File Date	Address	Application Name	Description	Est Cost	Est Sq Ft
BU2023-04356	12/1/2023	5555 CONCORD PKWY S CONCORD, NC 28027	BRIAN MILLER	Cirque du Soleil - BAZZAR (TEMPORARY SET UP DEC 01 - JAN 24) Live theatrical circus performed in a Big Top tent with a capacity of up to approximately 2600 people. Generators will power the site, public toilets will be fully plumbed and a NC certified engineer has stamped all our drawings and calculations, hereby attached.	$25,000	180,000
BU2023-04366	12/1/2023	7650 GRIFFINS GATE DR SW CONCORD, NC 28025	CALVIN CONSTR. SERVICE, LLC, T/A CCS CONSTR. SERVICES	Mills at Rocky River Retaining Wall ~~ Install a segmental retaining wall	$218,051	0
BU2023-04401	12/5/2023	1584 CONCORD PKWY N CONCORD, NC 28025		OUTBACK SIGNS ~~ - Signs A & D: 23 1/2" Outback Steakhouse Internally Illuminated Individual Channel Letters - Signs B & C: 18" Outback Steakhouse Internally Illuminated Individual Channel Letters - Sign E: Take Away Internally Illuminated Wall Cabinet - Sign F: Outback Internally Illuminated D/F Monument w/ channel letters & wall signs mounted to cabinet - Decor Panel A & B: Australia Map Mural Internally Illuminated Aluminum panel w/ reverse-lit LEDs	$33,692	0
BU2023-04408	12/5/2023	575 PLEASANT AVE KANNAPOLIS, NC 28081	MASTEC NETWORK SOLUTIONS	AT&T Site: 074-974 ~~ ground & tower work proposed; (1) fiber trunk and (4) DC power trunks for ground work. (6) antenna additions, (6) radios (RRUs), and (2) surge protectors (SPDS.) No increase in the square footage, lease area, or tower height. REPLACE EXPIRED PERMIT BU2022-04277	$12,500	0
BU2023-04411	12/5/2023	6010 CRIMSON CEDAR CT KANNAPOLIS, NC 28081	REDWOOD CONSTRUCTION COMPANY LLC	BUILDING X- 7UNITS	$552,000	12,424
BU2023-04412	12/5/2023	696 N CANNON BLVD 100 KANNAPOLIS, NC 28083	Bakery (Willie Lopez) - change-in-use upfit	change in use up-fit for bakery WARM VANILLA BOX NEEDS NEW POWER FOR COMMERCIAL KITCHEN EQUIPMENT AND PLUMBING TO ADD COMMERCIAL PREP/WASH SINKS.	$11,000	3,376
BU2023-04427	12/6/2023	1420 CONCORD PKWY S CONCORD, NC 28027	BRASFIELD & GORRIE, L.L.C.	Bransfield & Gorrie	$830,000	7,200
BU2023-04444	12/8/2023	1048 COPPERFIELD BLVD NE CONCORD, NC 28025	Valhalla Meadery LLC - DBA: Buzzed Viking Brewing Company	ABC		
BU2023-04453	12/8/2023	2920 STREAMSIDE DR DAVIDSON, NC 28036	NORMAN CONSTRUCTION COMPANY	Farms at Riverpoint - Retaining wall ~~ One 800 square foot retaining wall	$25,000	800
BU2023-04460	12/11/2023	8111 CONCORD MILLS BLVD CONCORD, NC 28027	CONTRACTOR MANAGEMENT GROUP MENEMSHA EEV GROUP INC.	COMMERCIAL UPFIT	$100,000	4,058
BU2023-04467	12/11/2023	818 UNION ST S CONCORD, NC 28025	KOONTZ CONSTRUCTION, LLC	STRUCTURAL ROOFING REPAIR per engineer drawings	$27,000	2,400
BU2023-04468	12/11/2023	6009 CRIMSON CEDAR CT KANNAPOLIS, NC 28081	REDWOOD CONSTRUCTION COMPANY LLC	BUILDING Y 8 UNITS	$571,000	13,780

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 12/1/2023 through End Date: 12/31/2023

