

**City of Whiteville, North Carolina
City of Whiteville's Contributions
Required Supplementary Information
Last Six Fiscal Years**

Local Government Employees' Retirement System

	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 242,630	\$ 215,529	\$ 206,837	\$ 176,546	\$ 174,463	\$ 170,382
Contributions in relation to the contractually required contribution	242,630	215,529	206,837	176,546	174,463	170,382
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City of Whiteville's covered payroll	\$ 3,014,762	\$ 2,770,507	\$2,747,989	\$ 2,567,451	\$ 2,431,308	\$ 2,387,209
Contributions as a percentage of covered payroll	8.05%	7.78%	7.53%	6.88%	7.18%	7.14%

City of Whiteville, North Carolina
Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance
June 30, 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Beginning Balance	\$ 273,960	\$ 330,342	\$ 328,706
Service Cost	19,766	19,188	20,906
Interest on the total pension liability	8,400	12,326	11,356
Changes of benefit terms	-	-	-
Differences between expected and actual experience in the measurement of the total pension liability	(69,194)	(85,640)	-
Changes of assumptions or other inputs	(8,871)	19,774	(9,386)
Benefit payments	(16,278)	(22,030)	(21,240)
Other changes	-	-	-
Ending balance of the total pension liability	<u>\$ 207,783</u>	<u>\$ 273,960</u>	<u>\$ 330,342</u>

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

City of Whiteville, North Carolina
Schedule of Total Pension Liability as a Percentage of Covered Payroll
Law Enforcement Officers' Special Separation Allowance
June 30, 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total pension liability	\$ 207,783	\$ 273,960	\$ 330,342
Covered payroll	\$ 882,041	\$ 829,890	851,737
Total pension liability as a percentage of payroll	23.56%	33.01%	38.78%

Notes to the schedules:

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

**City of Whiteville, North Carolina
Other Postemployment Benefits
Required Supplementary Information
Schedule of Changes in the Total OPEB Liability and Related Ratios**

Total OPEB Liability	<u>2019</u>	<u>2018</u>
Service Cost	\$ 123,618	\$ 139,194
Interest	90,200	78,733
Changes in benefit terms	-	-
Difference between expected and actual experience	1,667	1,903
Changes of assumptions or other inputs	(142,771)	(250,702)
Benefit payments	(52,661)	(49,675)
Other	-	-
Net change in total OPEB liability	<u>\$ 20,053</u>	<u>\$ (80,547)</u>
Total OPEB Liability - beginning	<u>\$ 2,559,811</u>	<u>\$ 2,640,358</u>
Total OPEB Liability - ending	<u><u>\$ 2,579,864</u></u>	<u><u>\$ 2,559,811</u></u>
Covered payroll	\$ 2,757,830	\$ 2,757,830
Total OPEB liability as a percentage of covered payroll	93.55%	92.82%

Notes to the 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:

<u>Fiscal year</u>	<u>Rate</u>
2019	3.89%
2018	3.56%

INDIVIDUAL FUND STATEMENTS AND SCHEDULES

City of Whiteville, North Carolina
 General Fund
 Comparative Balance Sheets
 June 30, 2019 and June 30, 2018

Exhibit B-1

	June 30, 2019	June 30, 2018
Assets		
Cash and cash equivalents	\$ 2,139,606	\$ 3,089,554
Restricted Cash	408,823	556,772
Receivables, net:		
Taxes	30,296	28,894
Accounts	86,694	158,857
Due from other governments	557,058	497,179
Due from other funds	894,742	205,712
Due from component unit	40,601	39,805
Total assets	\$ 4,157,820	\$ 4,576,773
Liabilities and fund balances		
Liabilities:		
Accounts payable and accrued liabilities	\$ 242,387	\$ 436,768
Due to other funds	19,459	1,085
Total liabilities	261,846	437,853
Deferred Inflows of Resources		
Property taxes	30,296	28,894
Prepaid Licenses	360	360
Total deferred inflows of resources	30,656	29,254
Fund balances:		
Restricted:		
Stabilization by State Statute	1,579,095	901,553
Streets	299,113	514,772
Debt Reserve	17,292	17,292
Assigned		
Subsequent year's expenditures	311,000	609,900
Unassigned		
Total fund balances	1,658,818	2,066,149
Total liabilities, deferred inflows of resources and fund balances	\$ 4,157,820	\$ 4,576,773

City of Whiteville, North Carolina
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended June 30, 2018
 (With Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

Exhibit B-2

	2019			2018
	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues				
Ad Valorem taxes:				
Taxes	\$ 2,573,356	\$ 2,470,377	\$ (102,979)	\$ 2,462,235
Penalties and interest	10,000	11,931	1,931	14,649
Total	<u>2,583,356</u>	<u>2,482,308</u>	<u>(101,048)</u>	<u>2,476,884</u>
Other taxes and licenses:				
Assessments	-	75	75	210
In Lieu of Taxes	5,700	5,931	231	5,725
Privilege license	300	500	200	725
Total	<u>6,000</u>	<u>6,506</u>	<u>506</u>	<u>6,660</u>
Unrestricted intergovernmental:				
Beer and Wine Tax	25,000	22,723	(2,277)	23,146
Court Cost and Fees	-	1,828	1,828	2,156
Hold Harmless	256,240	269,225	12,985	258,794
Local Option Sales Tax	1,031,927	1,020,770	(11,157)	981,677
Sales Tax Refund	-	-	-	-
ABC Profit Distribution	30,000	42,522	12,522	36,186
Telecommunications Tax	64,776	60,173	(4,603)	65,764
Video Franchise Fee	47,484	44,267	(3,217)	48,246
Utilities Sales Tax & Piped Natural Gas Sales Tax	398,354	437,503	39,149	415,969
Total	<u>1,853,781</u>	<u>1,899,011</u>	<u>45,230</u>	<u>1,831,938</u>
Restricted intergovernmental revenues:				
ABC Revenue - Law Enforcement	6,000	6,000	-	6,000
ABC Revenue - Fire	2,600	4,252	1,652	3,619
Controlled Substance Tax	-	507	507	131
Christmas Cops	1,200	400	(800)	1,260
NCDNCR Grant Proceeds	-	50,000	50,000	-
Waste Disposal Tax	3,613	3,694	81	3,650
Reimbursement Whiteville City Schools	109,000	101,534	(7,466)	69,871
Powell Bill allocation	160,000	159,324	(676)	163,280
Total	<u>282,413</u>	<u>325,711</u>	<u>43,298</u>	<u>247,811</u>
Permits and fees:				
Building Permits	16,800	12,892	(3,908)	12,612
Inspection Fees	46,720	23,337	(23,383)	22,797
Total	<u>63,520</u>	<u>36,229</u>	<u>(27,291)</u>	<u>35,409</u>
Sales and Services:				
Refuse Collection Fees	-	-	-	1,196,911
Rent	10,000	6,696	(3,304)	10,044
Concessions	1,000	288	(712)	711
Emergency Services	-	11,483	11,483	5,918
Fire Protection Fees	6,720	10,779	4,059	-
Recreation Department Fees & Insurance Pymts.	24,640	20,346	(4,294)	23,520
Total	<u>42,360</u>	<u>49,592</u>	<u>7,232</u>	<u>1,237,104</u>

