AGENDA
CITY OF LENOIR
COMMITTEE OF THE WHOLE
801 WEST AVENUE
TUESDAY, JANUARY 25, 2022
8:30 A.M.

I. CALL TO ORDER

II. Annual Audit Report; ABC Board: Mr. Steve Huntley will present to City Council.

III. CITIZEN COMMENT

IV. COMMITTEE ITEMS

A. Update; Public Utilities – Public Utilities Director Radford Thomas

B. Update; Public Works – Public Works Director Jared Wright

V. COMMUNITY DEVELOPMENT

A. Lenoir Business Advisory Board: The Lenoir Business Advisory Board met on Thursday, January 13. Kaylynn Horn, Economic Development Director, will present a report of current projects.

B. The Lenoir Tourism Development Authority met on Thursday, January 13. Donna Bean, Finance Director, will present a report of the meeting.

C. Planning Board: The Planning Board is scheduled to meet on Monday, January 24. Jenny Wheelock, Planning Director, will present updates on current projects.

D. Parks & Recreation Advisory Board: The Parks & Recreation Advisory Board did not meet in January. Kenny Story, Recreation Director, will present updates on current activities.

V. FINANCE & ADMINISTRATION

A. Update – Finance Director Donna Bean

1. December Financial Summary – Finance Director Donna Bean

2. ARPA Funding Discussion & One Time Bonus Consideration – Finance Director Donna Bean

B. Update; Public Communications – Public Information Officer Joshua Harris

1. December Communications Report

VI. PUBLIC SAFETY

A. Update; Police Department – Police Chief Brent Phelps

1. 2021 Third Quarterly Report (July, August & September) – Chief Brent Phelps

2. Update; Code Enforcement Issue – West End Community – Chief Brent Phelps & Planning Director Jenny Wheelock

B. Update; Fire Department – Fire Chief Ken Hair

1. 2021 Fourth Quarterly Report (October, November & December) – Chief Ken Hair

VII. OTHER

A. February Calendar

1. Black History Month will be celebrated during the month of February.

VIII. ADJOURN

The City of Lenoir Board of Alcoholic Control

Lenoir, North Carolina

AUDIT REPORT

JUNE 30, 2021

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL (A COMPONENT UNIT OF THE CITY OF LENOIR)
TABLE OF CONTENTS
JUNE 30, 2021 and 2020

BENSON, BLEVINS & ASSOCIATES, P.L.L.C.
Certified Public Accountants

Independent Auditor's Report

Board of Directors
The City of Lenoir Board of Alcoholic Control
Lenoir, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of The City of Lenoir Board of Alcoholic Control, a component unit of the City of Lenoir, which comprise the Statement of Net Position as of June 30, 2021 and 2020, and the related Statement of Revenues, Expenses and Changes in Net Position, and cash flows for the years ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

302 Ninth Street / P.O. Box 1026 North Wilkesboro, NC 28659
Telephone (336) 838-3175
Fax (336) 667-0989
www.bensonblevins.com

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The City of Lenoir Board of Alcoholic Control as of June 30, 2021 and 2020, and the respective changes in financial position, and where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, on pages 3 through 6 and the Local Government Employees' Retirement System's Proportionate Share of Net Pension Liability (Asset) and Schedule of Contributions on pages 21 and 22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Selected Store Operating Information, Schedule of Administrative Expenses, Schedule of Store Expenses and Schedule of Revenues and Expenditures – Budget vs. Actual are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Selected Store Operating Information, Schedule of Administrative Expenses, Schedule of Store Expenses, and Schedule of Revenues and Expenditures – Budget vs. Actual are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Benson, Blevins & Associates, P.L.L.C.

Certified Public Accountants

North Wilkesboro, North Carolina

September 27, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of Lenoir Board of Alcoholic Control (The Board) financial report represents our discussion and analysis of the financial performance of the Board for the year ended June 30, 2021 and 2020. This information should be read in conjunction with the audited financial statements included in this report.

Financial Highlights

- An increase in overall sales for the year, an increase in operating expenses and an increase in distributions produced a $59,990 change in net position for the year compared to last year, while also increasing working capital.
- The Board distributed $425,000 to the City of Lenoir for the year and $53,784 to the County School Administration.

Overview of the Financial Statements

The audited financial statements of the ABC Board consist of four components. They are as follows:

- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information-Local Governments Employees' Retirement System
- Additional Information Required by the ABC Board

The Basic Financial Statements are prepared using the full accrual basis of accounting. They consist of three statements. The first statement is the Statement of Net Position. Assets and liabilities are classified between current and long-term. This statement provides a summary of the Board's investment of assets and obligations to creditors. Liquidity and financial flexibility can be evaluated using the information contained in this statement.

The next statement is the Statement of Revenues, Expenses and Changes in Net Position. This statement is used in evaluating whether the Board has recovered all its costs through sales. Its information is used in determining credit worthiness.

The final required statement is the Statement of Cash Flows. This statement reports cash inflows and outflows in the following categories: operating, investing and financing activities. Based on this data, the user can determine the sources of cash, the uses of cash and the change in cash.

The notes to the financial statements provide more detailed information and should be read in conjunction with the statements.

Generally accepted accounting principles, require that the Local Government Employees' Retirement System's Proportionate share of Net Pension Liability and Schedule of Contributions be reported. In addition, the ABC Commission requires some schedules in addition to the information required by generally accepted accounting principles. They include a Schedule of Selected Operating Information, Administrative Expenses, a Schedule of Store Expenses, a Schedule of Revenues and Expenditures-Budget and Actual (NON-GAAP).

Financial Analysis of the Board

Net position is an indicator of the fiscal health of the Board. Assets and deferred outflows exceeded liabilities and deferred inflows by $971,110 in 2021 and $911,120 in 2020. The largest component of net position was the investment in capital assets. It was 36% of the total net position for 2021, 42% in 2020 and

42% in 2019. Following is a summary of the Statement of Net Positions in Table 1, Table 2 is the Condensed Statement of Revenues, Expenses and Changes in Net Positions, a summary of sales by source is Table 3 and Table 4 is a Summary of Changes in Fixed Assets.

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
TABLE 1
CONDENSED STATEMENT OF NET POSITIONS

				Change from 2020 to 2021	
	6/30/2021	6/30/2020	6/30/2019	Amount	%
Current Assets	$893,816	$812,101	$764,190	$81,715	10.06%
Non-Current Assets	352,407	378,827	379,656	-26,420	-6.97%
Deferred Outflows of Resources	84,698	85,394	95,036	-696	-0.82%
Total Assets and Deferred Outflows of Resources	$1,330,921	$1,276,322	$1,238,882	$54,599	4.28%
Current Liabilities	$309,426	$322,873	$279,706	-$13,447	-4.16%
Long Term Liabilities	50,385	42,329	52,429	8,056	19.03%
Deferred Inflows of Resources	0	0	271	0	0.00%
Total Liabilities and Deferred Inflows of Resources	359,811	365,202	332,406	-5,391	-1.48%
Net Investment in Capital Assets	352,407	378,827	379,656	-26,420	-6.97%
Restricted for Working Capital	145,570	126,137	107,970	19,433	15.41%
Unrestricted	473,133	406,156	418,850	66,977	16.49%
Total Net Position	$971,110	$911,120	$906,476	$59,990	6.58%

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
TABLE 2
CONDENSED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

				Change from 2020 to 2021	
	6/30/2021	6/30/2020	6/30/2019	Amount	%
Operating Revenue	$4,895,459	$4,240,709	$3,635,867	$654,750	15.44%
Less: Taxes on Gross Sales	1,110,628	961,159	828,641	149,469	15.55%
Net Sales	3,784,831	3,279,550	2,807,226	505,281	15.41%
Cost of Sales	2,588,348	2,216,940	1,893,836	371,408	16.75%
Gross Profit	1,196,483	1,062,610	913,390	133,873	12.60%
Less: Operating Expenses	603,802	569,063	537,955	34,739	6.10%
Income From Operations	592,681	493,547	375,435	99,134	20.09%
Non-Operating Revenues and Expenses	304	889	978	-585	-65.80%
Change in Net Position before Distributions	592,985	494,436	376,413	98,549	19.93%
Distributions	532,995	489,792	347,158	43,203	8.82%
Changes in Net Position	59,990	4,644	29,255	55,346	1191.77%
Net Position, Beginning	911,120	906,476	877,221	4,644	0.51%
Net Assets, Ending	$971,110	$911,120	$906,476	$59,990	6.58%

An increase in net sales of $505,281 or 15.41% along with an increase in operating expenses of $34,739 or 6.10% produced an increase in income from operations of $99,134 or 20.09% which the Board has distributed to various entities.

Following is a breakdown of sales by source, with all sales, having increases during the year.

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
TABLE 3
SUMMARY OF CHANGES IN SALES BY SOURCE

				Change from 2020 to 2021	
	6/30/2021	6/30/2020	6/30/2019	Amount	%
Retail Liquor Sales	$4,672,418	$4,057,672	$3,405,061	$614,746	15.15%
Mixed Beverage Sales	208,655	169,680	219,976	38,975	22.97%
Retail Wine Sales	14,386	13,356	10,830	1,030	7.71%
Total Sales	$4,895,459	$4,240,708	$3,635,867	$654,751	15.44%

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
TABLE 4
SUMMARY OF CHANGES IN CAPITAL ASSETS

				Change from 2020 to 2021	
	6/30/2021	6/30/2020	6/30/2019	Amount	%
Land and Buildings	$752,992	$752,992	$735,975	$0	0.00%
Store Equipment	155,447	151,755	141,845	$3,692	2.43%
Office Equipment	19,956	19,956	19,956	$0	0.00%
	$928,395	$924,703	$897,776	$3,692	0.40%

Requests for Information

This report is intended to provide a summary of the financial condition of the City of Lenoir Board of Alcoholic Beverage Control as of June 30, 2021, and for the year then ended. Questions or requests for additional information should be addressed to:

Mr. Michael Suddreth, General Manager
City of Lenoir Board of Alcoholic Beverage Control
115 ABC Court
Lenoir, NC 28645

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021 AND JUNE 30, 2020

	2021	2020
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 385,842	$ 345,032
Investments	50,000	50,000
Inventories	454,503	413,792
Prepaid Expenses	3,471	3,277
Total Current Assets	893,816	812,101
Non-Current Assets:		
Plant and Equipment, Net of Accumulated Depreciation	352,407	378,827
Total Assets	1,246,223	1,190,928
DEFERRED OUTFLOWS OF RESOURCES		
Pension Deferrals	84,698	85,394
Total Deferred Outflow of Resources	84,698	85,394
Total Assets and Deferred Outflows of Resources	$ 1,330,921	$ 1,276,322
LIABILITIES		
Current Liabilities:		
Accounts Payable	$ 181,157	$ 198,028
Liquor Sales Taxes Payable	13,373	13,599
Payroll Taxes Payable	1,152	1,155
Accrued Liabilities	91,978	89,615
Distributions Payable	21,766	20,476
Total Current Liabilities	309,426	322,873
Long-term Liabilities: Net Pension Liability	50,385	42,329
Total Liabilities	$ 359,811	$ 365,202
DEFERRED INFLOWS OF RESOURCES		
Pension Deferrals	$ -	$ -
Total Deferred Inflow of Resources	$ -	$ -
NET POSITION		
Net Investment in Capital Assets	$ 352,407	$ 378,827
Restricted for Working Capital	145,570	126,137
Unrestricted	473,133	406,156
Total Net Position	$ 971,110	$ 911,120
Total Liabilities, Deferred Inflows of Resources & Net Position	$ 1,330,921	$ 1,276,322

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

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2021 AND JUNE 30, 2020

	2021	2020
OPERATING REVENUE		
Liquor Sales-Regular	$ 4,672,418	$ 4,057,673
Mixed Beverage Sales	208,655	169,680
Wine Sales	14,386	13,356
Total Gross Sales	4,895,459	4,240,709
DEDUCT TAXES ON GROSS SALES		
State Excise Tax	1,073,610	929,914
Mixed Beverage Tax (Revenue)	19,992	15,910
Mixed Beverage Tax (Human Res.)	1,999	1,591
Rehabilitation Tax	15,027	13,744
Total Taxes	1,110,628	961,159
NET SALES	3,784,831	3,279,550
DEDUCT COST OF SALES		
Cost of Liquor Sold	2,578,304	2,207,923
Cost of Wine Sold	10,044	9,017
GROSS PROFIT ON SALES	1,196,483	1,062,610
DEDUCT OPERATING EXPENSES		
Store Expenses	389,193	346,161
Administrative Expenses	184,498	190,535
Depreciation Expense	30,111	32,367
Total Operating Expenses	603,802	569,063
INCOME FROM OPERATIONS	592,681	493,547
NON-OPERATING REVENUES AND EXPENSES		
Interest Income	304	889
Loss on disposal of assets	-	-
Other Income	-	-
Total Non-operating Income	304	889
CHANGE IN NET POSITION BEFORE DISTRIBUTIONS	592,985	494,436
Deduct:		
Law Enforcement	22,588	18,646
Alcohol Education	31,623	26,105
CHANGE IN NET POSITION BEFORE PROFIT DISTRIBUTIONS	538,774	449,685
PROFIT DISTRIBUTIONS		
City of Lenoir	425,000	400,000
County School Administration	53,784	45,041
Total Profit Distribution	478,784	445,041
CHANGE IN NET POSITION	59,990	4,644
NET POSITION- BEGINNING OF YEAR	911,120	906,476
NET POSITION - END OF YEAR	$ 971,110	$ 911,120

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

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND JUNE 30, 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received From Customers	$ 5,224,024	$ 4,520,537
Cash Payments for Inventory Costs	(3,752,549)	(3,143,075)
Cash Payments for Operating Expense	(567,008)	(524,678)
Liquor Sales Taxes Paid	(328,565)	(284,093)
Net Cash Provided By Operations	575,902	568,691
CASH FLOWS FROM CAPITAL AND RELATED FINANCIAL ACTIVITIES		
Book Value of Assets Disposed	-	-
Investments- contribution to investments	-	(50,000)
Acquisition of Fixed Assets	(3,691)	(31,537)
Net Cash (Used) by Capital and Related Financing Activities	(3,691)	(81,537)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Law Enforcement Distributions	(22,273)	(18,301)
Alcohol Educations Distributions	(31,211)	(26,808)
Profit Distributions to Government	(478,221)	(443,547)
Net Cash Used by Non-Capital Financing	(531,705)	(488,656)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Earned on Investments	304	889
Other Income	-	-
Net Cash Provided by Investing Activities	304	889
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	40,810	(613)
Cash and Cash Equivalents, Beginning	345,032	345,645
CASH AND CASH EQUIVALENTS, ENDING	$ 385,842	$ 345,032
RECONCILIATION OF INCOME FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Income From Operations	$ 592,681	$ 493,547
Adjustment to Reconcile:		
Depreciation	30,111	32,367
Changes in Assets, deferred outflows and inflows of resources and Liabilities:		
Decrease (Increase): Inventories	(40,711)	(2,474)
Prepaid Expenses	(194)	3,949
Deferred outflows of resources for pensions	696	9,642
Increase (Decrease): Accounts Payable	(16,871)	27,694
Deferred inflows of resources for pensions	-	(271)
Net pension liabilities	8,056	(10,100)
Accrued Liabilities	2,134	14,337
Total Adjustments	(16,779)	75,144
NET CASH PROVIDED BY OPERATIONS	$ 575,902	$ 568,691

There were no Noncash investing activities for the year.

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

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
LENOIR, NORTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

Note 1. Summary of Significant Accounting Policies

A. Principles used in determining the scope of the entity for financial reporting:

The City of Lenoir Board of Alcoholic Control (the Board), a component unit of the City of Lenoir, is a corporate body with powers outlined by G.S. 18B-701. The Board may borrow money in accordance with G.S. 18B-702(b) and the City of Lenoir's governing body, who appoints the Board of Directors, shall in no way be held responsible for the debts of the Board.

The ABC Board is required by State Statute to distribute its surpluses to the General Fund of the City of Lenoir which represents a financial benefit to the City. Therefore, the City of Lenoir Board of Alcoholic Control is reported as a discretely presented component unit in the City's financial statements.

B. Organizational History

The Board was organized under the provisions contained in the charter of the City of Lenoir, codified by Chapter 118 of the 1977 Sessions of Laws of North Carolina and was implemented by a city-wide election held July 9, 1977. The Lenoir City Council appointed three individuals to serve on the Board with terms of three years, two years and one year.

The Board, as provided by North Carolina Alcoholic Beverage Control laws, operates two retail liquor stores and through its law enforcement division, investigates violations of such laws. North Carolina General Statute 18B(c) (2) (3) requires that the Board expend at least 5% of profits for law enforcement and at least 7% of the same profits for alcohol education and rehabilitation programs. In accordance with their local enabling act, effective July 1, 2017, the ABC Board is required to expend only 7% for alcohol education.

C. Basis of Presentation

All activities of the Board are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or changes in net position is appropriate for capital, maintenance, public policy, management control, accountability or other purposes.

D. Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting. All sales are made by cash, check, debit or credit card and recorded at the time of sale. Other revenues are reported when earned. Expenses are recognized when incurred.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the statement of net position date and reported amounts of revenues and expenses during the reporting period. Estimates are used to determine depreciation expense, the allowance for doubtful accounts and certain claims and judgment liabilities, among other accounts. The pension plan estimates are the most significant. Actual results may differ from these estimates.

F. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement System (LGERS) and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The ABC Board's employer contributions are recognized when due and the ABC Board has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

G. Assets, Liabilities and Net Position

(1) Cash deposits- All deposits of the ABC Board are made in Board designated official depositories and are collateralized as required by G.S. 159-31. Official depositories may be established with any bank or savings and loan association whose principal office is in North Carolina. Also, the ABC Board may establish time deposits, accounts such as NOW and Super NOW accounts, money market accounts and certificates of deposit.

All of the Boards deposits are either insured or collateralized by using one of two options. Under the Dedicated method, all deposits over the federal depository insurance coverage are collateralized with securities held by the Board's agent in the Boards name. Under the Pooling Method, 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 Board, these deposits are considered to be held by the board agent in the Board's name. The amount of pledged collateral is based on an approved averaging method of non-interest-bearing deposits and the actual current balance for interest bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Board or the escrow agent. Because of the inability to measure the exact amount of the collateral pledged for the Board under the Pooling Method, the potential exists for under collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer enforces strict standards of financial stability for each Pooling Method depository. The Board's deposits at year end had a carrying value of $381,442 as of June 30, 2021, and $340,632 as of June 30, 2020, and a bank balance of $365,822 and $357,456 for June 30, 2021 and 2020, respectfully. Most of the Board's deposits were covered by federal deposit insurance except for 2021 and 2020, respectfully with $115,322 and $106,956 being covered by collateral held under the Pooling Method. There was $4,400 in cash on hand as of June 30, 2021, and $4,400 as of June 30, 2020.

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
LENOIR, NORTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

(2) Investments- State law [G.S. 159-30(c)] authorizes the ABC Board to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and banker's acceptances; and the North Carolina Capital Management Trust (NCCMT), an SEC registered (2a-7) money market mutual fund.

The ABC Board'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 either quoted market prices, significant other observable inputs or significant unobservable inputs. Non-participating interest earning contracts are accounted for at cost. The NCCMT Government Portfolio, an SEC registered (2a-7) external investment pool, is measured at fair value. The NCCMT Term Portfolio is a bond fund, has no rating and is measured at fair value. As of June 30, 2021, the Term portfolio has a duration of .11 years. Because the NCCMT Government and Term Portfolios have a weighted average maturity of less than 90 days, they are presented as an investment with a maturity of less than 6 months.

(3) Cash and Cash Equivalents-For purposes of cash flows, the Board considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

(4) Accounts Receivable- Accounts receivable, primarily representing unsettled claims on distressed liquor and is shown in the balance sheet net of a zero allowance for doubtful accounts. There were no receivables at June 30, 2021 or 2020.

(5) Inventories - Inventories are valued at their replacement cost, as of June 30 of each year, as required by the North Carolina Alcoholic Beverage Control Commission.

(6) Property Plant and Equipment- Property and equipment are recorded at cost and are being depreciated over their estimated useful lives on a straight-line basis as follows:

	Useful Life	Cost	Depreciation
Land, Land Improvements And Buildings	8-40 years	$752,992	$426,940
Store Equipment	2-20 years	155,447	129,617
Office Equipment	5-10 years	19,956	19,431
		$928,395	$575,988

Upon disposition of a fixed asset, the original cost and the related accumulated depreciation are removed from the financial records. Any gain or loss from disposition is reflected in earnings for the period of disposition.

(7) Net Position -Net position consists of:

A: Net Investment in capital assets:

This component of net position consists of capital assets, including any restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of these assets. If there are significant unspent related debt proceeds at year end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

B: Restricted for Law Enforcement:

This applies only when the Board employs its own ABC officers.

C: Restricted for capital improvements:

State law G.S. 18B-805 (d) requires approval of the appointing authority to establish this account, outside of working capital.

D: Restricted for working capital:

North Carolina Alcoholic Beverage Control Commission Rule .0902(a) defines working capital as the total of cash, investments and inventories, less all unsecured liabilities. An ABC Board shall set its working capital requirements, under (.0902(b)(2), at not less than two weeks average gross sales of the last fiscal year nor greater than three month's average gross sales of the last fiscal year. Gross sales mean gross receipts from the sale of alcoholic beverages less distribution required by G.S. 18B-805(b) (2), (3) and (4). Also see Note 8.

E: Unrestricted net position:

This component of net position consists of net position that do not meet the definition of restricted, or net investment in capital assets.

Note 2. Detail Notes on All Funds

Pension Plan Obligations

A. Local Government Employees Retirement System

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

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service. 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 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. The ABC Board employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The ABC Board's contractually required contribution rate for the year ended June 30, 2021, was 7.75% of compensation for law enforcement officers and 19.75% for general employees, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the ABC Board were $42,379 for the year ended June 30, 2021.

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

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

At June 30, 2021, the Board reported a liability of $50,385 for its proportionate share of the net pension liability. The net pension asset was measured as of June 30, 2020. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019. The total pension liability was then rolled forward to the measurement date of June 30, 2020, utilizing update procedures incorporating the actuarial assumptions. The Board's proportion of the net pension asset was based on a projection of the Board'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, 2019, the Board's proportion was 0.00141%, which was a decrease (or increase) of 0.00014 % from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Board recognized pension expense of $51,131. On June 30, 2021, the Board 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	$ 6,363	$ -
Changes of assumptions	3,750	-
Net difference between projected and actual earnings on pension plan investments	7,090	-
Changes in proportion and differences between Board contributions and proportionate share of contributions	25,115	-
ABC Board's contributions subsequent to the measurement date	42,380	-
Total	$ 84,698	$ -

$42,380 was reported as deferred outflows of resources related to pensions resulting from Board contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2021	$ 16,813
2022	$ 14,920
2023	$ 8,485
2024	$ 2,098
2025	-
	$ 42,316

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

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
LENOIR, NORTH CAROLINA
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

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

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

The actuarial assumptions used in the December 31, 2019, valuation were based on the results of an actuarial experience study for the period January 1, 2014 through December 31, 2018.

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

The projected long-term investment returns, and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	29.0%	1.4%
Global Equity	42.0%	5.3%
Real Estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation Protection	6.0%	4.0%
Total	100%	

The information above is based on 30-year expectations developed with the consulting actuary for the 2016 asset liability and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures.

The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

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

Sensitivity of the Board's proportionate share of the net pension liability to changes in the discount rate. The following presents the Board's proportionate share of the net pension asset calculated using the discount rate of 7.00 percent, as well as what the Board's proportionate share of the net pension liability or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Board's proportionate share of the net pension liability (asset)	$ 102,226	$ 50,385	$ 7,302

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 (ACFR) for the State of North Carolina.

B. Death Benefits

The Board has also elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest month's salary in a row during the 24 months prior to the employee's death, but the benefit may not exceed $50,000 or be less than $25,000. All death benefit payments are made from the Death Benefit Plan. The Board has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. The Board considers these contributions to be immaterial.

C. Vacation and Sick Leave Compensation

Full time employees of the Board may accumulate up to thirty days earned vacation and such leave is fully vested when earned. As of June 30, 2021, accumulated vacation cost amounted to approximately $22,163 and $16,647 for June 30, 2020. The current level of accumulated vacation pay is not considered to be material. The approximate value of unused sick leave on June 30, 2021, amounted to $127,407. Since the Board has no obligation for accumulated sick leave until it is taken, no accrual has been made on June 30, 2021.

Note 3. Distributions of Income

The following entities received Distributions of Income from the Board:

Law Enforcement-City of Lenoir Law Enforcement Division	$22,588

Alcohol Education-7% to three entities:

Caldwell House	$21,187
City DARE Program	7,116
County DARE Program	3,320
	$31,623

The Board has made distributions since inception in 1977 as follows:

	Current Period	Total to Date
City of Lenoir	$ 425,000	$ 9,551,000
Caldwell County School Administrative Unit	53,784	1,190,517
	$ 478,784	$10,741,517

N.C. General Statute 18B-805(e) requires that the entire net income after deducting amounts required for law enforcement and education and retaining proper working capital, be paid quarterly to the City of Lenoir and the Caldwell County School Administration Unit.

Note 4. Law Enforcement and Alcoholic Education Expenses

The Board is required by law to expend 5% of its total profits for law enforcement and not less than 7% of its profits for education on the excessive use of alcoholic beverages and for rehabilitation of alcoholics. Profits are defined by law for these calculations as income before law enforcement and education expenses, less the 3.5% mark-up provided in G.S. 18B(b0(5) and the bottle charge provided for in G. S. 18B-804(b) (6b):

	June 30, 2021	June 30, 2020
Income before Required Distributions	$592,985	$494,436
Plus: Inventory Restatement	0	0
Less: 3.5% Tax and Bottle Charges	141,225	121,508
Profit Subject to Expense Percentages	$ 451,760	$372,928
Law Enforcement Provision - Actual	$22,588	$ 18,646
Percentage of Profit	5%	5%
Provision for Alcoholic Education And Rehabilitation - Actual	$31,623	$ 26,105
Percentage of Profit	7%	7%

Note 5. Disbursement of Taxes Included in Selling Price

A state excise tax under G.S. 18B-805 (i), at the rate of 30% on the retail (net Sale) price is charged monthly, (excluding wine sales). Transactions for this account for the period are summarized as follows:

Taxes payable, July 1, 2020	$ 84,853
Taxes collected during the year	1,073,610
Taxes remitted to state	(1,073,019)
Taxes payable, June 30, 2021	$ 85,444

Where items are sold below the uniform price, the excise tax is computed in accordance with G.S. 18B-805 (i). The accrued North Carolina excise tax at June 30, 2021, was remitted to the North Carolina Department of Revenue by July 15, 2021.

A bottle charge of one cent on each bottle containing 50 milliliters or less and five cents on each bottle containing more than 50 milliliters is collected and distributed monthly to the county commissioners for alcoholic education and rehabilitation. For the year ended June 30, 2021, payments to the county were based on the following sales:

Regular bottles @ 5 cents	257,139	$12,857
Mixed Beverage bottles @ 5 cent	9,470	474
Mini bottles @ 1 cent	169,661	1,696
		$ 15,027

A mixed beverage tax at the rate of $20.00 per 4 liters is charged on the sale of liquor to be resold as mixed beverages. One-half of the mixed beverage tax is submitted monthly to the Department of Revenue. Five percent of the mixed beverage tax is submitted monthly to the Department of Human Resources.

The mixed beverage tax for the year was:

Department of Revenue	$ 19,992
Department of Human Resources	1,999
Amount retained	17,993
	$ 39,984

Note 6. Surcharge Collected

The total amount of surcharge collected for the year was $33,522. The rate is $1.15 per case as of November 1, 2018.

Note 7. Retail Outlets

The Board operates two retail stores:

Store #1- 1 ABC Court, Lenoir, NC	Store # 2- Connelly Springs Road, Lenoir, NC
Gross Sales $3,081,973	Gross Sales $1,813,486

Note 8. Working Capital Requirements

The Board is required by the Alcoholic Beverage Control Commission rule .0902 (b) (2), to set its working capital requirements at not less than two weeks averages gross sales of the last fiscal year nor greater than three months average gross sales of the last fiscal year. Gross sales means gross receipts from the sale of alcoholic beverage less distribution as defined in G.S. 18B (b) (2), (3) and (4).

The position of the Board on this requirement is as follows at June 30, 2021:

Minimum amount	$ 145,024
Maximum amount	$ 942,654
Actual working capital	$ 616,057

As of June 30, 2021, the actual working capital position is more than the minimum required by the Alcoholic Beverage Control Commission Rule .0902.

Note 9. Risk Management

The Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The Board has property general liability, auto liability, workmen's compensation and employees' health coverage. The Board also has liquor legal liability coverage. There have been no significant reductions in coverage from the prior year and settled claims have not exceeded coverage in any of the past three years.

In accordance with G.S. 18B-700(i), each Board member is bonded in the amount of $50,000, in accordance with G.S. 18B-803(b) and (c) the general manager and finance officer is bonded in the amount of $50,000 each.

Note 10. Liquor Sales Tax

The total amount of sales tax collected by the Board for remission to the Department of Revenue for the fiscal year was $ 328,339. The rate of the tax for the entire 2021 year was 7.00% (liquor) and 6.75% (wine) for Caldwell County. The amount of this tax is not included in income or expense in these statements.

Note 11. Subsequent Events

Consideration was made of events subsequent to the date of the balance sheet through the date of the report which is essentially the date the report was available to be issued. Subsequent events have not been evaluated after that date.

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
The City of Lenoir Board of Alcoholic Control's Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
For June 30, 2021, 2020, 2019, 2018, 2017, 2016, 2015 and 2014

Local Government Employee's Retirement System

	2021	2020	2019	2018
Board's proportion of the net pension liability (asset) (%)	0.0014%	0.0016%	0.0022%	0.0022%
Board's proportion of the net pension liability (asset) ($)	$50,385	$42,329	$52,429	$34,068
Board's covered-employee payroll	$ 214,580	$ 196,642	$ 178,551	$174,455
Boards' proportionate share of the net pension Liability (asset) as a percentage of its covered-employee payroll	23.48%	21.53%	29.36%	19.53%
Plan fiduciary net position as a percentage of the pension liability	91.63%	94.18%	91.47%	98.09%

	2017	2016	2015	2014
Board's proportion of the net pension liability (asset) (%)	0.0026%	0.0028%	-0.0027%	0.0027%
Board's proportion of the net pension liability (asset) ($)	$54,756	$12,342	-$15,982	$32,545
Board's covered-employee payroll	$182,123	$174,789	$173,212	$168,477
Boards' proportionate share of the net pension Liability (asset) as a percentage of its covered-employee payroll	30.07%	7.06%	-9.23%	19.32%
Plan fiduciary net position as a percentage of the pension liability	99.07%	102.64%	94.35%	96.45%

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF CITY OF LENOIR)
The City of Lenoir Board of Alcoholic Control's Contribution
Required Supplementary Information
For June 30, 2021, 2020, 2019, 2018, 2017, 2016, 2015 and 2014

Local Government Employee's Retirement System

	2021	2020	2019	2018
Contractually required contribution	$ 42,380	$ 35,748	$ 34,989	$ 34,068
Contributions in relation to the contractually required contribution	42,380	35,748	34,989	34,068
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Board's covered-employee payroll	$ 214,580	$ 196,642	$ 178,551	$ 174,455
Contributions as a percentage of covered-employee payroll	19.75%	18.18%	19.60%	19.53%

	2017	2016	2015	2014
Contractually required contribution	$ 30,687	$ 28,438	$ 28,875	$ 28,085
Contributions in relation to the contractually required contribution	30,687	28,438	28,875	28,085
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Board's covered-employee payroll	$ 182,123	$ 174,789	$ 173,212	$ 164,477
Contributions as a percentage of covered-employee payroll	16.85%	16.27%	16.67%	16.67%

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
LENOIR, NORTH CAROLINA
SELECTED STORE OPERATING INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021

		Store # 1 ABC Court 2021	Store # 2 Connelly Springs Rd 2021	Total
Liquor Sales		$ 2,864,240	$ 1,808,178	$ 4,672,418
Mixed Beverage Sales		208,655	-	208,655
Wine Sales		9,078	5,308	14,386
	Total	3,081,973	1,813,486	4,895,459
Less:	Rehabilitation Tax	9,080	5,947	15,027
	State Excise Tax	672,787	400,823	1,073,610
	Mixed Beverage Tax	21,991	-	21,991
	Total	703,858	406,770	1,110,628
Net Sales		2,378,115	1,406,716	3,784,831
Total Cost of Sales		1,605,560	982,788	2,588,348
Gross Profit		$ 772,555	$ 423,928	$ 1,196,483
Inventory - End of Period		$ 235,296	$ 219,207	$ 454,503

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
LENOIR, NORTH CAROLINA
SCHEDULE OF ADMINISTRATIVE EXPENSE
FOR THE YEAR ENDED JUNE 30, 2021 AND JUNE 30, 2020

	2021	2020
Salaries	$ 105,638	$ 101,618
Payroll Taxes	8,076	8,077
Contract Services	-	-
Employee Retirement	17,823	18,086
Employees Travel	604	525
Group Insurance	19,799	27,995
Repair and Maintenance	705	705
Utilities	-	-
Telephone	-	-
Office Supplies	2,394	3,459
Postage	854	881
Professional Services	8,125	7,600
Dues and Subscriptions	551	455
Board Members Services	3,900	3,900
Cash Over and Short	(296)	(261)
Miscellaneous	16,325	17,495
Total	$ 184,498	$ 190,535

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
LENOIR, NORTH CAROLINA
SCHEDULE OF STORE EXPENSE
FOR THE YEAR ENDED JUNE 30, 2021 AND JUNE 30, 2020

	Store # 1 ABC Court 2021	Store # 2 Connelly Springs Rd 2021	Total 2021	Total 2020
Salaries	$ 101,300	$ 98,081	$ 199,381	$ 189,763
Payroll Taxes	7,745	7,499	15,244	15,083
Employees' Retirement	17,376	15,932	33,308	17,662
Group Insurance	19,303	17,699	37,002	27,337
Repairs and Maintenance	5,654	6,371	12,025	13,160
Utilities	8,362	6,243	14,605	16,451
Telephone	1,256	1,213	2,469	2,544
Insurance	1,944	7,827	9,771	9,272
Supplies	10,371	4,548	14,919	14,087
Miscellaneous	-	-	-	-
Credit card processing fees	31,865	18,604	50,469	40,115
Travel	-	-	-	687
Total	$ 205,176	$ 184,017	$ 389,193	$ 346,161

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
LENOIR, NORTH CAROLINA
SCHEDULE OF REVENUES AND EXPENDITURES-BUDGET vs. ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2021

Revenues	2021 Original Budget	2021 Revised Budget	2021 Actual	Variance Positive (Negative)
Operating Revenue				
Liquor Sales	$3,566,000	$4,680,000	$4,672,418	-$7,582
Mixed Beverage Sales	220,000	220,000	208,655	-11,345
Wine Sales	14,000	15,000	14,386	-614
Total	3,800,000	4,915,000	4,895,459	-19,541
Non-Operating				
Interest Income	1,200	1,200	304	-896
Other	0	0	0	0
	1,200	1,200	304	-896
Expenditures				
Taxes based on revenue:				
State Excise Tax	847,000	1,083,300	1,073,610	9,690
Mixed Beverage Tax (Revenue)	21,000	21,000	19,992	1,008
Mixed Beverage Tax (Human Resources)	3,000	3,000	1,999	1,001
Rehabilitation Tax	13,000	16,000	15,027	973
Wine/Mixer sales tax	1,000	1,050	0	1,050
Total	885,000	1,124,350	1,110,628	13,722
Total Cost of Sales:				
Liquor			2,578,304	
Wine			10,044	
	1,935,150	2,613,000	2,588,348	24,652
Gross Profit	981,050	1,178,850	1,196,787	17,937
Operating Expenses				
Salaries	300,000	307,000	305,019	1,981
Payroll Tax Expense	23,500	23,800	23,320	480
Retirement Benefits	39,000	52,000	42,379	9,621
Board Services	5,400	5,400	3,900	1,500
Utilities	20,000	20,000	14,605	5,395
Telephone	3,400	3,400	2,469	931
Repairs and Maintenance	17,650	16,950	12,730	4,220
Printing and Supplies - Office	4,500	4,500	3,248	1,252
Supplies - Store	15,000	15,500	14,919	581
Insurance - General	11,000	11,000	9,771	1,229
Insurance - Health	62,000	62,000	56,801	5,199
Travel	2,700	2,700	604	2,096
Professional Services	8,500	8,700	8,125	575
Credit Card Charges-Bank and other	49,000	51,000	50,469	531
Cash over and short	200	200	-296	496
Dues and Subscriptions	1,000	1,000	551	449
Miscellaneous	21,200	21,700	16,325	5,375
Total Operating Expense	584,050	606,850	564,939	41,911

	2021 Original Budget	2021 Revised Budget	2021 Actual	Variance Positive (Negative)
Capital Outlay	35,000	35,000	3,691	31,309
Debt Service	0	0	0	0
Total Expenditures	619,050	641,850	568,630	73,220
Distributions:				
Deduct :				
Law Enforcement	17,500	23,500	22,588	912
Alcohol Education	24,500	33,000	31,623	1,377
City of Lenoir	280,000	425,000	425,000	0
Caldwell County School Administration	40,000	55,500	53,784	1,716
Total	362,000	537,000	532,995	4,005
Total Expenditure and Distributions	981,050	1,178,850	1,101,625	77,225
Revenues over Expenditures	0	0	95,162	95,162
Other Financing (Uses):				
Working Capital Retained		0	0	
(Appropriated-Unrestricted Funds)		0	0	0
	0	0	0	0
Revenues over Expenditures and Other Financing (Uses)	$ -	$ -	95,162	$95,162
Reconciliation from budgetary basis (modified accrual to full accrual):				
Add: Capital Outlay, net of disposal (-0-)			3,691	
Less: Pension Expense			-8,752	
Less : Depreciation			-30,111	
Change in net position			$59,990	

THE CITY OF LENOIR BOARD OF ALCOHOLIC CONTROL
(A COMPONENT UNIT OF THE CITY OF LENOIR)
SCHEDULE OF DISTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2021

Distribution		Amount	Date of Distribution	Restrictions on Use
Law Enforcement				
	Recipient:			
	City of Lenoir Law Enforcement	$ 5,508	August 14, 2020	Law Enforcement
		5,714	November 13, 2020	
		6,103	February 12, 2021	
		5,264	May 13, 2021	
		$ 22,588		
Alcohol Education				
	Recipient:			
	Dare Program-City of Lenoir	$ 1,735	August 14, 2020	Treatment of alcoholism
		1,800	November 13, 2020	or substance abuse or
		1,923	February 12, 2021	research or education on
		1,658	May 13, 2021	alcohol abuse or
	Dare Program-Caldwell County	809	August 14, 2020	substance abuse
		840	November 13, 2020	
		897	February 12, 2021	
		774	May 13, 2021	
	Caldwell House	961	July 15, 2020	
		1,960	September 14, 2020	
		1,185	October 14, 2020	
		1,392	November 13, 2020	
		1,305	December 14, 2020	
		2,662	January 15, 2021	
		1,824	February 12, 2021	
		1,766	March 12, 2021	
		2,135	April 15, 2021	
		2,178	May 13, 2021	
		1,493	June 11, 2021	
		2,326	July 15, 2021	
		$ 31,623		
Municipality				
	Recipient:			
	City of Lenoir	$ 100,000	October 8, 2020	No restrictions
		100,000	January 14, 2021	
		120,000	April 15, 2021	
		105,000	June 30, 2021	
		$ 425,000		
School Board				
	Recipient:			
	Caldwell County Board of Education	$ 12,985	November 12, 2020	No restrictions
		13,857	February 15, 2021	
		14,139	May 15, 2021	
		12,803	August 15, 2021	
		$ 53,784		

City of Lenoir
Financial Summary
As of 12/31/2021

General Fund					
	2021-2022 Budget	12/31/2021	% of Budget	Change from Previous Year	12/31/2020
Total Revenue	$ 18,594,890.00	$ 13,155,906.16	71%	$ 1,204,216.53	$ 11,951,689.63
Expenditures	$ 18,594,890.00	$ 8,964,624.41	48%	$ 440,612.61	$ 8,524,011.80
Over/Under	$ -	$ 4,191,281.75		$ 763,603.92	$ 3,427,677.83

Downtown District					
	2021-2022 Budget	12/31/2021	% of Budget	Change from Previous Year	12/31/2020
Revenues	$ 184,638.00	$ 29,988.11	16%	$ (4,913.82)	$ 34,901.93
Expenditures	$ 184,638.00	$ 87,494.76	47%	$ 16,427.65	$ 71,067.11
Over/Under	$ -	$ (57,506.65)		$ (21,341.47)	$ (36,165.18)

Water/Sewer Fund					
	2021-2022 Budget	12/31/2021	% of Budget	Change from Previous Year	12/31/2020
Revenues	$ 9,629,744.00	$ 4,984,358.26	52%	$ 151,957.79	$ 4,832,400.47
Expenditures	$ 9,629,744.00	$ 3,490,401.23	36%	$ (73,119.70)	$ 3,563,520.93
Over/Under	$ -	$ 1,493,957.03		$ 225,077.49	$ 1,268,879.54

December 2021 Communication Report

By Joshua Harris, Director, Communication & Public Information 1/4/2022

CITY OF LENOIR NC ★ CREATE WITH US

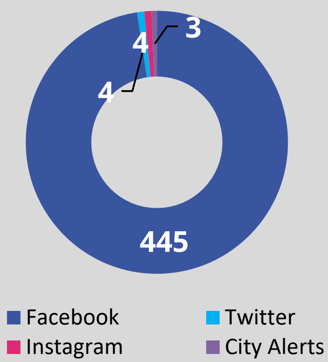
CONTENT CREATION

News Releases	Photos	Videos	Podcasts/Radio	Social Posts	Notify Me	Q&A	eSign
13	***476***			***141***	***31***	***29***	***4***

PUBLIC ENGAGEMENT

New Followers

456



Social Reach

265,498

Facebook *259,318*

Twitter *4,605*

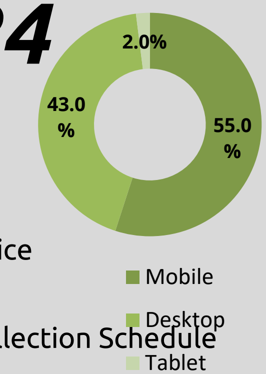
Video Views

Facebook ....

YouTube ....

Website Views

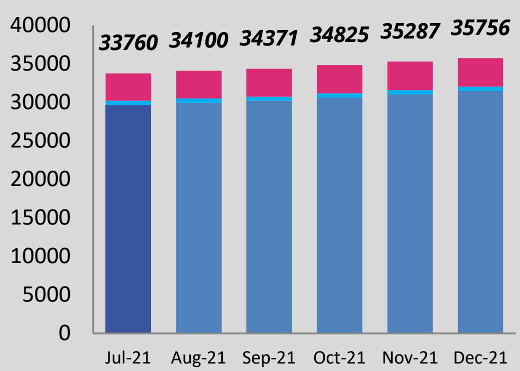
36,224



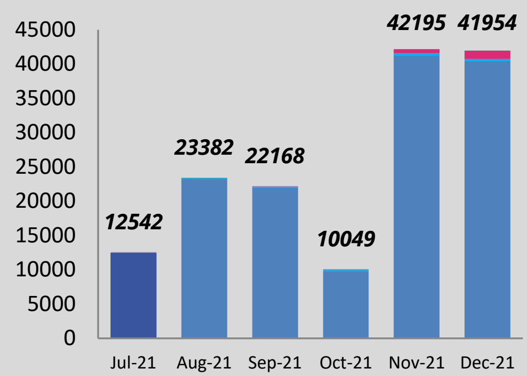
Top Pages

1. Payment Options
2. Garbage Collection
3. Water & Sewer Service
4. Jobs
5. Holiday Garbage Collection Schedule
6. Police
7. LAFC

Total Followers

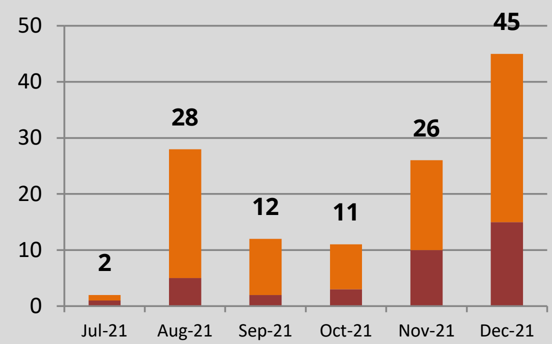


Social Engagement



Media Coverage ***45***

Papers ***15*** **Web** ***30***



Top Facebook

Reach: The number of people who saw the post on their feed
Engagements: Reactions, comments, shares, photo/video views, and clicks

Total Facebook Followers

31,470

Last Month *31,025* Gain ***445***

Boost post

Popeyes Louisiana Kitchen is coming to Lenoir! Developers have p...
December 16, 2021 at 2:36 pm
ID: 273807124790042

Interactions

2,156 reactions | 1,517 comments | 779 shares

Performance

Reach		Engagements		Negative interactions	
Total	62,163	Reactions	2,156	Total	10
Organic	62,163 (100%)	Comments	1,517	Unique	10
Paid	0 (0%)	Shares	779		

View details

Boost post

Friday, December 3rd @ 6:30pm The Downtown Lenoir Starry Night...
December 2, 2021 at 1:33 pm
ID: 4565566326869328

Interactions

113 reactions | 44 comments | 82 shares

Performance

Reach		Engagements		Negative interactions	
Total	9,251	Reactions	113	Total	1
Organic	9,251 (100%)	Comments	44	Unique	1
Paid	0 (0%)	Shares	82		

View details

Boost post

BLUE RIDGE MEMORIAL PARK LUMINARIES Begins Toni...
December 17, 2021 at 1:55 pm
ID: 4641925979257058

Interactions

309 reactions | 22 comments | 34 shares

Performance

Reach		Engagements		Negative interactions	
Total	6,368	Reactions	309	Total	0
Organic	6,368 (100%)	Comments	22	Unique	0
Paid	0 (0%)	Shares	34		

View details

Top Tweets

Impressions: Times people saw this Tweet on Twitter
Engagements: Times people interacted with this Tweet

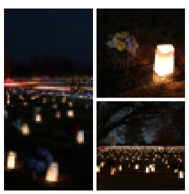
Total Twitter Followers

571

Last Month *567* Gain ***4***

City of Lenoir, NC @CityofLenoir
Happy 100th birthday to Louise Stafford Taylor! Ms. Taylor celebrated her 100th birthday with family and friends on Dec. 18, 2021. Mayor Joe Gibbons presented a Key to the City to Ms. Taylor, who has lived her entire life in Caldwell County. pic.twitter.com/3cz9uAZarf

Impressions	440
Total engagements	10
Likes	5
Detail expands	2
Media engagements	1
Link clicks	1
Profile clicks	1



City of Lenoir, NC @CityofLenoir
The Luminary Display at Blue Ridge Memorial Park is happening now. Come out and see the beautiful lights that more than 100 volunteers and city staff set up and lit to honor families whose loved ones are buried in the cemetery. The cemetery is located at 2017 Wilkesboro Blvd. pic.twitter.com/Vd3GMVXIWr

Impressions	326
Total engagements	23
Detail expands	8
Likes	7
Media engagements	3
Retweets	2
Profile clicks	2
Replies	1

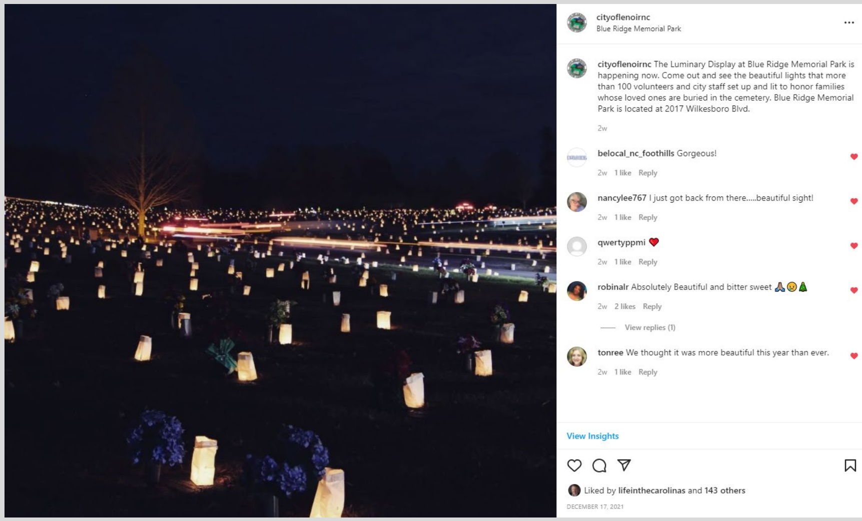
Top Instagram

Likes: The number of people who liked the post on their feed

Total Instagram Followers

3,678

Last Month *3,674* Gain ***4***

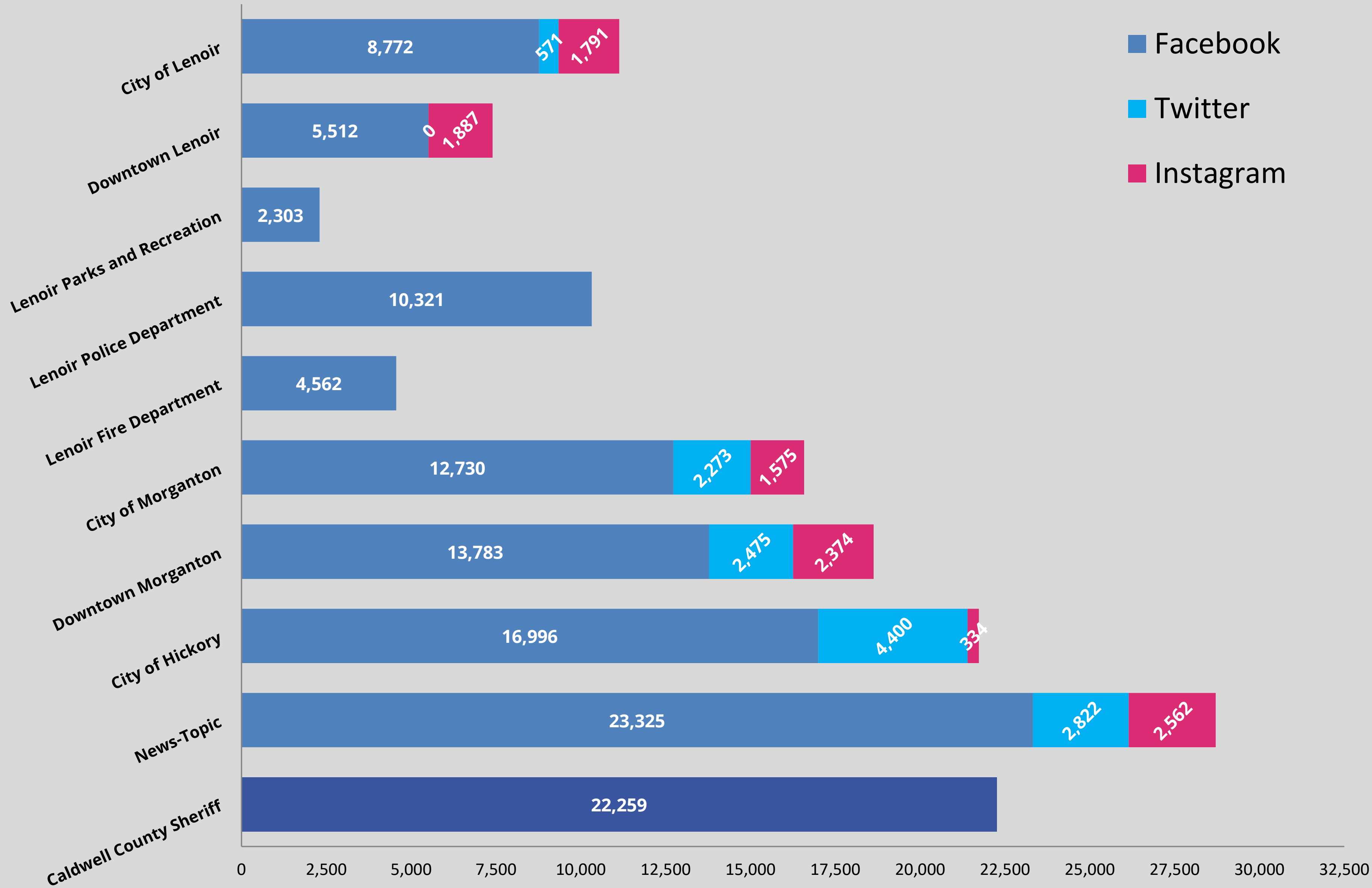


Likes	***144***
Comments	***6***

Likes	***79***
Comments	***4***

Social Comparison

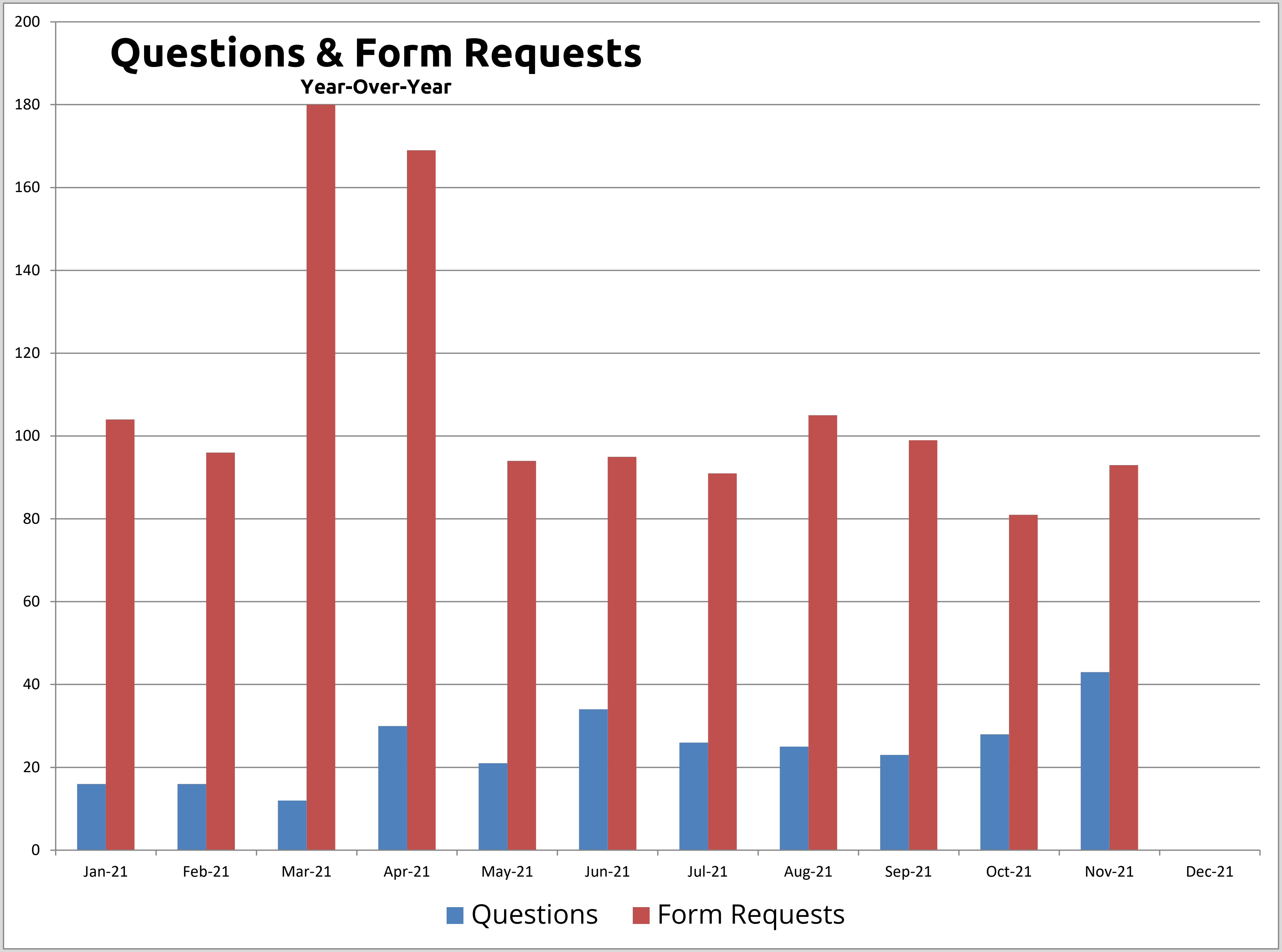
The chart below compares Lenoir's social accounts with surrounding organizations.



Questions and Form Requests 29

Bulk Garbage	40
Garbage Pickup	8
Cart Issue	3
Extra Cart	13
Payment Plan	
Records Request	
Total Requests	**64**

I saw where there was gonna be candles lit at Blue Ridge Memorial again.My question is...when is Wildw
I am registered for the parade tomorrow (West Caldwell Chorus). My driver is ill. Am I allowed to sub in s
When will the krafts corner Apartments in the Lower Creek area begin to take applications for residency
Do you happen to know what time the Christmas parade is tomorrow night?
Construction on Huntington Woods Dr. N has left some "Soil" on the paved street.l Can you wash it off.
property tax information
May I please have information on how to apply for apartment at Katzz Corner? I'm not sure how it's spelled!
I need to change the bill mailing address
Question on booking location to shoot a quick fan film short. I am with the smokey mountain ghostbusters
can you send me the phone number to inquire about renting (Kattz Corner)
I transferred service last month and I still haven't received a bill. I just wanted to make sure it was transferred into my name and that it is current, so m
water leaking around meter
My trash did not get picked up Thursday.
This is written about a concern I have at the intersection of 321-A and the old Connley Springs road. There is a mobile food trailer setting on the west
Are they still doing the lighting thing tomorrow at blue ridge memorial park
If your gonna bring something new to Lenoir please let it be a Target not another fast food place
I'd like information about renting here, please (Kattz Corner)
Send me rental info (Kattz Corner)
We are conducting a Phase One on a property in your jurisdiction. I am collecting some background information. I need to know if provide water and s
Does Lenoir have a homeless shelter? I moved here not long ago. I donate coffee to the homeless shelters in the city I used to live in. I have lots of cof
Hey I am interested in housing here in Lenoir NC section 8 or whatever
Please remove our phone number from your automated message service. We have no reason to receive any information.
Any taxes, assessments, or other liens assessed against Caldwell County ParID No. 09-118-2-1, a/k/a "Walgreens".
Who do I need to contact regarding the water pressure low and not working at my home? Draco rd, Lenoir
Does Lenoir have a homeless shelter? I moved here not long ago. I donate coffee to the homeless shelters in the city I used to live in. I have lots of cof
Please send us copies of all active leases/licenses for cell towers, rooftop antennas, or other wireless installations on property owned or managed by
Do you have any other contact information for kattz corner? I've called multiple times since you've sent the number with no answer or call back.
When is Hwy 55 to open



Questions & Form Requests
Year-Over-Year
200
180
160
140
120
100
80
60
40
20
0
Jan-21
Feb-21
Mar-21
Apr-21
May-21
Jun-21
Jul-21
Aug-21
Sep-21
Oct-21
Nov-21
Dec-21
Questions
Form Requests

City of Lenoir Police

Council Action Form

I. Agenda Item:

3rd Quarter Report to present to Council at the 12/21/21 meeting

II. Background Information:

Department stats for the months of July - September 2021 for Council Review (follows)

III. Staff Recommendation:

IV. Reviewed by:

City Attorney:______________________ Date:______________

City Manager:______________________ Date:______________

Police Chief:______________________ Date: 12/2/2021

Chief Brent Phelps

Third Quarter Report

July - September, 2021

This report should serve to document and describe the department's in-service educational activity by providing a detailed list of training conducted and the hours involved:

Communications/Records:	**9 hours**
Criminal Record, DCI File Transactions & DCI General Inquiries	*7*
VIPER System and ESINET Explained	2
Incident Command Training:	**180 hours**
Basic ICS for Initial Response	*33*
Introduction to Incident Command	*33*
Introduction to the NIMS	*48*
National Response Plan	*36*
Single Resources and Initial Action Incident	*30*
Instructor Training:	**53 hours**
General Instructor 2021 Update	1
In-Service Coordinator Training	4
Taser Re-Certification	48
Non-Specific:	**46 hours**
Bloodborne Pathogens & Hazmat	*8*
Managing Property and Evidence	32
Security Awareness Training	**6**
Patrol Training:	**781 hours**
Continuing to Make a Difference	8
Defensive Driving & Driver Training (new hire)	1
Fair and Impartial Policing	8
Field Training Evaluation Program	80
Firearms Classroom, Combat & Qualification	16
Intox EC/IR Operator School	40
Legal Updates 2021	12
OC Defense Technologies (new hire)	4
Officer Awareness: Responding to Victims of Trauma	56
Patrol Vehicle Operations 2021	36
Police Law Institute: J. Massey, S. Woodward	152
Policy & Procedure Review (new hire)	4
Scat Training (In-Service) & Refresher	100
Taser Certification	16
Traffic Crash Re-Construction	240
Verbal De-Escalation Techniques	8
School Resource:	**100 hours**
School Safety and Responding to Incidents	*20*
School Resource Officer Training: K. Ramsey, C. Smith	80
Special Response Team Training:	**222 hours**
Supervision and Management:	**52 hours**
Background Investigations	20
FBI-LEEDA Command Leadership Institute: Z. Poythress	28
Hemp Industry: Overview and Officer Roles	4
Total Return for 3rd Quarter 2021:	**1,443 hours**

In addition to over 1,443 in recorded training hours during the 3rd quarter, employees also participated in the following:

Awards, Certifications & Presentations	
	American Legion Officer of the Year Award: PTL Jesse Massey
	Golden Ticket Award: PTL Cesar Rubio (Aug) & MPO Joe Lo (Sep)
	Honor Guard Detail: Tim Stoker Service
	Law Enforcement Intermediate Certificate: MPO Shane Woodward
	School Resource Officer Certifications: MPO Jason Ramsey & MPO Chris Smith
Committees & Meetings	
	Community Meeting: PTL Matthew Bonestell
	Customer Service Orientation & New Hire
	SCAT state advisory group: SGT Martin Crisp
Demos, Events & Tours	
	Back the Blue Parade
	Caldwell Baptist Association Community Fair: LT Mark Barlowe & CRO Matt Spears
	Department Tour
	Downtown Beer Garden, Bike Night, Cruise-In & Music on the Square
	First Responder Luncheons
	Fireworks & Norwood Street Block Party Traffic Assistance
	Governor's Highway Safety Initiatives (multi-jurisdiction check point stations)
	K9 Demo for Chris & Cody Gragg Event: MPO Joe Lo & Atos
	Sculpture at the Park
	Tattoo Festival (3-days)
Department Upgrades	
	Fitness Room Equipment
	Firing Range Property
	Patrol Car Design: Silver Dodge Chargers (4)
Orientation & Training	
	BLET Trainees: Hunter Carswell & Seth Clark
	Intern from Garner-Webb: Jackie Taylor
	Officer Field Training (new hire): Breanna Christian
	Webinars: TraCS Stakeholder Interviews (new system roll-out)
Programs & Other Mentions	
	Book Bags 4 Kids (Calendar Program): City Elementary Schools
	Bingo Renewal: American Legion Post 29
	Corporal Process & Oral Board Assessments
	Employment Security Agreement Renewal
	K9 Citizens Canine Obedience 7 Week Academy
	Podcast: Policing with Chief Brent Phelps
	Reserve Guard Duty: PTL Garrett Warren & PTL Miguel Zambrano

**Some cancellations due to CV-19 Delta Variant*

Crimes Against Persons

NIBRS Code	Charge Description	3QR19	3QR20	3QR21
13A	Aggravated Assault	11	5	9
11D	Forcible Fondling	4	4	2
11A	Forcible Rape	4	7	2
11B	Forcible Sodomy	0	0	0
64A	Human Trafficking (Commercial Sex Acts)	0	1	0
64B	Human Trafficking (Involuntary Servitude)	0	1	0
36A	Incest	0	0	0
13C	Intimidation	7	3	2
09C	Justifiable Homicide	0	0	0
100	Kidnapping / Abduction	1	0	0
09A	Murder / Non-Negligent Manslaughter	0	0	0
09B	Negligent Manslaughter	0	0	0
11C	Sexual Assault with Object	1	0	0
13B	Simple Assault	66	44	38
36B	Statutory Rape	0	0	0
Total		**94**	**65**	**53**

Crimes Against Society

Code	Charge Description	3QR19	3QR20	3QR21
720	Animal Cruelty	1	1	3
40B	Assisting / Promoting Prostitution	0	0	0
35A	Drug / Narcotic Violations	102	81	51
35B	Drug Equipment Violations	42	36	24
39A	Gambling (Betting / Wagering)	0	0	0
39C	Gambling (Equipment Violations)	0	0	0
39B	Gambling (Operating / Promotion)	0	0	0
39D	Gambling (Sports Tampering)	0	0	0
370	Pornography / Obscene Materials	5	2	1
40A	Prostitution	0	3	0
40C	Purchasing Prostitution	0	0	0
520	Weapons Law Violations	7	7	12
Total		**157**	**130**	**91**

Crimes Against Property

NIBRS Code	Charge Description	3QR19	3QR20	3QR21
200	Arson	0	1	1
510	Bribery	0	0	0
220	Burglary / Breaking & Entering	75	46	47
250	Counterfeiting / Forgery	11	3	2
290	Destruction/ Damage/ Vandalism Of	52	43	65
270	Embezzlement	0	0	0
210	Extortion / Blackmail	0	0	0
26G	Hacking / Computer Invasion	0	0	1
26F	Identity Theft	1	2	1
23H	Larceny (All Other)	54	62	75
23D	Larceny (From Building)	19	13	6
23E	Larceny (From Coin-Operated Machines / Devices)	0	0	1
23F	Larceny (From Motor Vehicles)	26	17	21
23G	Larceny (Motor Vehicle Parts And Accessories)	8	5	13
23A	Larceny (Pick-Pocket)	0	0	0
23B	Larceny (Purse Snatching)	1	0	2
23C	Larceny (Shoplifting)	35	27	15
240	Motor Vehicle Theft	32	29	20
26B	Fraud (Credit / Debit Card / ATM)	9	8	10
26A	Fraud (False Petense / Swindle / Confidence Game)	12	22	11
26C	Fraud (Impersonation)	0	0	0
26D	Fraud (Welfare)	0	0	0
120	Robbery	3	2	3
280	Stolen Property	2	1	0
26E	Wire Fraud	1	0	0
	Total	**341**	**281**	**294**

Group B Offenses

Code	Charge Description	3QR19	3QR20	3QR21
90A	Bad Checks	0	0	0
90B	Curfew / Loitering / Vagrancy	0	0	0
90C	Disorderly Conduct	2	1	2
90D	Driving under Influence	8	9	6
90E	Drunkenness	0	0	0
90F	Family Non Violent Offenses	76	65	62
90G	Liquor Law Violations	0	0	0
90H	Peeping Tom	0	0	0
90I	Runaways	3	2	0
90J	Trespass of Real Property	0	0	0
90Z	All Other Offenses (Person / Property / Society)	8	5	6
Totals		**97**	**82**	**76**

Calls For Service

Description	3QR19	3QR20	3QR21
Alarms	444	343	398
Animal Complaints	106	77	150
Civil Disturbances	214	269	278
Domestic Disturbances	258	302	269
Field Contacts	46	10	69
Follow-Ups	250	200	173
Foot Patrols	106	27	10
Incomplete 911s	581	606	723
Loud Noise Complaints	65	55	53
Special/House Checks	2109	2035	2709
Stranded Motorists	162	189	162
Suspicious Persons	435	496	636
Suspicious Vehicles	694	426	332
Warrant Service	516	377	250
Totals	**5986**	**5412**	**6212**

Group B offenses are non-reportable offenses. All of the Group B offenses are Crimes Against Society, except bad checks, runaway juvenile, and all other offenses. Even though runaway juvenile is not classified as a crime by the FBI, Lenoir Police Department feels strongly that documentation should be kept.

Canine Activities

Description	3QR19	3QR20	3QR21
Building Searches	7	2	4
Building Search Apprehensions	4	2	1
Call Outs	0	0	0
Demonstrations	5	0	3
Currency Seized	$187	$0.00	$0.00
Assist Narcotics Searches	2	1	12
Assist Narcotics Seizures	0	1	7
Narcotic Utilizations	85	55	45
Street Value of Seized Narcotics	$6,172.40	$4,767.80	$85,106.60
Tracks	6	9	8
Tracks Apprehensions	5	2	2
Training Hours	52.65	36	112.5
Utilizations	101	66	69

Charges / Arrests

Description	3QR19	3QR20	3QR21
Felony Charges			
Adult	**250**	153	107
Juvenile	**3**	0	1
Misdemeanor Charges			
Adult	**850**	701	606
Juvenile	**5**	5	6
Total Charges	**1108**	859	**720**

The figures to the right are arrests stemming from the above charges. Involuntary commitment arrests are included in the misdemeanor arrests totals.

	3QR19	3QR20	3QR21
Felony Arrests	**157**	105	78
Misdemeanor Arrests	**655**	566	489
Involuntary Commitment Arrests	24	25	58

Traffic

Description	3QR19	3QR20	3QR21
Crashes			
Crashes with Injuries	42	35	60
Crashes with Property Damage	205	218	203
Total Crashes	**247**	**253**	**263**
Crashes With Fatalities	0	0	0
Crashes Hit / Run	50	58	62
Crashes in Parking Lots	71	76	69
Tickets			
Handicap Tickets Issued	1	0	0
Parking Tickets Issued	78	65	0
Parking Tickets Paid	55	18	5
Traffic Citations Issued	952	738	532
Warning Tickets Issued	529	350	295
Total Tickets	**1615**	**1171**	**832**

The figures to the right are included in the above totals. (applies to Crashes With Fatalities, Crashes Hit / Run, Crashes in Parking Lots)

Top Five Contributing Circumstances	3QR21
Inattention	58
Failed to Yield Right of Way	36
Failure to Reduce Speed	34
Improper Backing	25
Disregard Traffic Signals	13

Top Five Crash Locations	3QR21
Blowing Rock Blvd / Hospital Av	8
Morganton Blvd / Complex St	6
Blowing Rock Blvd / Greenhaven Dr	5
Morganton Blvd / Fairview Dr	5
Morganton Blvd / Virginia St	3

Administrative

Description		3QR21
ABC Permits		**3**
CF Convenience Store – 353 Harper Ave SW	Malt Beverage & Wine (off premise)	
El Pancho Villa de Lenoir – 2153 Morganton Blvd	Malt Bev, Fort/Unfort Wine, Mix Bev (on premise)	
Operation Tattooing Freedom, Inc. (special permit)	Malt Bev, Wine, & Spirituous Liquor (on premise)	
Backgrouds		**2**

Communications

Description	3QR19	3QR20	3QR21
CAD Requests DSS	50	66	82
Criminal History Requests	62	52	41
Entered CAD Calls	10679	9685	9948
Number of Monthly Validations	218	218	228
Utility Calls	95	75	109
Total	**11104**	**10096**	**10408**

Records

Description	3QR19	3QR20	3QR21
CAD Reports	$60.00	$20.00	$60.00
Fingerprints	$70.00	$0.00	$25.00
Parking Ticket Payments	$550.00	$95.00	$25.00
Reports	$115.00	$60.00	$70.00
Total	**$795.00**	**$175.00**	**$180.00**

Case Statuses

Description	3QR19	3QR20	3QR21
Open	231	218	122
Inactive	307	226	214
CBA (Cleared by Arrest)	132	94	83
Exceptionally Cleared	10	12	16
Unfounded	27	34	26

Crime Stoppers

Description	3QR19	3QR20	3QR21
Calls Received	89	67	82
Crime of the Week Press Releases	8	0	0
Illegal Narcotics Recovered	$0.00	$32,500.00	$0.00
Rewards Paid	$425.00	$300.00	$150.00
Stolen Property Recovered	$3,000	$6,500.00	$0.00
Total Arrests	9	2	2
Total Charges	29	6	2

Generals

Description	3QR19	3QR20	3QR21
Evidence Destroyed	234	69	207
Evidence Received	755	635	660
Evidence Inventory Total	41,575	44,218	46,456
Polygraph Examinations	2	3	2
Recovered Stolen Property	$15,849.49	$25,629.56	$28,479.61
Recovered Stolen Vehicles (Number of)	24	21	17
Recovered Stolen Vehicles (Value of)	$146,604.50	$104,877.50	$173,974.91
Narcan Use	3	9	11
Overdoses	9	16	19
Opioid Induced Overdoses	3	9	11
Suicides	1	2	1
Unattended Deaths	4	11	13

Narcan is used to reverse fatal drug overdoses. In the third quarter of 2021, we have been successful at saving 11 lives with the administration of Narcan while on overdose scenes.

Nuisance

Description	3QR19	3QR20	3QR21
Abandoned / Junk Vehicle	14	10	2
Graffiti	0	0	0
Health And Safety	11	5	5
Junk And Debris	34	11	8
Miscellaneous	11	30	1
Tall Grass Or Vegetation	39	19	15
Total	**109**	**75**	**31**
Case Statuses			
City Abated	13	10	7
Owner Abated	54	33	12

Narcotics Activities

Description	3QR19	3QR20	3QR21
Arrests	36	28	13
Charges	53	37	27
Arrests While Assisting Other Agencies	0	0	0
Charges While Assisting Other Agencies	0	0	0
Cases Opened Or Initiated Within City Limits	68	64	26
Cases Opened Or Initiated While Assisting Other Agencies	11	5	12
Cash And Property Seized	$7,530.45	$4,381.00	$11,860.00
Cash And Property Seized While Assisting Other Agencies	$0.00	$0.00	$402.00
Illegal Narcotics Seized	$17,457.20	$21,765.30	$84,377.60
Illegal Narcotics Seized While Assisting Other Agencies	$355,324.15	$122,960.00	$273,012.50
Knock and Talks	3	0	2
Search Warrants	23	29	8
Total Assists And Joint Investigations	11	5	12
Vehicle Seizures	0	0	0

Narcotics Confiscated

		3QR21
Drug Name	**Drug Quantities**	**Street Value**
Acetaminophen /Oxycodone	2du	$10.00
Broken Pill	1du	$5.00
Cocaine	227.9gm	$22,790.00
Crack Cocaine	.4gm	$80.00
Edible Marijuana	274gm	$2,192.00
Fentanyl	0.8gm	$480.00
Heroin	6.1gm	$3,660.00
Marijuana	189.9gm	$1,519.20
Methamphetamine	354.5	$53,175.00
Mushrooms	1.7gm	$140.00
Opiate Based Pills	37.5du	$187.50
Pills	33.5du	$167.50
Unk Powder	0.1gm	$1.00
Xanax	10du	$50.00
	Total:	**$84,457.20**

CITY OF LENOIR POLICE

1035 West Avenue NW
Lenoir, NC 28645
828-757-2100

Brent Phelps
Chief

Scott Hildebran
City Manager

ABC Board Reporting

For the third quarter of 2021, listed below are the alcohol violations from inside the city limits of Lenoir.

Contributing to Delinquency of a Minor	2
Driving While Subject to Impairing Substance	1
Drunkenness	2
DWI Level 1	1
dwi impaired driving revocation	3
Hold till Sober	2
Intoxicated and Disruptive	1
Felony Drug Charges	61
Misdemeanor Drug Charges	77

If you have any questions, please contact me.

Thank you,

Danielle Gainey
(828) 475-9738

2021 FOURTH QUARTER REPORT

October, November & December

MISSION:

"The mission of Lenoir Fire Department is to provide public safety in the form of Fire Prevention, Fire Protection, Rescue Services and Emergency Medical Care. We will constantly strive to improve the quality of life for the citizens of Lenoir."

VISION:

"To be aggressively proactive with respect to traditions and the realization of progression."

OVERVIEW

Thank you for taking the time to look through Lenoir Fire Department's quarterly report. This report is designed to give you an understanding of the day to day operations of our department and staff for the fourth quarter of 2021. This quarter proved to be another busy one for our department and staff. The pandemic is continuing to have effects on our department. With another new variant of COVID discovered the City is still implementing increased protective measures for our staff and citizens. Also due to pandemic the City cancelled many events scheduled but we did hold the annual Christmas parade downtown. Calls for service was reduced greatly this quarter since it was decided that fire departments in the County would no longer respond to known COVID positive patients unless EMS needed help or patients were suffering cardiac arrest. The most notable impact was the drought our area was in which caused the North Carolina Forest Service and the City Fire Marshal to enact an "Open Burning Ban" for all outside fires in our City and State during the first part of December until we received significant rain.

MAJOR EVENTS

OCTOBER – The Thermal Imaging Cameras (TICs) were purchased. This was made possible by an anonymous donation from a local business. All staff members trained on the operation and use of the new TICs before placing them in service. We would like to express our sincere gratitude to this company for their donation of $12,600 for this project giving every riding position their own TIC for enhanced safety.

- This month we sent the QRV trucks to DANA Safety to be up-fitted with audible and visual warning devices for response. It took DANA about two weeks to complete.
- This month we sent the Tower back to the factory for repairs from the incident the previous month due to certification of the bucket. They had to replace the bucket and the yoke along with various other parts. On the way up to the factory we had transmission issues. We asked Sutphen to look over the truck and make necessary repairs.

- We provided Ambulance back-up stand-bys for two high school football games and provided medical stand-by for one car show downtown and one youth football game.

November – This month we were finally able to implement our Quick Response Vehicle (QRV) program. Beginning on the 22nd we started responding the two pick-up trucks and the SUV respectively from each station to medical calls. This should improve our response times to our patients and provide a cost savings on fuel and maintenance on our larger apparatus. We are also honored to have WBTV come do a news story on our QRV program as well to promote this new initiative. The following is the link to news story the was aired on WBTV: https://www.wbtv.com/2021/11/18/lenoir-firefighters-train-new-equipment-that-will-help-save-lives/

- This month we helped out the City's Maintenance personnel with installing Downtown Christmas decorations. Annually the Maintenance Department installs many decorations for the Holidays and we always help them out by utilizing one of our Aerial Apparatus to assist with the hanging of the large wreath on City Hall.
- We were honored to be asked to assist with the annual Veteran's Stand Down again that is held at the Broyhill Civic Center. We are asked to provide the raising of our large U.S. Flag as the veteran's enter the facility to show our respect for the veteran's service to our country and to honor them.
- We also assisted with the annual Turkey Drive held at the MLK Center. We provided personnel to assist with handing out turkeys for families that came to the event.
- This month we hosted the Caldwell County Fire Rescue Association meeting at our Fire Station 2 facility. Firefighters from the County attend these meetings to conduct business to better serve the citizens in each respective community. These meetings also allow each department to build networks for better communications between all County Fire Departments and other State and local agencies.
- We applied for a safety grant through the North Carolina League of Municipalities. This grant as with the previous safety grant is a 50/50 match with awards for each section up to $5,000.00. We requested a Large Diameter Hose (LDH) Roller and cart for the worker's compensation safety section and a Hose Tester for the Property Liability Loss

Prevention Section. The LDH roller will be utilized to assist our staff with the reloading of this hose during fire scenes and hose testing. Each section of this hose weighs in excess of 100lbs and this resource should reduce back, shoulder and knee strains of our staff. The cost of this equipment is approximately $8,810.00 and our share would be $4,405.00. The hose tester will be utilized to annually test all suppression fire hose. Currently we utilize a fire apparatus to complete the task which ties up an apparatus for the duration of testing and we stand the potential of doing damage to the pump. The cost of this equipment is approximately $2,978.00 and our share would be $1,489.22

- We provided back-up EMS ambulance stand-bys for two high school football games this month and concluded this operation for the year.

DECEMBER – On December 3rd, our Fire Marshal issued a Citywide ban on any outside open burning. This ban correlated with the NC Forest Service burning ban issued for the State due to high fire conditions and drought our area was experiencing. The ban lasted for two weeks and after we received significant rain to help with our drought conditions.

- We had 21 off-duty staff come in to assist with the annual City Christmas Parade. Our staff assisted the Police Department with traffic and crowd concerns and provided medical stand-by at various locations throughout during the parade. Our staff, with the help of Caldwell County Emergency Management, also set up and operate various portable light towers through the parade route to enhance public safety.
- We provide medical stand-by for the annual Cruisers toy give away downtown
- We purchased/received a 2021 Chevrolet Tahoe this month to replace an Administrative Vehicle that was transitioned to Operations to support the QRV program. The cost of this vehicle was $38,850. We are currently awaiting approval to up-fit the vehicle with audible and visual warning devices.

- This month several of our on-duty staff assisted with the annual City Luminary display hosted by Blue Ridge Cemetery. Our staff assisted with the placement of over 8,000 luminary bags/candles placing them on all grave markers and lining the roadways around the cemetery grounds.
- We provided medical stand-by for the annual Cruisers toy give away downtown.

- We also held our quarterly retiree breakfast this month and we had 18 retirees in attendance.
- This month we had 4 students from CCC&TI Early College who needed a community service project and we allowed the to do some painting at Station 1 and Station 2. They were here for three days and did a great job.

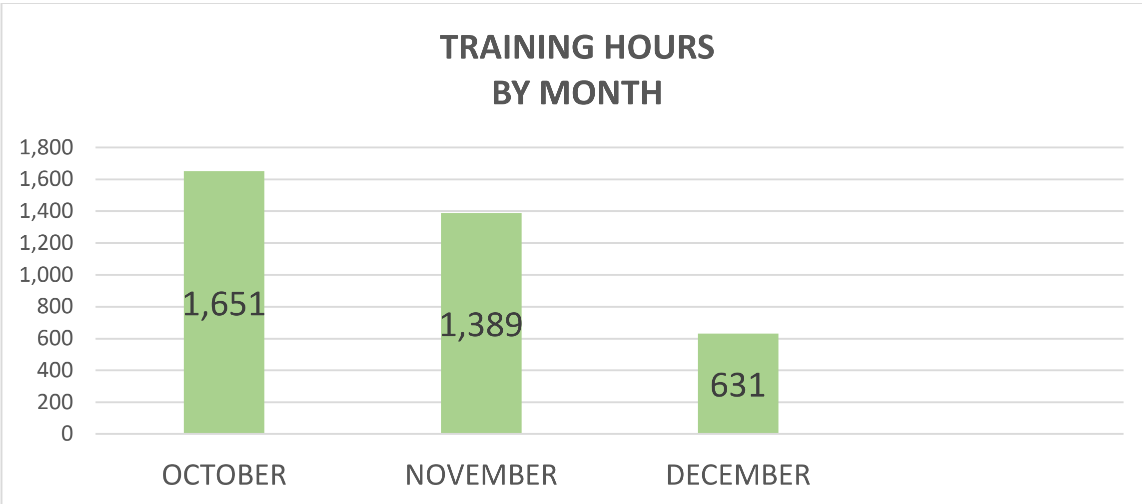
RESPONSES/INCIDENTS/CALLS FOR SERVICE

Incident Reports By Type of Situation Found	# of Incidents Current Quarter	2020 Quarterly Comparison	# of Incidents 2021 YTD
Fire, structure	6	6	24
Fire, vehicle & heavy equipment	6	1	18
Fire, brush or grass	22	12	55
Fire, trash	5	2	16
Fire, other	5	1	15
Medical call	240	225	1,257
EMS lift assist	20	13	73
Assist invalid, lift assist	10	3	40
MVA – with Injuries	19	36	88
MVA- no Injuries	40	39	168
Rescue call	25	25	104
Service call, public	67	54	264
Cover in assignment	1	2	8
Hazardous condition, other, power lines	11	18	50
Hazardous material or spill	7	10	40
False alarm, sprinkler	6	12	25
False alarm, smoke or carbon monoxide	35	49	133
False alarm, alarm sounded	21	24	93
False alarm, malicious & bomb threats	1	1	2
False alarm, other	17	18	107
Severe weather or natural disasters	7	8	19
TOTALS	**571**	**559**	**2,599**

Incident Responses by Districts	# of Incidents Current Quarter	Avg. Response Time/Minutes	Incidents 2020 Comparison	Response Time 2020 Comparison
Station 1	362	3.82	375	4.36
Station 2	144	3.28	131	3.79
Station 3	65	3.53	53	3.30
TOTALS	**571**	**3.55**	**337**	**3.82**

TRAINING REPORT

In the third quarter, our department personnel participated in a total of **3,671 hours** of training, on and off duty which averages to about **62 hours** per firefighter.



- **October**, we participated in EMT in-service, which is a monthly requirement and our focus on duty was on Thermal Imaging Cameras, Fire Prevention and Hydrant Inspections.
- **November**, we participated in EMT in-service and our focus on duty was QRV Driver Training and Vehicle Extrication.
- **December**, we participated in EMT in-service and allowed staff to take off the rest of the month off from on-duty training.

FIRE PREVENTION ACTIVITIES

- In the fourth quarter of this year we have performed and delivered **12 fire prevention presentations/programs.** We were able to perform these programs in businesses and schools and reached a **total of 1,190 people, 974 children and 216 adults.**
- This quarter, with our smoke alarm program. Our staff distributed and installed **25 smoke alarms** this quarter ensuring early warning detection of a fire and improving the safety of the citizens at these residences. This program is made possible by the grant award from NC Office of State Fire Marshal and the department budget.

FIRE MARSHAL’S REPORT

Fire Marshal - This quarter the Fire Marshal performed a total of **106 fire code inspections** on businesses within Lenoir City Limits. In October he completed **34**, November he completed **38** and in December he completed **34**.

- Chief assisted businesses and developers with continued work to meet fire codes and planning at several different locations (City Recreation Department on Aquatic Center, East Harper Apartments, Bluebell Apartments, Caldwell Memorial at Quest for Life, Katts Corner, World of Discovery Daycare, Studio Blue Recording, JBS Meat Packing, Exela, old Thomasville Furniture Plant, LEO’s, Malouf, Classic Dyestuffs, Williams Grocery Building, and Distillery and building at 105 Taylorsville Rd.).
- Also, this quarter there were 3 complaints businesses for fire code violations (RHA Behavioral Health Care, Lowe’s Hardware and Red Roof Inn). We worked with them to resolve the issues found.
- 2021 Inspections – 3 ALE Inspections, 7 Complaints, 4 Courtesy, 7 Final CO’s, 7 Fire Protection Systems, 8 Foster Cares, 1 Hazard use permit, 1 Hood Duct System, 3 Sprinkler, 4 Occupancy Standard, 29 Plan Reviews, 255 Regular, 19 Re-inspections, 3 and Special Hazard.
- Issued a burning ban on all open burning the first part of December and lifted the ban the middle of Decmebr due to receiving significant rain.

FIRE INVESTIGATIONS – In accordance with N.C.G.S. Chapter 58 article 79, all fires that occur inside the City Limits of Lenoir are investigated for cause and determination. We have certified fire investigators on each shift and they work under the direct supervision of our Fire Marshal. This quarter we had **44 fires** that occurred in the City.

- Of the 44 fires mentioned, 6 were structure fires that occurred in residential and commercial structures. There were no major fires that occurred this quarter other than the residential structure fires mentioned.
- We had 20 instances of subjects performing illegal burns.

EMERGENCY MANAGEMENT – The Fire Marshal also acts as the City of Lenoir's Emergency Manager under the direct supervison of the Fire Chief. This position works closely with local and State Emergency Management and partners with the LEPC to respond and mitigate hazardous/disasterous incidents or situations.

- Natural Gas rupture on Whitnel Place, Roto Rooter.
- We had three different storm systems this quarter with heavy rains and high winds and we perfromed a few flood and wind damage assessments.
- Chemicals mixed at a residence caused hazardous fumes.
- Natural Gas Leak on Willow St. due to construction.

OTHER DUTIES – Our Fire Marshal also performs IT services for our department to help the City's IT staff. This quarter, he decided to postpone the new software change until our Fire Rating Inspection has concluded in the first quarter of 2022.

- Applied for two grants through the NCLM – hose roller and hose tester.
- Re-applied for the smoke alarm grant through NCOSFM. The state was out of alarms and will notify us when available but did purchase a second round of smoke alarms provided by the City of Lenoir.

LOGISTICS' REPORT

MAINTENANCE – This portion of the report will indicate any maintenance that took place on apparatus and/or facilities for the quarter.

October –Rescue 1 – Repaired exhuast damage $506.06

- Ladder 1 – Repaired coolant site glass $69.49
- Fire Station 1 and 2 – Painted exterior doors and engine bay moldings – $179.56

November – Engine 3 Supplies – $6.79

- Engine 1 – PM Repair work with fluids changed $248.37
- Engine 2 – Repair work, broke front shock $548.86
- Tower 1 – Repair wreck damage $72,123.50
- Ladder 2 – PM Repair, replaced front tires, coolant hose, carrier bearing, engine water pump $2,165.06
- Ladder 1 – Supplies, DEF $11.73
- Tower 1 – PM Repair work, remove and replaced aerial cylnder cable, cleaned waterway and replaced seals, repaired side block, repaired transmission, cleaned and re-lubed ladder to remove shudder, replaced electrical board for audible.visual devices $8,462.97
- Logistics Chief Car – PM Repair work $72.34
- Deputy Chief Truck – PM repair work $15.31
- Fire Station 1 – Dug out damaged concrete of the front apron, added gravel and poured new concrete $15,195.53

December – Engine 1 – Replaced front wheel oil caps $52.00

- Rescue 1 – NC Safety Inspection $16.85
- Rescue 1 – PM Repair work, changed fluids and minor repairs $219.81
- Ladder 1 – Supplies DEF and ELC $58.41
- Ladder 1 – Repair work, bypassed heater shut off valve, fixed air leak, clutch solenoid an dair compressor $198.04
- Ladder 2 – Repair work, U-Joint grease, tested and charged system $95.97
- Fire Station 1 and 2 – Painted offices and hand rails $79.57

EQUIPMENT PURCHASES – This portion of the report will indicate the major equipment purchases for the quarter.

Ocotber – No major purchases this month

November – Upfit both QRV trucks with audible and visual warning devices $18,076.66

December – 10 sets of structural fire turnout gear $28,497.34

- 2021 Chevrolet Tahoe for administration to replace the administraive vehicle converted to Fire Station 1 QRV $38,850

Respectfully submitted by;

Ken Hair

Fire Chief, City of Lenoir Fire Department

Lenoir All-America City 2008

February 2022

Lenoir All-America City 2008

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 6:00 p.m. City Council	2 9:00 a.m. Staff Meeting	3	4	5
6	7	8 8:00 a.m. EDC	9	10 6:00 p.m. Lenoir Business Adv. Board	11 8:30 a.m. - 3:00 p.m. City Council Planning Retreat (Blue Ridge Energy)	12
13	14 Noon - City/County Services Committee	15 6:00 p.m. City Council	16 9:00 a.m. Staff Meeting	17	18	19
20	21 6:00 p.m. Recreation Advisory Board	22 8:30 a.m. Committee of the Whole	23 Noon - Foothills Regional Airport Authority	24	25	26
27	28 5:30 p.m. Planning Board					

Notes for March

City of Lenoir
P.O. Box 958
Lenoir, N.C. 28645
www.cityoflenoir.com
757-2200 / 757-2162 fax

Joseph L. Gibbons, Mayor
Scott E. Hildebran, City Manager
Shirley M. Cannon, City Clerk