BU2023-04479	12/12/2023	595 WARREN C COLEMAN BLVD S CONCORD, NC 28025	SYNERGY RESOURCES LLC	MILESTONE EVENT VENUE ~~ Installation of new partitions, finishes, and plumbing, mechanical, electrical infrastructure required for proposed use	$462,000	38,000
BU2023-04489	12/13/2023	8830 E FRANKLIN ST MT PLEASANT, NC 28124	JDI CONSTRUCTION	CANTINA 73: DEMO, ADDITION AND UPFIT	$298,000	1,455
BU2023-04492	12/13/2023	1584 CONCORD PKWY N PKWY N CONCORD, NC 28025	JERRY KACHEL, BUILDER, INC.	NEW Outback Steakhouse ~~	$1,550,000	4,694
BU2023-04495	12/13/2023	8400 AUTOMATION DR NW CONCORD, NC 28027	RANGER CONSTRUCTION COMPANY INC	SUPERVISION OF AUTO STORE EQUIPMENT INSTALL AND CONNECT ELECTRICAL	$10,000	25,000
BU2023-04515	12/14/2023	4971 STOUGH RD CONCORD, NC 28027	PEAK CITY CONSTRUCTION, CORP. (COMMERCIAL SOLAR PANELS)	COMMERCIAL SOLAR:~~INSTALLING ROOFTOP SOLAR PANELS ON PUBLIC STORAGE #26543	$120,000	8,781
BU2023-04527	12/15/2023	703 PITTS SCHOOL RD NW CONCORD, NC 28027	Fortius- Richardson LLC	3 wall drywall storage room For Suite G	$10,000	10,000
BU2023-04530	12/15/2023	675 PITTS SCHOOL RD NW CONCORD, NC 28027	RITE LITE SIGNS, INC.	Axial - Bond Farms 1 SIGN ~~ Non-illuminated reverse channel letter logos, mounted with address numbers.	$6,358	0
BU2023-04532	12/15/2023	6031 GATEWAY CENTER DR KANNAPOLIS, NC 28027	KANNAPOLIS CONSTRUCTION COMPANY, INC.	new interior finishes and to replace 4 ceiling lights.	$38,325	212
BU2023-04540	12/15/2023	2855 JIM JOHNSON RD CONCORD, NC 28027	ICON CUSTOM MASONRY INC.	Cannon Manor Primary Entrance	$90,234	0
BU2023-04542	12/18/2023	4345 PAPA JOE HENDRICK BLVD CHARLOTTE, NC 28262	JAMES R VANNOY & SONS CONSTRUCTION	Hendrick Motorsports Engineering Consolidation ~~ The renovation includes new clerestory windows with new steel reinforcement construction. Interior Upfit scope of work includes rework of existing lighting, power, and HVAC for new open office layout.	$298,266	3,363
BU2023-04544	12/18/2023	6066 CRIMSON CEDAR CT KANNAPOLIS, NC 28081		BUILDING DD 5 UNITS	$358,000	8,637
BU2023-04546	12/18/2023	7198 CALDWELL RD HARRISBURG, NC 28075	SPECTRUM BUILDING COMPANY, INC	Club Pilates Harrisburg ~~ Pilates fitness UPFIT	$162,000	1,886
BU2023-04548	12/18/2023	150 CONCORD COMMONS PL SW CONCORD, NC 28027	BURCHETTE SIGN / Melinda Nguyen	Woodforest Wall sign ~~ Remove old and install new wall sign	$1,500	0
BU2023-04551	12/18/2023	530 CABARRUS AVE W CONCORD, NC 28027	IKES CONSTRUCTION INC	CCM Brown Mill Office ~~ Tenant upfit of existing stand alone old office building facing Cabarrus Ave. Has been vacant for years. Building to be upfitted for CCM housing team. New waterclosets to meet accessibility code, egress, new hvac, new finishes, and new casework.	$456,948	2,604
BU2023-04552	12/18/2023	2425 MIDLAND RD MIDLAND, NC 28107	DAVCO ROOFING AND SHEET METAL, INC	ROOF REPLACEMENT - 119,500 SF	$951,161	119,500
BU2023-04558	12/19/2023	2601 S CANNON BLVD KANNAPOLIS, NC 28083	BRIGMAN DARRELL T	DAYCARE UPFIT	$5,000	1,068
BU2023-04566	12/19/2023	1355 COX MILL RD CONCORD, NC 28027	RITE LITE SIGNS, INC.	Cox Mill Highschool ~~ REMOVING EXISTING SIGN COMPONENTS, USING EXISTING FOOTING. INSTALL NEW SIGN EMC AND UPPER ILLUMINATED CABINET	$28,957	0

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 12/1/2023 through End Date: 12/31/2023