City of Whiteville, North Carolina
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended June 30, 2018
 (With Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

Exhibit B-2

	2019		Variance Positive (Negative)	2018
	Final Budget	Actual		Actual
Other Revenue				
Insurance recovery	-	805	805	29,436
Investment earnings	3,000	17,944	14,944	4,175
Sale of Fixed Assets	151,030	130,000	(21,030)	20,579
Miscellaneous	12,520	21,881	9,361	16,331
Total	<u>166,550</u>	<u>170,630</u>	<u>4,080</u>	<u>70,521</u>
Total Revenues	<u>\$ 4,997,980</u>	<u>\$ 4,969,987</u>	<u>\$ (27,993)</u>	<u>\$ 5,906,327</u>
Expenditures				
General Government:				
Governing body:				
Salaries and employee benefits	\$ 11,837	\$ 12,793	\$ (956)	\$ 11,707
Professional services	-	58	(58)	75
Operating expenditures	11,728	5,972	5,756	11,324
Total	<u>23,565</u>	<u>18,823</u>	<u>4,742</u>	<u>23,106</u>
Administration:				
Salaries and employee benefits	206,765	204,481	2,284	260,202
Professional services	13,431	16,714	(3,283)	30,514
Operating expenditures	66,879	69,846	(2,967)	97,418
Capital outlay	215,000	-	215,000	11,645
Total	<u>502,075</u>	<u>291,041</u>	<u>211,034</u>	<u>399,779</u>
Public Buildings:				
Operating expenditures	48,500	41,066	7,434	45,391
Capital outlay	-	-	-	-
Total	<u>48,500</u>	<u>41,066</u>	<u>7,434</u>	<u>45,391</u>
Total general government	<u>574,140</u>	<u>350,930</u>	<u>223,210</u>	<u>468,276</u>
Public safety:				
Police department:				
Salaries and employee benefits	1,632,278	1,450,310	181,968	1,368,511
Professional services	61,541	71,355	(9,814)	96,387
Operating expenditures	277,311	277,477	(166)	253,977
Capital outlay	100,318	44,219	56,099	136,070
Total	<u>2,071,448</u>	<u>1,843,361</u>	<u>228,087</u>	<u>1,854,945</u>
Fire and rescue:				
Salaries and employee benefits	613,153	574,782	38,371	552,334
Professional services	-	13,173	(13,173)	20,903
Operating expenditures	215,261	219,226	(3,965)	161,600
Capital outlay	-	-	-	10,288
Total	<u>828,414</u>	<u>807,181</u>	<u>21,233</u>	<u>745,125</u>

City of Whiteville, North Carolina
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended June 30, 2018
 (With Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

Exhibit B-2

	2019		Variance Positive (Negative)	2018
	Final Budget	Actual		Actual
Planning:				
Salaries and employee benefits	89,090	84,971	4,119	74,382
Professional services	16,256	9,019	7,237	6,763
Operating expenditures	11,137	13,830	(2,693)	10,059
Capital outlay	-	-	-	-
Total	<u>116,483</u>	<u>107,820</u>	<u>8,663</u>	<u>91,204</u>
Safety				
Salaries and employee benefits	94,731	92,870	1,861	88,440
Professional services	14,572	12,975	1,597	19,919
Operating expenditures	8,356	8,026	330	7,238
Capital outlay	5,000	4,963	37	-
Total	<u>122,659</u>	<u>118,834</u>	<u>3,825</u>	<u>115,597</u>
Inspections				
Salaries and employee benefits	99,791	99,451	340	106,511
Professional services	8,672	7,655	1,017	8,691
Operating expenditures	14,985	7,691	7,294	8,971
Capital outlay	-	-	-	29,088
Total	<u>123,448</u>	<u>114,797</u>	<u>8,651</u>	<u>153,261</u>
Total public safety	<u>3,262,452</u>	<u>2,991,993</u>	<u>270,459</u>	<u>2,960,132</u>
Transportation:				
Streets and highways:				
Salaries and employee benefits	118,746	114,132	4,614	126,053
Operating expenditures	143,817	126,343	17,474	165,804
Professional services	11,917	13,950	(2,033)	17,706
Maintenance - sidewalks	125,000	62,251	62,749	57,950
Maintenance - streets	260,000	98,648	161,352	116,800
Capital outlay	223,300	212,884	10,416	16,348
Total	<u>882,780</u>	<u>628,208</u>	<u>254,572</u>	<u>500,661</u>
Garage:				
Salaries and employee benefits	-	637	(637)	-
Professional services	7,075	8,987	(1,912)	9,553
Operating expenditures	44,846	33,198	11,648	28,740
Capital outlay	11,250	6,137	5,113	-
Total	<u>63,171</u>	<u>48,959</u>	<u>14,212</u>	<u>38,293</u>
Total transportation	<u>945,951</u>	<u>677,167</u>	<u>268,784</u>	<u>538,954</u>
Environmental protection:				
Sanitation:				
Salaries and employee benefits	-	-	-	15,293
Operating expenditures	-	-	-	26,142
Garbage service contract	-	-	-	940,482
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>981,917</u>
Total environmental protection	<u>-</u>	<u>-</u>	<u>-</u>	<u>981,917</u>
Economic development:				
Whiteville Downtown development	-	-	-	6,720
Total economic development	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,720</u>

City of Whiteville, North Carolina
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended June 30, 2018
 (With Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

Exhibit B-2

	2019		Variance Positive (Negative)	2018
	Final Budget	Actual		Actual
Cultural & Recreational:				
Parks and recreation:				
Salaries and employee benefits	248,791	223,460	25,331	219,391
Professional services	17,162	16,085	1,077	29,426
Operating expenditures	161,123	145,871	15,252	138,772
Chamber of Commerce donation	4,000	4,000	-	4,000
Columbus County Arts Council	350	350	-	350
Dream Center donation	750	750	-	750
Capital Outlay	77,000	51,568	25,432	57,104
Total cultural and recreation	<u>509,176</u>	<u>442,084</u>	<u>67,092</u>	<u>449,793</u>
Debt Service:				
Principal retirement	335,054	369,258	(34,204)	234,475
Interest and fees	70,591	98,043	(27,452)	36,996
Total debt service	<u>405,645</u>	<u>467,301</u>	<u>(61,656)</u>	<u>271,471</u>
Total expenditures	<u>\$ 5,697,364</u>	<u>\$ 4,929,475</u>	<u>\$ 767,889</u>	<u>\$ 5,677,263</u>
Revenues over (under) expenditures	<u>\$ (699,384)</u>	<u>\$ 40,512</u>	<u>\$ 739,896</u>	<u>\$ 229,064</u>
Other financing sources (uses):				
Transfer to Special Revenue Funds	\$ (35,720)	\$ (35,425)	\$ 295	\$ (940,209)
Transfer to Capital Project Funds	(95,000)	(95,000)	-	-
Transfer to Stormwater Fund	(250,000)	(250,000)	-	-
Transfer from Sewer Fund	-	130,100	130,100	-
Transfer from Special Revenue Funds	-	-	-	3,316
Capital Lease Proceeds	130,204	-	(130,204)	190,307
Appropriated Fund Balance	949,900	-	(949,900)	-
Total	<u>\$ 699,384</u>	<u>\$ (250,325)</u>	<u>\$ (949,709)</u>	<u>\$ (746,586)</u>
Net change in fund balance	<u>\$ -</u>	<u>(209,813)</u>	<u>\$ (209,813)</u>	<u>(517,522)</u>
Fund balance:				
Beginning of year, July 1		4,109,666		4,627,188
Restatement (see Note 6)		<u>(34,535)</u>		<u>-</u>
End of year, June 30		<u>\$ 3,865,318</u>		<u>\$ 4,109,666</u>