BU2023-04582	12/20/2023	13470 PLAZA RD EXT CHARLOTTE, NC 28215	JAMES CONTRACTING, LLC	Riccobene Family Dentistry ~~ First upfit to cold dark shell for dental office use.(SHELL: PRB2023-00943)	$530,280	4,055
BU2023-04588	12/20/2023	924 S MAIN ST KANNAPOLIS, NC 28081	K TOWN PUB AND PIZZA	ABC		
BU2023-04589	12/20/2023	1 CANNON BALLER WAY KANNAPOLIS, NC 28081	GCL DEVELOPMENT, LLC	Kannapolis Ballpark~~Renovation to existing ballpark facilities to conform with PDL guidelines.	$540,000	2,503
BU2023-04590	12/20/2023	7650 GRIFFINS GATE DR SW CONCORD, NC 28025	OWENS ROOFING, INC.	roof replacement on the Griffin Middle School	$1,107,847	168,715
BU2023-04610	12/21/2023	7120 WEDDINGTON RD 128 CONCORD, NC 28027	BOOE CONSTRUCTION LLC - 7120 Weddington Rd Suite 128 - 132 Upfit	7120 Weddington Rd Suite 128-132 tenant up-fit 3882 sf shell space up-fit for use as office / warehouse 1280 sf general office+ 2821 sf Warehouse upfit in existing shell building. Associated plumbing, mechanical and electrical infrastructure	$64,000	4,000
BU2023-04611	12/21/2023	7120 WEDDINGTON RD 104 CONCORD, NC 28027	BOOE CONSTRUCTION LLC - 7120 Weddington Rd Suite 104-112	7120 Weddington Rd Suite 104-112 tenant up-fit 5033 sf shell space up-fit for use as office / warehouse 3013 sf general office+ 28211 sf Warehouse upfit in existing shell building. Associated plumbing, mechanical and electrical infrastructure	$162,000	0
BU2023-04640	12/22/2023	1725 NC HWY 49 S CONCORD, NC 28027	SPECIALTY CONTRACTING UNLIMITED, INC.	COMMERCIAL NEW	$585,000	9,600
BU2023-04644	12/22/2023	3770 NC HWY 49 S HARRISBURG, NC 28075	WINDSOR CONTRACTINC, LLC	Intergrated Martial Arts Academy ~~ NEW CONSTRUCTION	$315,250	3,476
BU2023-04661	12/28/2023	2361 CONCORD LAKE RD CONCORD, NC 28025	RHINOLIFT LLC	STRUCTURAL REPAIR	$60,000	2,953
BU2023-04662	12/28/2023	204 BRANCHVIEW DR SE CONCORD, NC 28025	DOMINO CONSTRUCTION LLC	WATERS COMMERCIAL - Remodeling the existing offices and creating a hallway to unite the two sides of the back offices of the building in the rear. Removing garage door and installing new windows and doors for better access to the downstairs and bring the building up to NCBC.	$88,000	2,093
BU2023-04663	12/28/2023	3234 PERRY ST CONCORD, NC 28027	MASTEC NETWORK SOLUTIONS (AT&T Site: 074-555)	AT&T Site: 074-555~~UPGRADE AND COLLOCATION ON EXISTING TELECOM FACILITY, GROUND AND TOWER WORK	$12,500	0
BU2023-04666	12/28/2023	225 WILSHIRE AVE SW CONCORD, NC 28025	TDP CONSTRUCTION - Safewaze Upfit	Safewaze ~~ Existing Manufacturing and storage/warehouse to add office/cubicles to warehouse space in Bldg 7.	$50,000	1,194
BU2023-04667	12/28/2023	11 CONCORD COMMONS PL SW CONCORD, NC 28027	THE SIGN CLINIC - SIGN	UPS, CONCORD COMMONS - SIGN ~~ Install illuminated sign on storefront	$1,500	0
BU2023-04670	12/29/2023	7335 MILL RUINS AVE SW CONCORD, NC 28025	LITTLE LEADERS DEVELOPMENT CENTER	DAYCARE INSPECTION		
BU2023-04676	12/29/2023	2818 STADIUM DR KANNAPOLIS, NC 28083	Lockwood Identity Inc. DBA SignArt	Lakeshore Corporate Park ~~ Install One (1) 5' x 12' Single Face Illuminated Monument sign on 36" stone base with 2" stone cap on concrete slab with 24" wide x 48" deep footing.	$14,875	104
BU2023-04678	12/29/2023	4245 MAIN ST HARRISBURG, NC 28075	RITE LITE SIGNS, INC.	Venture Church ~~ Installation of illuminated channel letters on raceway.	$1,191	0
BU2023-04702	12/29/2023	2891 STADIUM DR KANNAPOLIS, NC 28083	- monument sign B	Lakeshore Corporate Park - monument sign B ~~ Install One (1) 30" x 72" Non-illuminated Monument sign on a 36" x 84" stone base with 2" stone cap on concrete slab with 13-3/4" wide x 48" deep footing.	$9,475	9,475

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 12/1/2023 through End Date: 12/31/2023

BU2023-04704	12/29/2023	3380 DUTCH CREEK DR CHARLOTTE, NC 28215	D.R. MOZELEY INC.	COMMERCIAL NEW - FUEL CENTER	$45,000	41,382
				Total Plans Reviewed: 47	**$43,355,640**	**2,795,152**

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Reports

SUBJECT:
DHS -Emergency Assistance Quarterly Report

BRIEF SUMMARY:
A quarterly report for DHS Emergency Support.

REQUESTED ACTION:
Provide information.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report
- Report

October-December WFEA Report

Date From: October
Date To: December

Emergency Assistance Approvals:	7
200% Service Approvals:	10
Total Approvals:	17
Total Denials:	78
Total Withdrawn:	3

Emergency Assistance Approved:	$5797.50
200% Services Assistance Approved:	$9646.31

Year to Date Summary

Total Applications:	725
Total Assistance Provided:	$45187.15

Work First Emergency Assistance Quarterly Report
October 2023 – December 2023

The Work First Emergency Assistance (EA) program is designed to assist families' sporadic emergency needs. We continue to experience a high volume of application denials mainly due to client's not meeting the federal Temporary Assistance for Needy Families (TANF) requirements such as not having a minor child in the home, not meeting income guidelines, failing to provide requested information, not having a documented crisis, or not being able to maintain ongoing expenses. The program application and requirements can be found on the Cabarrus County Website at https://forms.cabarruscounty.us/Forms/wfea.

This quarter, along with the help of our Information Technology Department, we were able to launch a new dashboard https://workfirstdashboard.cabarruscounty.us/. Just recently a reporting feature was added and implemented. The report provided is a snapshot of what is currently being captured.

Lora Lipe
EFSS Program Administrator

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Reports

SUBJECT:
EDC - December 2023 Monthly Summary Report

BRIEF SUMMARY:
The Cabarrus Economic Development Corporation (EDC) provides monthly updates on the local economic and industry activities in the form of the included report.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Page Castrodale, EDC Executive Director

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:
This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS:

- Report

Project Activity Report

DECEMBER 2023

Cabarrus Economic Development

Current Active Projects
49

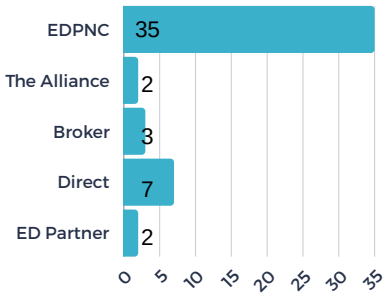
Projects Added in December
6

STATS OVER THE PAST MONTH

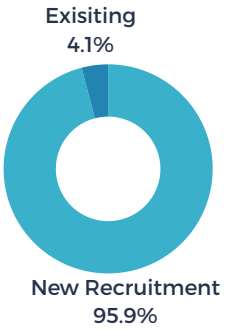
The EDC received 15 new projects/RFIs (request for information) in December and submitted sites/buildings for 6 of the new requests. There were 4 client/consultant site visits or meetings in December.