City of Whiteville, North Carolina
 Capital Project Fund - City Hall Construction
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2019

	Project Authorization	Actual		Total to Date	Variance Positive (Negative)
		Prior Years	Current Years		
Revenues:					
Miscellaneous Revenue	\$ 65,000	\$ 60	\$ 97	\$ 157	\$ (64,843)
Total revenues	<u>65,000</u>	<u>60</u>	<u>97</u>	<u>157</u>	<u>(64,843)</u>
Expenditures:					
Professional Fees	26,500	201,421	6,205	207,626	(181,126)
Design Fees	278,098	-	51,580	51,580	226,518
Building & Site Work	2,556,000	571,894	1,824,162	2,396,056	159,944
Miscellaneous Expense	10,000	44,685	-	44,685	(34,685)
Generator	65,000	-	-	-	65,000
Equipment and Furnishings	171,520	-	128,669	128,669	42,851
Construction Contingency	30,000	-	-	-	30,000
Demolition	-	237,276	-	237,276	(237,276)
Total expenditures	<u>3,137,118</u>	<u>1,055,276</u>	<u>2,010,616</u>	<u>3,065,892</u>	<u>71,226</u>
Revenues Over (Under) Expenditures	<u>(3,072,118)</u>	<u>(1,055,216)</u>	<u>(2,010,519)</u>	<u>(3,065,735)</u>	<u>6,383</u>
Other Financing Sources (Uses)					
Transfer from General Fund	936,852	936,852	-	936,852	-
Transfer from Utility Fund	406,400	406,400	-	406,400	-
Loan Proceeds	2,000,000	2,000,000	-	2,000,000	-
Total Other Sources (Uses)	<u>3,343,252</u>	<u>3,343,252</u>	<u>-</u>	<u>3,343,252</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ 271,134</u>	<u>\$ 2,288,036</u>	<u>(2,010,519)</u>	<u>\$ 277,517</u>	<u>\$ 6,383</u>
Fund balances:					
Beginning of year, July 1			<u>2,288,036</u>		
End of year, June 30			<u>\$ 277,517</u>		

City of Whiteville, North Carolina
 Capital Project Fund - Hurricane Florence Recovery
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2019

	Budget Authorization	Prior Years	Actual		Variance Positive (Negative)
			Current Years	Total to Date	
Revenues:					
FEMA Proceeds	\$ 1,121,000	\$ -	\$ -	\$ -	\$ (1,121,000)
State of NC Proceeds	270,000	-	-	-	(270,000)
Insurance Proceeds	560,000	-	447,182	447,182	(112,818)
Total revenues	<u>1,951,000</u>	<u>-</u>	<u>447,182</u>	<u>447,182</u>	<u>(1,503,818)</u>
Expenditures:					
Debris Removal	407,000	-	406,783	406,783	217
Emergency Response	310,000	-	200,400	200,400	109,600
Road Repair	300,000	-	9,478	9,478	290,522
Building & Equipment Damages	576,000	-	420,419	420,419	155,581
Wastewater	134,000	-	130,569	130,569	3,431
Parks	224,000	-	43,518	43,518	180,482
Total expenditures	<u>1,951,000</u>	<u>-</u>	<u>1,211,167</u>	<u>1,211,167</u>	<u>739,833</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(763,985)</u>	<u>(763,985)</u>	<u>(763,985)</u>
Other Financing Sources (Uses)					
Transfer from General Fund	-	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>(763,985)</u>	<u>\$ (763,985)</u>	<u>\$ (763,985)</u>
Fund balances:					
Beginning of year, July 1			<u>-</u>		
End of year, June 30			<u>\$ (763,985)</u>		

City of Whiteville, North Carolina
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2019

	Capital Projects						Total Nonmajor Governmental Funds
	WDDC Tax Fund	Hurricane Matthew Recovery	Golden Leaf Grant	Firehouse Subs Grant	Golden Leaf Vehicle/Equip	Parks Construction Fund	
Assets							
Cash and cash equivalents	\$ 26,415	\$ 14,479	\$ -	\$ -	\$ -	\$ 95,000	\$ 91,835
Taxes Receivable	746	-	-	-	-	-	-
Due from other governments	9	-	-	-	389	-	-
Due from other funds	-	1,131	-	877	-	-	-
Total assets	\$ 27,170	\$ 15,610	\$ -	\$ 877	\$ 389	\$ 95,000	\$ 91,835
Liabilities and fund balances							
Liabilities:							
Accounts payable and accrued liabilities	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,833
Due to other funds	10,920	1,007	-	-	195	-	-
Total liabilities	11,820	1,007	-	-	195	-	43,833
Deferred inflows of resources	746	-	-	-	-	-	-
Fund balances:							
Assigned							
WDDC Tax Fund	14,604	-	-	-	-	-	-
Hurricane Recovery	-	14,603	-	-	-	-	-
Public Safety	-	-	-	877	-	-	-
Capital Outlay	-	-	-	-	-	-	48,002
Unassigned	-	-	-	-	194	95,000	-
Total fund balances	14,604	14,603	-	877	194	95,000	48,002
Total liabilities and fund balances	\$ 27,170	\$ 15,610	\$ -	\$ 877	\$ 389	\$ 95,000	\$ 91,835

City of Whiteville, North Carolina
 Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019

	Special Revenue			Capital Projects			Total Nonmajor Governmental Funds
	WDDC Tax Fund	Hurricane Matthew Recovery	Golden Leaf Grant	Golden Leaf Vehicle/Equip	Parks Construction Fund	ABC Store Building Construction	
Revenues:							
Ad Valorem taxes	\$ 27,195	-	-	\$ -	\$ -	\$ -	\$ 27,195
Other Revenue	2,610	-	-	-	-	-	2,610
Total Revenues	<u>29,805</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,805</u>
Expenditures:							
Environmental protection	-	-	5,775	-	-	-	5,775
Economic and physical development	49,450	-	-	-	-	-	49,450
Capital Outlay	-	-	-	5,513	-	283,998	289,511
Total Expenditures	<u>49,450</u>	<u>-</u>	<u>5,775</u>	<u>5,513</u>	<u>-</u>	<u>283,998</u>	<u>344,736</u>
Revenues over expenditures	(19,645)	-	(5,775)	(5,513)	-	(283,998)	(314,931)
Other Financing Sources (Uses)							
Transfer (to) from General Fund	35,425	-	-	-	95,000	-	130,425
NCDOT Reimbursement	-	-	-	-	-	332,000	332,000
Total Other Financing Sources (Uses)	<u>35,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,000</u>	<u>332,000</u>	<u>462,425</u>
Net Change in Fund Balance	15,780	-	(5,775)	(5,513)	95,000	48,002	147,494
Fund balance, beginning	(1,176)	14,603	5,775	5,707	-	-	25,786
Fund balance, ending	<u>\$ 14,604</u>	<u>\$ 14,603</u>	<u>\$ -</u>	<u>\$ 194</u>	<u>\$ 95,000</u>	<u>\$ 48,002</u>	<u>\$ 173,280</u>

City of Whiteville, North Carolina
Special Revenue Fund - WDDC Tax District Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2019

Exhibit C-3

WDDC Tax District Fund	2019			2018
	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues:				
Ad Valorem Taxes - Current Year	\$ 27,000	\$ 26,974	\$ (26)	\$ 26,908
Ad Valorem Taxes - Prior Year	-	221	221	439
Other Revenue	3,600	2,610	(990)	-
Total revenues	30,600	29,805	(795)	27,347
Expenditures:				
Economic and Physical Development				
Salaries and Benefits	45,450	45,225	225	-
Other Operating Expenses	20,576	4,225	16,351	27,347
Total expenditures	66,026	49,450	16,576	27,347
Revenues Over (Under) Expenditures	(35,426)	(19,645)	15,781	-
Other Financing Sources (Uses)				
Transfer from General Fund	35,425	35,425	\$ -	-
Total Other Sources (Uses)	35,425	35,425	-	-
Revenues and Other Sources Over (Under) Expenditures	\$ (1)	15,780	\$ 15,781	-
Fund balances:				
Beginning of year, July 1		(1,176)		(1,176)
End of year, June 30		\$ 14,604		\$ (1,176)

City of Whiteville, North Carolina
Special Revenue Fund - Hurricane Matthew Recovery
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP)
From Inception and for the Fiscal Year Ended June 30, 2019

	Project Authorization	Prior Years	Actual Current Years	Total to Date	Variance Positive (Negative)
Revenues:					
FEMA Proceeds	\$ 356,250	\$ 290,343	\$ -	\$ 290,343	\$ (65,907)
State of NC Proceeds	118,750	-	-	-	(118,750)
Insurance Proceeds	70,000	165,722	-	165,722	95,722
Total revenues	<u>545,000</u>	<u>456,065</u>	<u>-</u>	<u>456,065</u>	<u>(88,935)</u>
Expenditures:					
Administration	15,000	15,320	-	15,320	(320)
Police Hurricane Expenditures	50,000	35,855	-	35,855	14,145
Fire Hurricane Expenditures	40,000	50,328	-	50,328	(10,328)
Public Works Hurricane Expenditures	150,000	130,888	-	130,888	19,112
Parks and Recreation Hurricane Expenditures	165,000	177,393	-	177,393	(12,393)
WWTP Hurricane Expenditures	35,000	31,678	-	31,678	3,322
Contribution to Fund Balance	90,000	-	-	-	90,000
Total expenditures	<u>545,000</u>	<u>441,462</u>	<u>-</u>	<u>441,462</u>	<u>103,538</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>14,603</u>	<u>-</u>	<u>14,603</u>	<u>14,603</u>
Other Financing Sources (Uses)					
Transfer from General Fund	-	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ 14,603</u>	<u>-</u>	<u>\$ 14,603</u>	<u>\$ 14,603</u>
Fund balances:					
Beginning of year, July 1			<u>14,603</u>		
End of year, June 30			<u>\$ 14,603</u>		

City of Whiteville, North Carolina
 Special Revenue Fund - Golden Leaf Grant (Stormwater Study)
 Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual (Non-GAAP)
 From Inception and for the Fiscal Year Ended June 30, 2019

	Project Authorization	Prior Years	Actual Current Years	Total to Date	Variance Positive (Negative)
Revenues:					
Golden Leaf Grant	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ -
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
Expenditures:					
Professional Fees Engineering	150,000	144,225	5,775	150,000	-
Total expenditures	<u>150,000</u>	<u>144,225</u>	<u>5,775</u>	<u>150,000</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>5,775</u>	<u>(5,775)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfer from General Fund	-	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ 5,775</u>	<u>(5,775)</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:					
Beginning of year, July 1			<u>5,775</u>		
End of year, June 30			<u>\$ -</u>		

City of Whiteville, North Carolina
 Special Revenue Fund - Firehouse Subs Grant
 Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual (Non-GAAP)
 From Inception and for the Fiscal Year Ended June 30, 2019

	Budget Authorization	Prior Years	Actual Current Years	Total to Date	Variance Positive (Negative)
Revenues:					
Firehouse Subs Grant	\$ 13,846	\$ 13,846	\$ -	\$ 13,846	\$ -
Total revenues	<u>13,846</u>	<u>13,846</u>	<u>-</u>	<u>13,846</u>	<u>-</u>
Expenditures:					
Equipment	13,846	12,969	-	12,969	877
Total expenditures	<u>13,846</u>	<u>12,969</u>	<u>-</u>	<u>12,969</u>	<u>877</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>877</u>	<u>-</u>	<u>877</u>	<u>877</u>
Other Financing Sources (Uses)					
Transfer from General Fund	-	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ 877</u>	<u>-</u>	<u>\$ 877</u>	<u>\$ 877</u>
Fund balances:					
Beginning of year, July 1			<u>877</u>		
End of year, June 30			<u>\$ 877</u>		

City of Whiteville, North Carolina
Special Revenue Fund - Golden Leaf Vehicle / Equipment Grant
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2019

	Budget Authorization	Prior Years	Actual Current Years	Total to Date	Variance Positive (Negative)
Revenues:					
Golden Leaf Grant	\$ 236,500	\$ 236,475	\$ -	\$ 236,475	\$ (25)
Total revenues	<u>236,500</u>	<u>236,475</u>	<u>-</u>	<u>236,475</u>	<u>(25)</u>
Expenditures:					
Equipment	236,500	230,768	5,513	236,281	219
Total expenditures	<u>236,500</u>	<u>230,768</u>	<u>5,513</u>	<u>236,281</u>	<u>219</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>5,707</u>	<u>(5,513)</u>	<u>194</u>	<u>194</u>
Other Financing Sources (Uses)					
Transfer from General Fund	-	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ 5,707</u>	<u>(5,513)</u>	<u>\$ 194</u>	<u>\$ 194</u>
Fund balances:					
Beginning of year, July 1			<u>5,707</u>		
End of year, June 30			<u>\$ 194</u>		

City of Whiteville, North Carolina
 Capital Project Fund - Parks Construction Fund
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2019

	Budget Authorization	Prior Years	Actual Current Years	Total to Date	Variance Positive (Negative)
Revenues:					
Golden Leaf Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Equipment	95,000	-	-	-	95,000
Total expenditures	<u>95,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,000</u>
Revenues Over (Under) Expenditures	<u>(95,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,000</u>
Other Financing Sources (Uses)					
Transfer from General Fund	95,000	-	95,000	95,000	-
Total Other Sources (Uses)	<u>95,000</u>	<u>-</u>	<u>95,000</u>	<u>95,000</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	95,000	<u>\$ 95,000</u>	<u>\$ 95,000</u>
Fund balances:					
Beginning of year, July 1			<u>-</u>		
End of year, June 30			<u>\$ 95,000</u>		

City of Whiteville, North Carolina
 Capital Project Fund - ABC Store Building Construction
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2019

Exhibit C-9

	Budget Authorization	Prior Years	Actual Current Years	Total to Date	Variance Positive (Negative)
Revenues:					
ABC Board Contribution	\$ 105,000	\$ -	\$ -	\$ -	\$ (105,000)
Total revenues	<u>105,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(105,000)</u>
Expenditures:					
Land Acquisition	-	-	218,002	218,002	(218,002)
Design and Construction Management	98,500	-	65,996	65,996	32,504
Building Cost	675,000	-	-	-	675,000
Soil Testing & Surveying	24,000	-	-	-	24,000
Equipment & Furnishings	105,000	-	-	-	105,000
Total expenditures	<u>902,500</u>	<u>-</u>	<u>283,998</u>	<u>283,998</u>	<u>618,502</u>
Revenues Over (Under) Expenditures	<u>(797,500)</u>	<u>-</u>	<u>(283,998)</u>	<u>(283,998)</u>	<u>513,502</u>
Other Financing Sources (Uses)					
Transfer from General Fund	-	-	-	-	-
NCDOT Proceeds	330,000	-	332,000	332,000	2,000
Loan Proceeds	467,500	-	-	-	(467,500)
Total Other Sources (Uses)	<u>797,500</u>	<u>-</u>	<u>332,000</u>	<u>332,000</u>	<u>(465,500)</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>48,002</u>	<u>\$ 48,002</u>	<u>\$ 48,002</u>
Fund balances:					
Beginning of year, July 1			<u>-</u>		
End of year, June 30			<u>\$ 48,002</u>		

City of Whiteville, North Carolina
Water Fund
Schedule of Revenues and Expenditures
Budget & Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2019

Exhibit D-1

	2019		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues:			
Operating Revenues:			
Water Sales	\$ 823,000	\$ 868,263	\$ 45,263
Water Connections	-	4,650	4,650
Reconnection Fees	50,000	39,911	(10,089)
Total Operating Revenues	<u>873,000</u>	<u>912,824</u>	<u>39,824</u>
Nonoperating Revenues:			
Interest on Investments	-	-	-
Water Tank Lease	48,000	42,608	(5,392)
Miscellaneous	(250)	1,652	1,902
Total Nonoperating Revenues	<u>47,750</u>	<u>44,260</u>	<u>(3,490)</u>
Total Revenues	<u>920,750</u>	<u>957,084</u>	<u>36,334</u>
Expenditures:			
Water & Sewer Administration:			
Professional Fees	11,710	8,181	3,529
Governing Body			
Salaries and Employee Benefits	-	9,985	(9,985)
Total Administration	<u>11,710</u>	<u>18,166</u>	<u>(6,456)</u>
Water Operations:			
Salaries and Employee Benefits	477,206	458,689	18,517
Utilities	63,538	68,931	(5,393)
Supplies	172,198	167,022	5,176
Other Departmental Expenses	140,727	142,820	(2,093)
Capital Outlay	14,100	1,884	12,216
Total Water Operations	<u>867,769</u>	<u>839,346</u>	<u>28,423</u>
Debt service:			
Principal Retirement	15,643	14,899	744
Interest and other charges	528	(1,204)	1,732
Total Debt Service	<u>16,171</u>	<u>13,695</u>	<u>2,476</u>
Total Expenditures	<u>895,650</u>	<u>871,207</u>	<u>24,443</u>
Other Financing Sources (Uses):			
Transfer from (to) General Fund	-	-	-
Appropriated (Contributed) Fund Balance	(25,100)	-	25,100
Total Other Sources (Uses)	<u>(25,100)</u>	<u>-</u>	<u>25,100</u>
Revenues and Other Sources over Expenditures and Other Financing Uses	<u>\$ -</u>	<u>85,877</u>	<u>\$ 85,877</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling Items:			
Principal retirement		14,899	
Capital outlay		-	
Increase (decrease) in deferred outflows of resources - pensions		50,592	
Increase (decrease) in deferred outflows of resources - OPEB		2,812	
(Increase) decrease in net pension liability		(49,700)	
(Increase) decrease in OPEB liability		4,712	
(Increase) decrease in deferred inflows of resources - pensions		(3,668)	
(Increase) decrease in deferred inflows of resources - OPEB		(21,224)	
Depreciation		(67,536)	
Total Reconciling items		<u>(69,114)</u>	
Change in net position		<u>\$ 16,763</u>	

City of Whiteville, North Carolina
Sewer Fund
Schedule of Revenues and Expenditures
Budget & Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2019

Exhibit D-2

	2019		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues:			
Operating Revenues:			
Sewer Charges	\$ 1,935,000	\$ 1,864,433	\$ (70,567)
Reconnection Fees	50,000	45,935	(4,065)
Total Operating Revenues	<u>1,985,000</u>	<u>1,910,368</u>	<u>(74,632)</u>
Nonoperating Revenues:			
Interest on Investments	-	-	-
Sewer Line Expansion Revenue	84,000	87,576	3,576
Miscellaneous	-	54,673	54,673
Total Nonoperating Revenues	<u>84,000</u>	<u>142,249</u>	<u>58,249</u>
Total Revenues	<u>2,069,000</u>	<u>2,052,617</u>	<u>(16,383)</u>
Expenditures:			
Sewer Administration:			
Salaries and Employee Benefits	147,689	144,070	3,619
Supplies	3,500	2,873	627
Other Departmental Expenses	25,700	26,674	(974)
Professional Fees	9,593	6,697	2,896
Governing Body			
Salaries and Employee Benefits	4,735	4,683	52
Other Expenses	4,691	3,377	1,314
Total Administration	<u>195,908</u>	<u>188,374</u>	<u>7,534</u>
Sewer Operations:			
Salaries and Employee Benefits	202,826	203,602	(776)
Utilities	25,000	28,851	(3,851)
Supplies	87,126	83,290	3,836
Other Departmental Expenses	61,580	65,223	(3,643)
Capital Outlay	266,400	166,463	99,937
Total Sewer Operations	<u>642,932</u>	<u>547,429</u>	<u>95,503</u>

City of Whiteville, North Carolina
Sewer Fund
Schedule of Revenues and Expenditures
Budget & Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2019

Exhibit D-2

	2019		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Wastewater Treatment:			
Salaries and Employee Benefits	230,527	225,040	5,487
Utilities	135,000	140,676	(5,676)
Supplies	90,027	78,977	11,050
Other Departmental Expenses	161,048	115,656	45,392
Capital Outlay	40,000	39,193	807
Total Wastewater Treatment	<u>656,602</u>	<u>599,542</u>	<u>57,060</u>
Debt service:			
Principal Retirement	440,020	348,341	91,679
Interest and other charges	61,035	31,707	29,328
Total Debt Service	<u>501,055</u>	<u>380,048</u>	<u>121,007</u>
Total Expenditures	<u>1,996,497</u>	<u>1,715,393</u>	<u>281,104</u>
Other Financing Sources (Uses):			
Transfer from (to) General Fund	-	(130,100)	(130,100)
Appropriated (Contributed) Fund Balance	(72,503)	-	72,503
Total Other Sources (Uses)	<u>(72,503)</u>	<u>(130,100)</u>	<u>(57,597)</u>
Revenues and Other Sources over Expenditures and Other Financing Uses	<u>\$ -</u>	<u>207,124</u>	<u>\$ 207,124</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling Items:			
Principal retirement		348,341	
Capital outlay		62,217	
Depreciation		(409,281)	
Increase (decrease) in deferred outflows of resources - pensions		21,673	
Increase (decrease) in deferred outflows of resources - OPEB		(2,578)	
(Increase) decrease in net pension liability		(25,810)	
(Increase) decrease in OPEB liability		(10,187)	
(Increase) decrease in deferred inflows of resources - pensions		487	
(Increase) decrease in deferred inflows of resources - OPEB		(5,938)	
Capital Contribution (Ex D-3a)		50,123	
Expenditures (Ex D-3a)		(74,588)	
Total Reconciling items		<u>(45,542)</u>	
Change in net position		<u>\$ 161,582</u>	

City of Whiteville, North Carolina
Waste Water Asset Inventory & Assessment - Capital Project Fund
Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)
From Inception and for the Fiscal Year Ended June 30, 2019

	Budget Authorization	Prior Years	Actual Current Years	Total to Date	Variance Positive (Negative)
Revenues:					
NCDENR Grant Proceeds	\$ 150,000	\$ 23,000	\$ 50,123	\$ 73,123	\$ (76,877)
Total revenues	<u>150,000</u>	<u>23,000</u>	<u>50,123</u>	<u>73,123</u>	<u>(76,877)</u>
Expenditures:					
Professional Fees	135,000	23,000	60,998	83,998	51,002
Computer Hardware	5,000		2,590		
Computer Software	10,000	-	11,000	11,000	(1,000)
Total expenditures	<u>150,000</u>	<u>23,000</u>	<u>74,588</u>	<u>94,998</u>	<u>50,002</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (24,465)</u>	<u>\$ (21,875)</u>	<u>\$ (26,875)</u>

City of Whiteville, North Carolina
Mollie Branch Sewer Construction- Capital Project Fund
Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)
From Inception and for the Fiscal Year Ended June 30, 2019

	Budget Authorization	Actual		Total to Date	Variance Positive (Negative)
		Prior Years	Current Years		
Revenues:					
NCDEQ Grant Proceeds	\$ 1,014,159	\$ -	\$ -	\$ -	\$ (1,014,159)
Total revenues	<u>1,014,159</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,014,159)</u>
Expenditures:					
Administrative Cost	126,240	-	-	-	126,240
Engineering Cost	86,610	-	42,200	42,200	44,410
Construction Cost	728,463	-	-	-	728,463
Construction Contingency	72,846	-	-	-	72,846
Total expenditures	<u>1,014,159</u>	<u>-</u>	<u>42,200</u>	<u>42,200</u>	<u>971,959</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (42,200)</u>	<u>\$ (42,200)</u>	<u>\$ (42,200)</u>

City of Whiteville, North Carolina
Stormwater Fund
Schedule of Revenues and Expenditures
Budget & Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2019

Exhibit D-3

	2019		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues:			
Operating Revenues:			
Stormwater Assessments	\$ -	\$ -	\$ -
Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Nonoperating Revenues:			
Interest on Investments	-	-	-
Miscellaneous	-	-	-
Total Nonoperating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
Stormwater Operations:			
Salaries and Employee Benefits	-	-	-
Professional Fees	50,000	19,481	30,519
Supplies	-	-	-
Other Departmental Expenses	-	-	-
Capital Outlay	-	-	-
Total Stormwater Operations	<u>50,000</u>	<u>19,481</u>	<u>30,519</u>
Total Expenditures	<u>50,000</u>	<u>19,481</u>	<u>30,519</u>
Other Financing Sources (Uses):			
Transfer from (to) Stormwater Construction Fund	(200,000)	(200,000)	-
Transfer from (to) General Fund	250,000	250,000	-
Appropriated (Contributed) Fund Balance	-	-	-
Total Other Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Revenues and Other Sources over Expenditures and Other Financing Uses	<u>\$ -</u>	<u>30,519</u>	<u>\$ 30,519</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling Items:			
Capital Contributions (Ex D-4a)	\$ 109,823		
Transfers from (to) Project Funds (Ex D-4a, D-4b)	200,000		
Total Reconciling items	<u>309,823</u>		
Change in net position	<u>\$ 340,342</u>		

City of Whiteville, North Carolina
 Stormwater Construction Fund - Capital Project Fund
 Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)
 From Inception and for the Fiscal Year Ended June 30, 2019

	Budget Authorization	Prior Years	Actual Current Years	Total to Date	Variance Positive (Negative)
Revenues:					
Golden Leaf Grant	\$ 400,000	\$ -	\$ 109,823	\$ 109,823	\$ (290,177)
Total revenues	<u>400,000</u>	<u>-</u>	<u>109,823</u>	<u>109,823</u>	<u>(290,177)</u>
Expenditures:					
Professional Fees	96,345	-	60,957	60,957	35,388
Stormwater Construction	303,655	-	97,616	97,616	206,039
Total expenditures	<u>400,000</u>	<u>-</u>	<u>158,573</u>	<u>158,573</u>	<u>241,427</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (48,750)</u>	<u>\$ (48,750)</u>	<u>\$ (48,750)</u>

City of Whiteville, North Carolina
Downtown Stormwater Construction Fund - Capital Project Fund
Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)
From Inception and for the Fiscal Year Ended June 30, 2019

Exhibit D-3B

	Budget Authorization	Prior Years	Actual Current Years	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Stormwater Construction	200,000	-	-	-	200,000
Total expenditures	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Revenues Over (Under) Expenditures	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Other Financing Sources (Uses)					
Transfer from Stormwater Fund	200,000	-	200,000	200,000	-
Total Other Sources (Uses)	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

City of Whiteville, North Carolina
Sanitation Fund
Schedule of Revenues and Expenditures
Budget & Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2019

Exhibit D-4

	2019		Variance Favorable (Unfavorable)
	Final Budget	Actual	
Revenues:			
Operating Revenues:			
Refuse Collection Fees	\$ 1,247,330	\$ 1,231,763	\$ (15,567)
Total Operating Revenues	<u>1,247,330</u>	<u>1,231,763</u>	<u>(15,567)</u>
Nonoperating Revenues:			
Interest on Investments	-	-	-
Miscellaneous	-	-	-
Total Nonoperating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>1,247,330</u>	<u>1,231,763</u>	<u>(15,567)</u>
Expenditures:			
Sanitation Services:			
Salaries and Employee Benefits	169,045	162,829	6,216
Professional Fees	-	25	(25)
Other Operating Expenses	74,924	74,086	838
Contract Services	935,861	918,757	17,104
Capital Outlay	67,500	67,385	115
Total Administration	<u>1,247,330</u>	<u>1,223,082</u>	<u>24,248</u>
Total Expenditures	<u>1,247,330</u>	<u>1,223,082</u>	<u>24,248</u>
Other Financing Sources (Uses):			
Transfer from (to) General Fund	-	-	-
Appropriated From (Transfer to) Fund Balance	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Sources over Expenditures and Other Financing Uses	<u>\$ -</u>	<u>8,681</u>	<u>\$ 8,681</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling Items:			
Capital outlay		67,385	
Depreciation		(6,739)	
Increase (decrease) in deferred outflows of resources - pensions		15,046	
Increase (decrease) in deferred outflows of resources - OPEB		(1,218)	
(Increase) decrease in net pension liability		(14,866)	
(Increase) decrease in OPEB liability		1,117	
(Increase) decrease in deferred inflows of resources - pensions		(1,053)	
(Increase) decrease in deferred inflows of resources - OPEB		(6,361)	
Total Reconciling items		<u>53,311</u>	
Change in net position		<u>\$ 61,992</u>	

OTHER SCHEDULES

This section contains additional information on property taxes.

- Schedule of Ad Valorem Taxes Receivable
- Analysis of Current Tax Levy

City of Whiteville, North Carolina
 General Fund
 Schedule of Ad Valorem Taxes Receivable
 June 30, 2019

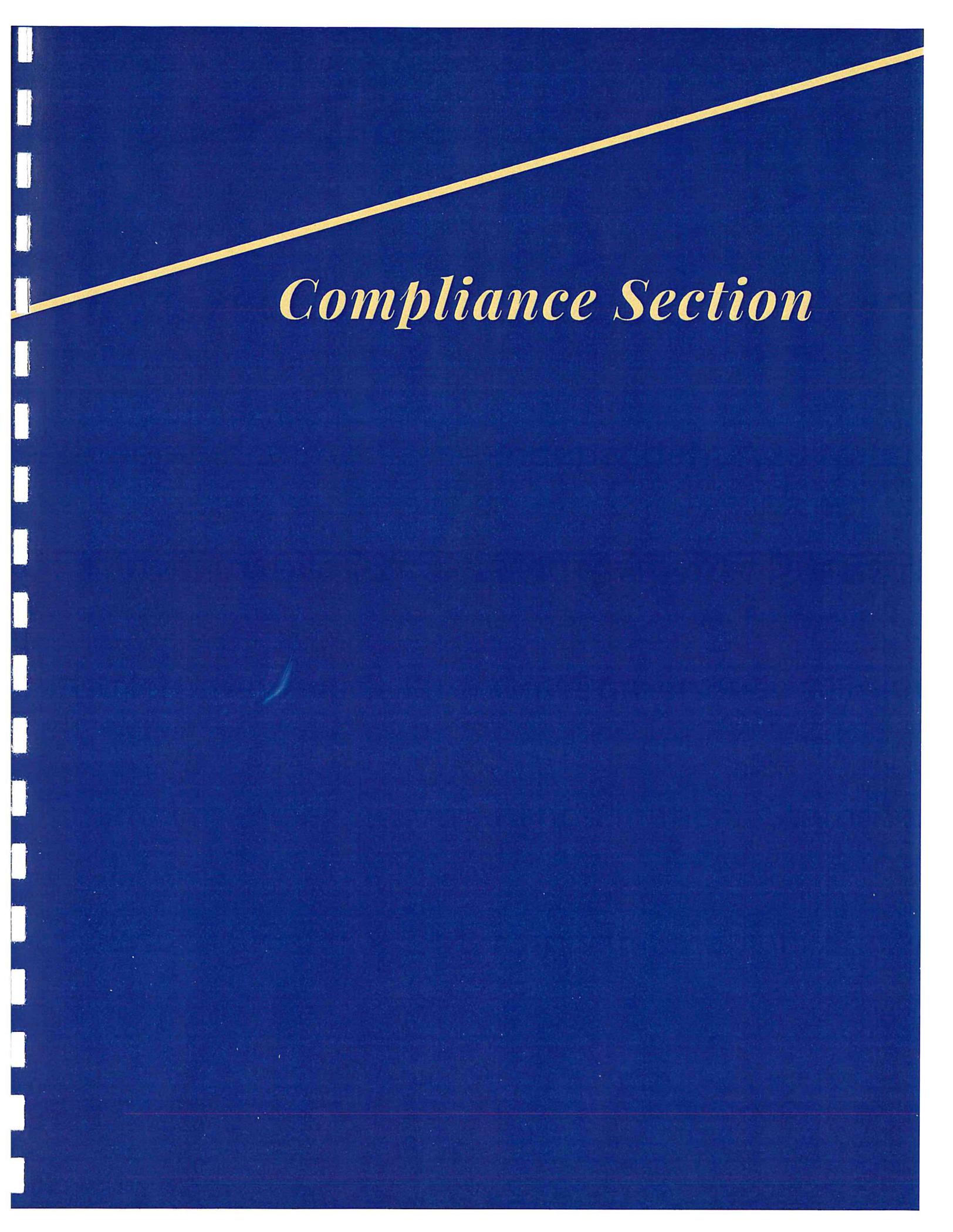
Exhibit E-1

<u>Fiscal Year</u>	<u>Uncollected Balance June 30, 2018</u>	<u>Additions</u>	<u>Collections And Credits</u>	<u>Uncollected Balance June 30, 2019</u>
2018-2019	\$ -	\$ 2,453,590	\$ 2,428,577	\$ 25,013
2017-2018	27,844		23,347	4,497
2016-2017	5,416	-	2,108	3,308
2015-2016	2,746	-	513	2,233
2014-2015	2,090	-	429	1,661
2013-2014	6,164	-	153	6,011
2012-2013	13,336	-	166	13,170
2011-2012	8,464	-	72	8,392
2010-2011	9,518	-	-	9,518
2009-2010	2,537	-	44	2,493
2008-2009	2,779	-	2,779	-
Totals	<u>\$ 80,894</u>	<u>\$ 2,453,590</u>	<u>\$ 2,458,188</u>	<u>76,296</u>
			Less: Allowance for Uncollectible Accounts:	
			General Fund	<u>46,000</u>
			Ad valorem taxes receivable - net	<u>\$ 30,296</u>
			<u>Reconciliation with revenues:</u>	
			Ad valorem taxes - General Fund	\$ 2,482,308
			Reconciling items:	
			Interest & Penalties Collected	(11,931)
			Tax releases, written off & adjustments	<u>(12,189)</u>
			Subtotal	<u>(24,120)</u>
			Total collections and credits	<u>\$ 2,458,188</u>

City of Whiteville, North Carolina
 Analysis of Current Tax Levy
 City - Wide Levy
 For the Fiscal Year Ended June 30, 2019

Exhibit E-2

	City - Wide		Total Levy		
	Property Valuation	Rate	Total Levy	Property excluding Registered Motor Vehicles	Registered Motor Vehicles
Net levy					
Property taxed at current year's rate	<u>\$ 462,941,509</u>	0.5300	\$ 2,453,590	\$ 2,229,957	\$ 223,633
Total Property Valuation			<u>2,453,590</u>	<u>2,229,957</u>	<u>223,633</u>
Net levy			2,453,590	2,229,957	223,633
Uncollected taxes at June 30, 2019			<u>25,013</u>	<u>25,013</u>	<u>-</u>
Current year's taxes collected			<u>\$ 2,428,577</u>	<u>\$ 2,204,944</u>	<u>\$ 223,633</u>
Current levy collection percentage			<u>98.98%</u>	<u>98.88%</u>	<u>100.00%</u>



Compliance Section

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Whiteville's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

City of Whiteville's Response to Findings

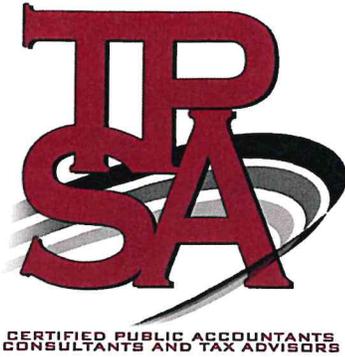
The City of Whiteville's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Whiteville, NC
November 25, 2019



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

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

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

Report On Compliance With Requirements Applicable to Each Major State Program And
Internal Control Over Compliance In Accordance With OMB Uniform Guidance and the
State Single Audit Implementation Act

Independent Auditors' Report

To the Board of Directors
City of Whiteville
Whiteville, North Carolina

Report on Compliance for Each Major State Program

We have audited the City of Whiteville's compliance with the types of compliance requirements described in the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission, that could have a direct and material effect on each of the City of Whiteville's major state programs for the year ended June 30, 2019. The City of Whiteville's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major State Program

In our opinion, City of Whiteville complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

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

Whiteville, NC
November 25, 2019

CITY OF WHITEVILLE, NORTH CAROLINA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2019

Section II. Financial Statement Findings

Prior year findings repeated in the current year are indicated by an asterisk (*).

MATERIAL WEAKNESSES

*FINDING: 2019-1

Internal Controls

Criteria: Internal controls are enhanced when the responsibilities for executing a transaction, recording the transaction, and maintaining custody of the assets resulting from the transaction are assigned to different individuals.

Condition: In reviewing internal control procedures within the Finance Department, we noticed a lack of segregation of duties due to the small number of employees. Internal controls are enhanced when responsibilities for executing a transaction, recording the transaction, and maintaining custody of the assets resulting from the transaction are assigned to different individuals.

Effect: While it may be convenient to have one person authorized to handle multiple phases of a transaction, it does not provide the ideal internal control structure.

Cause: The small number of employees within the Finance Department makes it difficult to achieve an adequate segregation of duties.

Recommendation: The duties should be separated as much as possible and alternative controls should be used to compensate for lack of separation. The governing board should provide some of these controls.

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

*FINDING: 2019-2

Inadequate Design of Internal Controls over the Preparation of the Financial Statements

Criteria: City should have someone who is familiar with governmental accounting principles that can review its financial statements each year and determine if they had been prepared accurately.

Condition: The City had to contract with the auditor to prepare the financial statements.

Effect: The City's auditor must prepare the financial statements of the City.

Cause: There are a limited number of personnel for certain functions.

Recommendation: The City should ensure that proper training is obtained for the finance staff to understand the financial reporting requirements or consider outsourcing the financial statement preparation.

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

Section III. State Award Findings and Questioned Costs

None reported.



Darren Currie
City Manager
24 Hill Plaza
PO Box 607
Whiteville, NC 28472

City of Whiteville

Terry L. Mann
Mayor
Sara B. Thompson
Mayor Pro-Tem
Tim Blackmon
Council Member
Jimmy Clarida
Council Member
Robert Leder
Council Member
Timothy Collier
Council Member
Justin S. Smith
Council Member

Corrective Action Plan For the Fiscal Year Ended June 30, 2019

Section II. Financial Statement Findings

MATERIAL WEAKNESS

2019-1 Name of contact person: Colburn Brown, Finance Director

Corrective Action: The duties will be separated as much as possible and alternative controls will be used to compensate for lack of separation. The governing board will become more involved in providing some of these controls.

Proposed Completion Date: The City Council will implement procedures as soon as possible.

2019-2 Name of contact person: Colburn Brown, Finance Director

Corrective Action: The City will ensure that training is made available to the finance staff to make sure that they are prepared for the upcoming changes in the Yellow Book standards.

Proposed Completion Date: The Board will implement procedures as soon as possible.

CITY OF WHITEVILLE, NORTH CAROLINA
Summary of Prior Year Audit Findings
For the Fiscal Year Ended June 30, 2019

Section II. Financial Statement Findings

Finding Status: 18-1

Repeated in current year as 2019-1

Finding Status: 18-2

Repeated in current year as 2019-2

Finding Status: 18-3

Corrected

City of Whiteville, North Carolina
Schedule of Expenditures of Federal and State Awards
For The Fiscal Year Ended June 30, 2019

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Fed (Direct & Pass-through Expenditures</u>	<u>State Expenditures</u>	<u>Local Expenditures</u>
State Awards:					
<u>The Golden Leaf Foundation:</u>					
Passed-through N.C. Department of Commerce					
Downtown MSD Stormwater			\$ -	\$ 158,573	\$ -
<u>NC Department of Environmental Quality</u>					
Wastewater - Asset Inventory and					
Assesment Grant		E-AIA-W-17-0048	-	74,588	
<u>N.C. Dept. of Transportation</u>					
Powell Bill			-	374,983	-
Total Assistance - State Programs			\$ -	\$ 608,144	\$ -
Total Assistance			\$ -	\$ 608,144	\$ -

Notes to the Schedule of Expenditures of State Financial Awards

1. Basis of Presentation

The accompanying schedule of expenditures of State awards includes the State grant activity of the City of Whiteville under the programs of the State of North Carolina for the year ended June 30, 2019. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of the City of Whiteville, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City of Whiteville.

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.

The City of Whiteville has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.