Project Activity Highlights

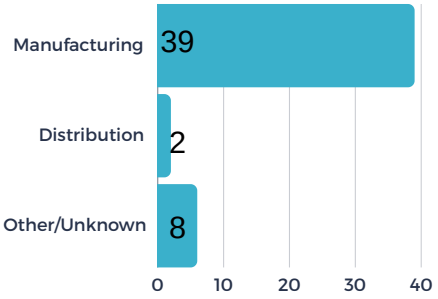
PROJECTS BY SOURCE



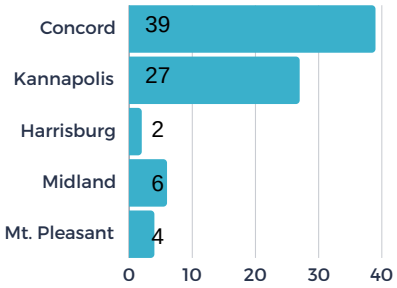
PROJECTS BY TYPE



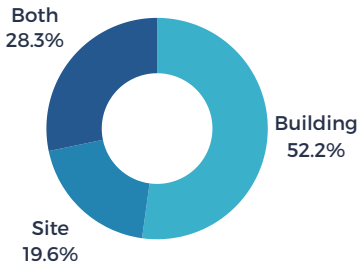
PROJECTS BY INDUSTRY



OF PROJECTS BY LOCATION



BUILDINGS VS. SITE - %



217
average jobs per project

$115M
average investment per project

164K
average square feet per project

35
average acres per project

31%
of Cabarrus EDC's projects involved companies outside of the U.S.

57 Union Street South
Concord, NC 28025

704-703-1725
www.cabarrusedc.com

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Reports

SUBJECT:
Infrastructure & Asset Management - Courthouse Construction Update

BRIEF SUMMARY:
Updated information on the Courthouse construction project.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Michael Miller, Director of Design and Construction

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Report

1975 Courthouse Renovation Update (1.16.24)

Work Completed over the last 45 days:

-Duct and mechanical pipe installation continued.

-Work on connecting chilled water lines to the Sheriff's Admin. building as a part of the chiller redundancy project continued.

-Steel erection for the new façade continued.

-Installation of electrical conduits on the basement and 1st floors continued.

-Spray on fire proofing of structural members continued.

-Demolition is complete.

-New roof installation was completed.

-Interior wall framing continued.

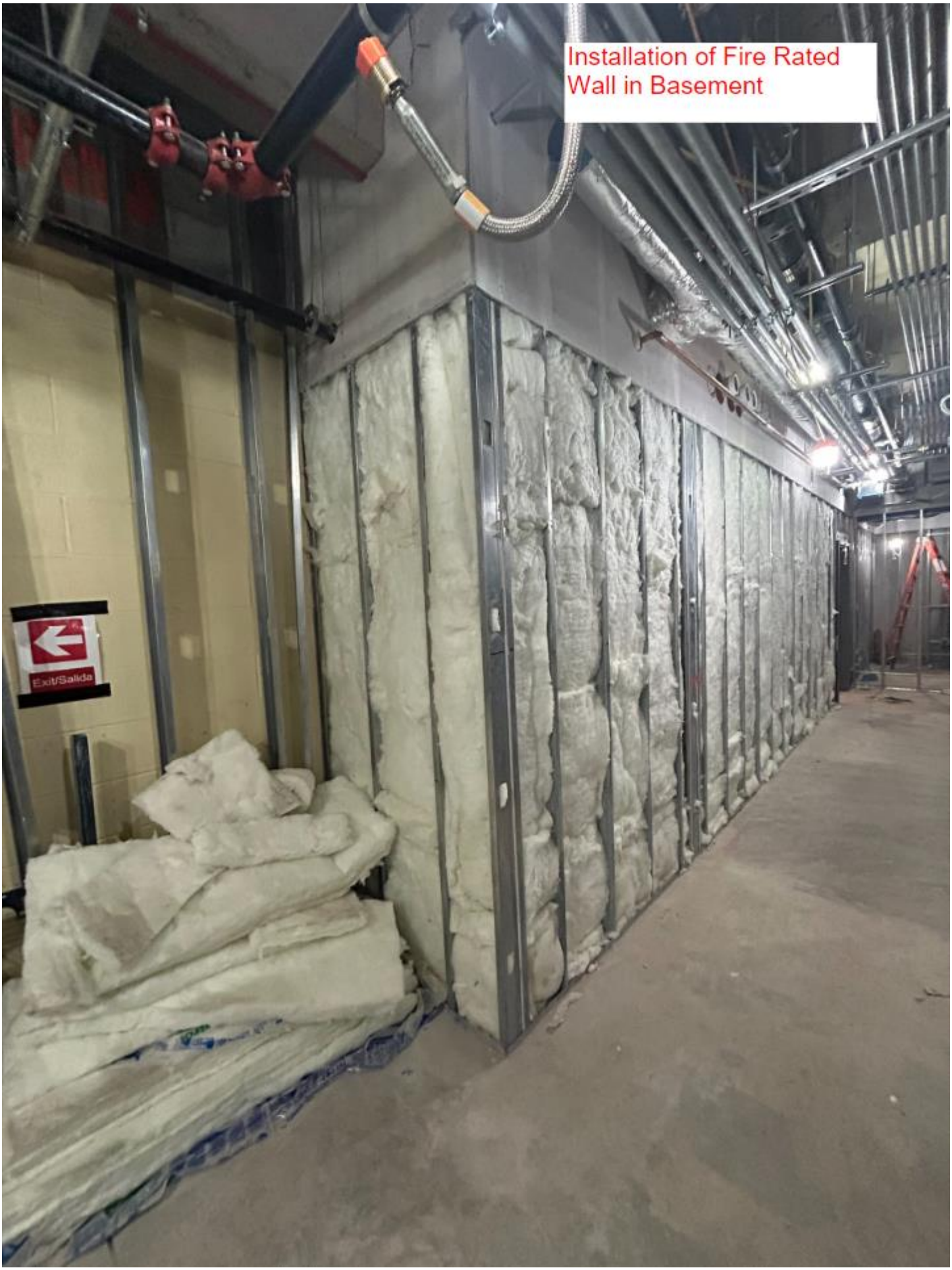
Work scheduled for the next 30 days:

-Plumbing, mechanical, and electrical rough ins will continue.

-Chiller redundancy work will continue in the Sheriff's Admin. building sallyport.

-Layout and framing of the new interior walls will continue.

-Aluminum curtain wall installation will begin on the West elevation of the building


Installation of Fire Rated
Wall in Basement
Exit/Salida



Basement Framing and New Plumbing


South Side Exterior


West Side Exterior


New Duct in Area A 1st Floor
SKYJACK
SJIII 3219
1-800-UR-RENTS
SKYJACK
SKYJACK
United Rentals


West Elevation - Air Barrier complete, Panel Framing began
Construction Entrance
DANGER


1C - Framing & Top Out Progress.
OH MEP install has begun


2nd Floor - Fireproofing

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Reports

SUBJECT:
Infrastructure & Asset Management - Afton Library and Active Living Center Construction Update

BRIEF SUMMARY:
Updated information on the Afton Library and Active Living Center Construction project.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Michael Miller, Director of Design and Construction

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Report

Afton Library/Active Living Center Construction Update (1/16/24)





Past 45 Days

- Rough grading of the site is substantially complete.
- The footings have been finished.
- Plumbing and electrical under slab rough ins have been ongoing.
- Prep of the building slab was completed.
- Utility connections have been ongoing.
- Building slab has been poured.

Next 30 Days

- Site utility connections will continue.
- Storm water work on site will continue.
- Structural steel will start to be erected.

CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Reports

SUBJECT:
Infrastructure & Asset Management - Mt Pleasant Library and Active Living Center Construction Update

BRIEF SUMMARY:
Updated information on the Mt. Pleasant Library and Active Living Center construction project.

REQUESTED ACTION:
For informational purposes. No action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:
Michael Miller, Director of Design and Construction

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS:

- Report

Mt. Pleasant Library and Active Living Center at Virginia Foils Park Construction Update (January 16, 2024)

Progress over the last 45 days:

-Steel erection on the main building is now complete

-Layout and framing of the exterior walls on the main building began

-Continued work on storm water basins

-Sanitary sewer tie in is complete

-Pre-engineered metal storage building construction began

-Site work continued

Plan for the next 30 days:

-Continue wall framing on main building

-Complete pre-engineered metal storage building

-Start work on foundation and concrete slab of concession and storage building

-Mechanical, electrical, and plumbing rough ins on the main building will begin

-Roofing will begin on the main building


Washington St.
Cook St.
Funeral Home











CABARRUS COUNTY

BOARD OF COMMISSIONERS
REGULAR MEETING

January 16, 2024
6:30 PM

AGENDA CATEGORY:
Closed Session

SUBJECT:
Closed Session - Pending Litigation, Economic Development and Acquisition of Real Property

BRIEF SUMMARY:
A closed session is needed to discuss matters related to pending litigation, economic development and acquisition of real property as authorized by NCGS 143-318.11(a)(3), (4) and (5).

REQUESTED ACTION:
Motion to go into closed session to discuss matters related to pending litigation, economic development and acquisition of real property as authorized by NCGS 143-318.11(a)(3) (4) and (5).

EXPECTED LENGTH OF PRESENTATION:
1 Hour or More

SUBMITTED BY:
Mike Downs, County Manager

BUDGET AMENDMENT REQUIRED:
No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS: