

Required Supplemental Financial Data

This section contains additional information required by generally accepted accounting principles.

Schedule of Funding Progress for the Law Enforcement Officers' Special Separation Allowance.

Schedule of Employer Contributions for the Law Enforcement Officers' Special Separation Allowance.

Notes to the Required Schedules for the Law Enforcement Officers' Special Separation Allowance.

Schedule of Funding Progress for the Health Care Benefit – Pay As You Go.

Schedule of Employer Contributions for the Health Care Benefit – Pay As You Go.

Notes to the Required Schedules for the Health Care Benefit – Pay As You Go.

Please note: The Schedule of Funding Progress for Catawba Valley Medical Center can be found in the separately issued financial statements for the Medical Center, available from the Medical Center Finance office (see note 1.A. to the County statements for contact information.)

CATAWBA COUNTY, NORTH CAROLINA
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Schedule of Funding Progress
For Fiscal Years Ended June 30, 2005 to 2010

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Projected Unit Credit</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
12/31/2004	0	1,138,936	1,138,936	0.00%	3,835,301	29.70%
12/31/2005	0	1,013,767	1,013,767	0.00%	3,953,071	25.65%
12/31/2006	0	922,560	922,560	0.00%	4,102,106	22.49%
12/31/2007	0	999,815	999,815	0.00%	4,756,519	21.02%
12/31/2008	0	1,118,461	1,118,461	0.00%	5,093,101	21.96%
12/31/2009	0	1,482,425	1,482,425	0.00%	5,311,352	27.91%

CATAWBA COUNTY, NORTH CAROLINA
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Schedule of Employer Contributions
For Fiscal Years Ended June 30, 2005 to 2010

<u>Year Ended June 30</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
2005	111,448	119.46
2006	124,640	98.44
2007	111,942	101.66
2008	109,823	87.99
2009	124,340	87.91
2010	141,973	57.58

Notes to the Required Schedules:

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	12/31/2009
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay - closed
Remaining amortization period	21 years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	5.00%
Projected salary increases*	4.5 - 12.3%
*Includes inflation at	3.75%
Cost-of-living adjustments	N/A

CATAWBA COUNTY, NORTH CAROLINA
Health Care Benefit - Pay As You Go
Required Supplementary Information
Schedule of Funding Progress
For Fiscal Years Ended June 30, 2008 to 2010

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Projected Unit Credit</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
12/31/2005	\$0	\$18,572,261	\$18,572,261	0.00%	\$38,665,996	48.00%
12/31/2007	\$0	\$9,826,953	\$9,826,953	0.00%	\$45,934,924	21.40%

CATAWBA COUNTY, NORTH CAROLINA
Health Care Benefit - Pay As You Go
Required Supplementary Information
Schedule of Employer Contributions
For Fiscal Years Ended June 30, 2008 to 2010

<u>Year Ended June 30</u>	<u>Annual Required Contributions</u>	<u>Percentage Contributed</u>
2008	1,882,841	11.16
2009	1,013,872	23.27
2010	1,013,872	21.06

Notes to the Required Schedules:

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	12/31/2007
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay - open
Remaining amortization period	30 years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	4.00%
Medical cost trend rate increases (decreases)*	11.00 - 5.00%
Year of ultimate trend rate	2016
*Includes inflation at	3.75%



Financial Statements of Individual Funds

General Fund

To account for resources traditionally associated with governments that are not required legally or by sound financial management to be accounted for in another fund. Revenues and expenditures of the *Self-Insurance Fund*, and the *Register of Deeds Fund* are integrated with the *General Fund* for reporting purposes.

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
REVENUES				
Ad Valorem Taxes				
Current year	\$ 77,877,521	\$ 77,707,260		
Prior year	1,310,000	1,987,419		
Penalties and interest	235,000	502,857		
Tax leased vehicles	53,410	76,837		
Total ad valorem taxes	<u>79,475,931</u>	<u>80,274,373</u>	<u>798,442</u>	<u>80,440,854</u>
Other Taxes				
Local Option Sales Taxes				
Article 39 - one percent	9,882,743	10,131,238		
Article 40 - one half of one percent	5,515,144	5,562,788		
Article 42 - one half of one percent	2,203,800	2,434,653		
Article 44 - one half of one percent	528,894	536,159		
Article 46 - one quarter of one percent	1,961,500	1,955,147		
Subtotal local option sales taxes	<u>20,092,081</u>	<u>20,619,985</u>	<u>527,904</u>	<u>26,268,074</u>
Other Taxes and Licenses				
Real estate excise stamps	400,000	358,797		
ABC 5 cents per bottle	45,000	48,118		
Privilege licenses	24,000	22,765		
Subtotal other taxes and licenses	<u>469,000</u>	<u>429,680</u>	<u>(39,320)</u>	<u>521,540</u>
Total other taxes	<u>20,561,081</u>	<u>21,049,665</u>	<u>488,584</u>	<u>26,789,614</u>
Unrestricted Intergovernmental Revenues				
Beer & Wine Tax	115,000	117,869		
Video Programming fees	628,000	715,586		
Catawba County ABC profit distribution	863,000	1,045,000		
Total unrestricted intergovernmental revenues	<u>1,606,000</u>	<u>1,878,455</u>	<u>272,455</u>	<u>2,127,081</u>
Restricted Intergovernmental Revenues				
State of North Carolina				
Mental Health Services				
Criminal justice partnership program	122,789	126,522		
Social Services				
American recovery and reinvestment act (ARRA) funds	951,191	1,204,734		
ARRA - Adoptions	-	51,739		
ARRA - Foster Care	-	34,378		
Rural general public funds	111,024	122,238		
Office Juvenile Justice Corner house	225,996	226,837		
Smart Start	2,019,799	1,795,799		
Share the warmth grant	2,000	6,769		
Child boarding home funds	368,500	230,367		
State administrative aid	69,160	-		
Special permanency planning	9,884	23,230		
Community alternatives state in-home	40,116	40,120		
Fingerprinting criminal history	250	-		
Family finders grant	65,000	95,917		
Medicaid expansion	31,742	35,980		

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Foster care visitation	3,493	7,948		
Child boarding home funds therapeutic	2,000	1,211		
Adult day care	129,000	148,590		
Adult services	46,900	39,454		
Elderly handicapped transportation	124,953	127,224		
State maintenance of effort	527,042	-		
Child Protective Services	253,234	216,217		
Community transportation grant	30,000	29,610		
Aid to blind equalization	75	104		
Public Health				
Accreditation revenue	-	5,000		
Smart Start	228,755	219,588		
School based health center	48,510	36,731		
School nurse initiative	200,000	174,499		
Health partners grant	18,000	7,674		
Immunization program	34,122	34,122		
Improving immunization capacity	7,000	6,822		
Communicable diseases	8,197	8,197		
Communicable diseases -aid to counties	12,500	12,500		
Healthy people 2020	500	600		
Smoke free law	4,145	4,145		
Child health	85,793	85,793		
Child service coordination	2,189	1,947		
Child fatality prevention	1,250	1,250		
Childhood lead prevention	4,500	-		
Health aid to counties	187,841	184,531		
Maternal health	115,982	61,869		
Health promotion	23,552	23,552		
H1N1 flu vaccine funds	15,000	15,000		
Breast cancer grant	49,470	71,909		
North Carolina health and wellness grant	93,908	69,230		
Tuberculosis grant	24,926	24,926		
Public health interpreter grant	20,000	19,000		
Veterans service	2,000	2,000		
Controlled substance tax	20,000	34,731		
Public school building capital lottery funds	1,500,000	1,500,000		
Juvenile Justice & Delinquency Prevention				
Project challenge	48,212	48,212		
Catawba parenting network	23,734	23,734		
Juvenile crime prevention planning	14,250	14,251		
Juvenile crime prevention commission	20,000	-		
Peace pipeline conflict resolution	19,332	19,332		
North Carolina agriculture cost share	25,835	26,390		
North Carolina agriculture development	5,750	4,239		
Court facility fees	185,000	166,729		
District court fees	65,000	66,962		
State Aid - Library	151,186	156,521		
Emergency medical services for quality assurance grant	-	5,106		
Safe roads act	15,000	12,981		
Emergency services homeland security grants	157,671	235,037		

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Citizens corp grant	12,363	-		
Library services and technology grant	82,732	80,113		
Library summer reading grant	-	2,500		
Soil and water conservation grant	4,000	4,000		
Subtotal state revenue	<u>8,672,353</u>	<u>8,036,711</u>	<u>(635,642)</u>	<u>7,593,228</u>
Federal				
Social Services				
Permanency planning	44,395	34,291		
Energy assistance administration	129,865	124,819		
Employment and training	14,000	1,642		
Medical transportation administration	841,019	1,019,686		
Temporary assistance for needy family-domestic violence	30,000	29,202		
Temporary assistance for needy family-subsidized employment	71,250	114,038		
Social Security Payments	83,500	126,470		
US Department of Agriculture supplemental funds	3,350	1,992		
Supplemental meals	1,340	4,579		
Community alternatives program chore	901,500	192,986		
Chore Level II	152,461	167,391		
Chore Level III	141,538	126,807		
In-home aid on site Social Security block grant	66,082	7,883		
IV-D administration	1,093,104	781,968		
IV-E board	92,000	54,128		
IV-E administration	985,104	953,372		
Independent living administration	32,725	42,924		
Links-independent living trust fund	40,000	33,151		
In-home case management Social Security block grant	-	3,190		
Case management at risk	137,500	208,464		
Work First block grant	1,360,148	2,176,263		
Food stamp fraud administration	49,193	56,823		
Food stamp administration	694,341	700,446		
FNS Recovery	-	63,844		
SNAP Federal defense bill	32,904	-		
Medicaid administration	1,453,520	1,359,458		
Adult day health	16,099	18,282		
IV-A Child care	219,286	306,201		
Title III Nutrition	118,860	127,475		
US Department of Agriculture nutrition	24,500	22,186		
US Department of Agriculture home delivered meals	34,650	33,102		
Home delivered meals	180,450	180,263		
Community assistance home delivered meals	11,800	10,947		
Community services block grant	214,266	229,729		
Crisis intervention	800,000	750,187		
Intensive family preservation restore families	50,104	-		

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Public Health				
Bioterrorism grants	65,749	70,709		
H1N1 flu funds	205,360	228,942		
School based flu funds	32,800	32,767		
Title X	129,800	98,359		
Help America Vote Grant	11,322	11,322		
Juvenile Crime Prevention - Gang assessment	54,500	36,519		
Federal inmate transport	5,000	38,893		
Sex Crime Investigation Grant	57,333	-		
Secure our schools grant		82,715		
Justice Assistance Grant	16,403	16,403		
Local law enforcement block grant	67,495	46,720		
Bullet proof vests grant	-	1,562		
Governor Crime Commission DV Unit Grant	136,202	125,715		
State criminal alien assistance program	31,745	31,745		
Homeland security exercise grant	35,000	-		
Emergency management planning grant	20,000	47,192		
Homeland security resource database grant	39,000	-		
Homeland security transfer switches grant	200,000	-		
Assistance to firefighters grant	32,000	27,994		
Assistant secretary for preparedness and response grant	6,000	2,944		
Subtotal federal revenue	<u>11,266,563</u>	<u>10,964,690</u>	<u>(301,873)</u>	<u>10,534,420</u>
State of North Carolina and Federal				
Social Services				
Social Services block grant	491,858	551,632		
Temporary assistance for needy families social security block grant	60,191	59,417		
Aid to families with dependent children	40,139	3,145		
Child day care purchase of care	5,532,959	5,472,881		
Aid to families with dependent children-foster care	698,000	854,731		
IV-E foster care therapeutic	15,000	5,908		
Temporary assistance for needy families foster care	24,000	2,205		
Adoption assistance non-recurring	50,000	19,385		
Adoption assistance medical	300,000	177,809		
Special children adoption fund	50,000	45,000		
IV-E/Child protective services	1,205,726	976,302		
Family preservation	58,444	108,548		
High risk intervention	684,000	739,226		
Title III Adult day care	82,433	68,193		
IV-D Aid to families with dependent children	42,000	35,082		
IV-D Child support - non AFDC	36,500	44,800		
IV-D Incentives	302,156	341,526		
Medicaid waiver-case management	404,510	418,118		
Community alternative program medical equipment and supplies	142,000	121,329		
Adult care home case management	75,447	75,098		
State adult specialist fund	44,427	46,537		
North Carolina Health Choice	73,137	60,262		

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Public Health				
Women Infants Children funds	768,818	754,819		
IV-D Civil papers	74,966	95,298		
Legal services	-	34		
Medicaid-emergency medical services transports	420,000	572,447		
Subtotal state and federal revenue	<u>11,676,711</u>	<u>11,649,732</u>	<u>(26,979)</u>	<u>11,524,612</u>
Fines & Forfeitures	<u>1,253,886</u>	<u>892,179</u>	<u>(361,707)</u>	<u>994,015</u>
Other grants				
Social Services				
Training services	500	-		
Rising Stars summer enrichment	15,000	10,416		
Community corrections contractual	290,000	182,162		
Confidential intermediary	1,000	700		
Hickory Housing Authority	5,500	-		
Adult day care - local	7,344	7,519		
Duke Endowment grant	351,044	391,258		
Medicaid contract local managing entity	5,940	15,538		
Child mental health local managing entity	185,868	65,860		
Other state revenue local managing entity	60,318	13,430		
Comprehensive treatment services program local managing entity	95,740	222,335		
Mental Health contract local managing entity	374,500	539,501		
Federal substance abuse local managing entity	23,000	29,413		
Medicaid direct billing	1,912,735	1,616,784		
Medicaid community support	489,028	86,475		
Catawba Valley Medical Center	80,061	78,721		
Catawba County Schools	53,153	-		
Hickory Public Schools	117,605	145,837		
United Fund emergency grant	27,323	-		
Public Health				
Catawba Valley Medical Center	454,176	439,846		
Catawba County Schools	160,621	145,705		
Newton-Conover City Schools	32,817	33,566		
Hickory Public Schools	63,637	33,368		
Municipalities				
City Of Newton	41,516	41,312		
Town Of Maiden	4,435	4,329		
City Of Conover	42,550	43,404		
City Of Hickory	19,695	19,213		
City Of Claremont	20,832	21,298		
Town Of Longview	887	866		
Sex crimes investigation	-	65,605		
Transport mental health patients	13,000	5,465		
Mental health partners contracts	120,043	120,593		
Social services local funds	18,910	18,910		
Community Schools-Cooperative Extension	14,166	14,166		

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Lawn and mowing services	2,226	1,895		
Hospice	20,000	78,772		
Supervisor training	-	7,250		
Voice over internet protocol revenue	214,545	223,438		
Four-H Grant	13,495	13,495		
Tourism development authority	72,869	72,869		
Western Piedmont COG technology services	22,980	21,065		
Catawba Valley Behavioral Healthcare technical support	58,800	61,240		
Catawba Valley Behavioral Healthcare rent	15,780	-		
Catawba Valley Community College - deputy reimbursement	144,500	127,809		
Catawba County Schools-deputy reimbursement	449,033	447,542		
Personnel indirect cost	1,269,808	1,269,808		
Subtotal other grants	<u>7,386,980</u>	<u>6,738,778</u>	<u>(648,202)</u>	<u>6,973,225</u>
Total restricted intergovernmental revenues	<u>40,256,493</u>	<u>38,282,090</u>	<u>(1,974,403)</u>	<u>37,619,500</u>
Licenses, Permits and Fees				
Marriage licenses	13,790	24,459		
Recording of legal instruments	443,250	476,289		
Uniform commercial code filing	12,084	10,817		
Gun permits	12,350	14,135		
Surrendered weapon storage fee	800	495		
Noise amplification permit	100	920		
Concealed weapon fees	18,850	47,959		
Public fingerprint fees	13,400	8,660		
Precious metals dealer fees	-	730		
Electronic house arrest fees	5,000	1,660		
Vehicle storage fees	200	30		
Building permits	1,516,038	1,622,664		
Building services after hours inspections	-	1,260		
Minor sub-division plat review	3,250	2,470		
Express plan review fee	-	8,750		
Plan review fees	4,780	4,290		
Storm water and erosion control	40,000	26,200		
Plat review fees	5,638	1,855		
Performance guarantees	520	270		
Telecommunications tower fees	89,500	2,500		
Zoning permits	6,625	14,425		
Accessory permit fees	2,750	1,900		
Sign permits	1,000	950		
Homeowners recovery fund	-	356		
Park fees and permits	6,000	6,626		
Environmental health fees	326,240	233,956		
Election filing fees	150	6,877		
Fire inspection fees	6,100	7,168		
Animal control fines and citations	2,000	2,805		
Immunizations	1,500	13,060		
Training fees	500	625		
Total licenses, permits, fees	<u>2,532,415</u>	<u>2,545,161</u>	<u>12,746</u>	<u>2,224,220</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Sales and Services				
Social Services				
Patient fees	35,000	13,050		
Insurance reimbursements	234,657	206,997		
State in-home fees	100	500		
Home study fees	-	700		
IV-D application fees	23,750	20,218		
Level II and III chore fees	700	2,081		
Title III adult day care fees	500	176		
Community alternatives program chore fee	10,807	2,451		
Trust account fees	5,000	4,325		
Adoption fees	7,500	1,463		
North Carolina health choice premiums	44,000	45,056		
IV-D blood test fees	1,300	624		
Access care	20,460	20,796		
Local support general assistance	15,000	14,933		
Public Health				
Patient fees	212,390	197,165		
Home health/third party reimbursements	3,367,110	3,349,566		
Pregnancy fees	8,500	4,554		
Clinic fees	200,000	177,262		
Child health fees	5,000	3,484		
Adult health fees	1,588	1,853		
Medicaid health check fees	35,073	19,163		
Medicaid management fees	14,000	10,783		
Obstetrics services	500,000	504,462		
Medicaid escrow	59,722	59,722		
Medicaid earned	41,500	33,246		
Medicaid earned maternity care coordinator	230,511	205,060		
Medicaid maximization maternity care coordinat	-	22,690		
Medicaid earned maternal health	602,114	529,651		
Medicaid escrow maternal health	81,013	166,000		
Medicaid earned postpartum maternity	12,500	4,708		
Medicaid earned postpartum newborn	23,000	8,520		
Medicaid earned child service coordination	251,782	208,609		
Medicaid maximization child service coordinat	-	49,398		
Medicaid earned child health	20,000	37,279		
Medicaid escrow child health	312,027	284,000		
Medicaid earned dental	300,186	390,346		
Medicaid earned adult health	44,000	52,560		
Medicaid escrow adult health	38,370	13,000		
Medicaid earned women's preventative health	256,050	291,512		
Medicaid escrow women's preventative health	111,000	138,000		
Medicaid earned enhanced nutrition	12,500	4,021		
Medicaid escrow sonogram	132,516	126,279		
Social services/public health contract services	10,000	10,128		

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Municipalities				
Tax billing/collection	177,670	151,834		
Data processing	500	691		
Election fees	127,545	79,149		
Animal shelter	173,863	126,922		
Fire inspections	30,371	30,374		
Tax fees and charges	18,000	44,028		
Motor vehicle tax-collection fee	37,855	34,220		
Leased vehicle tax - collection fee	765	1,066		
Sale of maps and publications	12,650	5,770		
Advertising fees for renaming streets	350	3,050		
Check processing fees	5,200	6,362		
Transport fees district confinement facility	54,408	13,602		
Garage services	8,000	7,980		
Sheriff service of process	200,000	210,891		
Project lifesavers	2,600	3,750		
Inmate services	38,830	125,517		
Ambulance services	4,637,156	4,791,393		
Animal services	100,400	76,871		
Planning department ordinance	100	-		
Zoning amendments	8,640	720		
Board of adjustment charges	5,100	850		
Clinic fees	4,000	3,938		
Library rental fees	38,100	52,607		
Copy and print charges	37,382	33,988		
Total sales and services	<u>13,000,711</u>	<u>13,041,964</u>	<u>41,253</u>	<u>12,936,583</u>
Investment Earnings				
Interest On Investments	<u>707,788</u>	<u>1,005,537</u>	<u>297,749</u>	<u>2,053,754</u>
Miscellaneous				
Social Services				
North Carolina Association of Residential Child				
Facilities Services	500	2,800		
Restitution funds	3,175	1,320		
Fraud services	64,075	53,560		
Nutrition meals project income	54,000	28,947		
Donations	50,000	46,858		
Miscellaneous	6,900	1,336		
Public Health				
Kids in Need	36,200	45,078		
Cardio pulmonary resuscitation training	7,836	195		
Donations	350	-		
Susan G. Komen grant	31,000	42,500		
Miscellaneous	3,550	1,506		
Badge revenue	-	750		
Rents & Royalties	112,574	109,522		
Cell tower lease payments	19,669	19,718		
Cable lease payment	1,176	1,176		

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Park souvenir sales	300	-		
Concessions	50,000	58,579		
Commissary	25,000	20,772		
Sale of surplus properties		63,217		
Insurance settlements	48,000	121,467		
Drug reimbursement	3,000	159		
Excise tax administrative cost	10,000	7,176		
Donations	16,400	22,188		
Leadership grant	5,150	-		
Emergency management/Duke Power grant	36,010	36,010		
Hazmat revenue	16,000	24,082		
Carolina Thread Trail	60,000	62,140		
Short term disability premiums	80,000	82,091		
Group health and dental premiums	1,630,000	1,867,504		
Miscellaneous revenue	205,500	284,948		
Total miscellaneous	<u>2,576,365</u>	<u>3,005,599</u>	<u>429,234</u>	<u>2,768,825</u>
 Total revenues	 <u>160,716,784</u>	 <u>161,082,844</u>	 <u>366,060</u>	 <u>166,960,431</u>
 EXPENDITURES				
General Government				
Board of Commissioners				
Salaries & employee benefits	4,605	4,605		
Other operating	180,228	152,257		
	<u>184,833</u>	<u>156,862</u>	<u>27,971</u>	<u>162,988</u>
 Administration				
County Manager				
Salaries & employee benefits	862,514	855,627		
Other operating	42,050	44,651		
Non-operating	78,886	-		
	<u>983,450</u>	<u>900,278</u>	<u>83,172</u>	<u>873,483</u>
 Legal Services				
Salaries & employee benefits	317,754	316,714		
Other operating	25,664	21,422		
	<u>343,418</u>	<u>338,136</u>	<u>5,282</u>	<u>324,547</u>
 Budget				
Salaries & employee benefits	205,356	202,786		
Other operating	25,764	6,925		
	<u>231,120</u>	<u>209,711</u>	<u>21,409</u>	<u>223,202</u>
 Total Administration	 <u>1,557,988</u>	 <u>1,448,125</u>	 <u>109,863</u>	 <u>1,421,232</u>
 Tax Administration				
Tax Assessor				
Salaries & employee benefits	827,306	824,249		
Other operating	217,927	146,958		
Non-operating tax refunds	20,000	53		
	<u>1,065,233</u>	<u>971,260</u>	<u>93,973</u>	<u>1,054,755</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Tax Collector				
Salaries & employee benefits	410,434	398,922		
Other operating	132,351	110,862		
	<u>542,785</u>	<u>509,784</u>	<u>33,001</u>	<u>497,361</u>
 Total Tax Administration	 <u>1,608,018</u>	 <u>1,481,044</u>	 <u>126,974</u>	 <u>1,552,116</u>
 Board of Elections				
Salaries & employee benefits	367,698	372,755		
Other operating	194,022	114,034		
	<u>561,720</u>	<u>486,789</u>	<u>74,931</u>	<u>448,376</u>
 Human Resources				
Personnel				
Salaries & employee benefits	533,799	421,937		
Other operating	95,731	52,130		
Non-operating	206,958	-		
	<u>836,488</u>	<u>474,067</u>	<u>362,421</u>	<u>581,610</u>
Recruitment				
Salaries & employee benefits	58,899	59,785		
Other operating	34,800	14,764		
Non-operating	80,900	-		
	<u>174,599</u>	<u>74,549</u>	<u>100,050</u>	<u>77,773</u>
Risk Management				
Salaries & employee benefits	122,108	121,694		
Other operating	27,300	13,760		
	<u>149,408</u>	<u>135,454</u>	<u>13,954</u>	<u>135,430</u>
 Total Human Resources	 <u>1,160,495</u>	 <u>684,070</u>	 <u>476,425</u>	 <u>794,813</u>
 Register of Deeds				
Salaries & employee benefits	504,650	500,095		
Other operating	289,935	250,009		
	<u>794,585</u>	<u>750,104</u>	<u>44,481</u>	<u>865,193</u>
 Finance				
Administration				
Salaries & employee benefits	305,845	302,890		
Other operating	186,600	170,651		
	<u>492,445</u>	<u>473,541</u>	<u>18,904</u>	<u>455,565</u>
Accounting				
Salaries & employee benefits	408,713	406,021		
Other operating	414,535	370,721		
	<u>823,248</u>	<u>776,742</u>	<u>46,506</u>	<u>816,793</u>
Purchasing and Service Center				
Salaries & employee benefits	202,502	201,578		
Other operating	24,666	19,594		
	<u>227,168</u>	<u>221,172</u>	<u>5,996</u>	<u>219,285</u>
 Total Finance	 <u>1,542,861</u>	 <u>1,471,455</u>	 <u>71,406</u>	 <u>1,491,643</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Other General Government Programs				
Government Agencies - Justice Center				
Other operating	10,500	9,773		
	<u>10,500</u>	<u>9,773</u>	<u>727</u>	<u>33,270</u>
Other Government Costs				
Salaries & employee benefits	329,000	25,485		
Other operating	261,322	191,885		
	<u>590,322</u>	<u>217,370</u>	<u>372,952</u>	<u>250,402</u>
Self Insurance				
Wellness	217,200	176,063		
Premiums	1,990,000	3,008,532		
Liability	785,505	742,417		
Workers Compensation	528,630	558,766		
	<u>3,521,335</u>	<u>4,485,778</u>	<u>(964,443)</u>	<u>4,133,752</u>
Total Self Insurance	<u>3,521,335</u>	<u>4,485,778</u>	<u>(964,443)</u>	<u>4,133,752</u>
Total Other General Government Programs	<u>4,122,157</u>	<u>4,712,921</u>	<u>(590,764)</u>	<u>4,417,424</u>
Total General Government	<u>11,532,657</u>	<u>11,191,370</u>	<u>341,287</u>	<u>11,153,785</u>
Public Safety				
Sheriff				
Administration and Law Enforcement				
Salaries & employee benefits	3,035,382	3,011,123		
Other operating	956,405	785,915		
Capital outlay	369,570	360,756		
	<u>4,361,357</u>	<u>4,157,794</u>	<u>203,563</u>	<u>4,572,797</u>
Catawba Valley Community College - Resource Officers				
Salaries & employee benefits	144,627	144,137		
Other operating	3,000	3,000		
	<u>147,627</u>	<u>147,137</u>	<u>490</u>	<u>141,228</u>
School Resource Officers				
Salaries & employee benefits	580,900	576,457		
Other operating	39,600	38,265		
	<u>620,500</u>	<u>614,722</u>	<u>5,778</u>	<u>600,179</u>
Records				
Salaries & employee benefits	348,591	342,992		
Other operating	22,881	18,982		
	<u>371,472</u>	<u>361,974</u>	<u>9,498</u>	<u>339,994</u>
Mental Health Transport				
Salaries & employee benefits	13,024	5,370		
	<u>13,024</u>	<u>5,370</u>	<u>7,654</u>	<u>13,986</u>
Crime Prevention				
Salaries & employee benefits	109,713	103,347		
Other operating	16,750	10,616		
	<u>126,463</u>	<u>113,963</u>	<u>12,500</u>	<u>169,794</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Narcotics				
Salaries & employee benefits	285,597	280,454		
Other operating	68,600	53,072		
	<u>354,197</u>	<u>333,526</u>	<u>20,671</u>	<u>352,763</u>
Detectives				
Salaries & employee benefits	763,833	746,354		
Other operating	73,650	59,799		
	<u>837,483</u>	<u>806,153</u>	<u>31,330</u>	<u>767,431</u>
Lake Norman Water Patrol				
Salaries & employee benefits	305,163	284,582		
Other operating	26,450	20,570		
	<u>331,613</u>	<u>305,152</u>	<u>26,461</u>	<u>150,458</u>
Court Security				
Salaries & employee benefits	486,651	470,291		
Other operating	7,000	6,391		
	<u>493,651</u>	<u>476,682</u>	<u>16,969</u>	<u>468,412</u>
Newton Detention Center				
Salaries & employee benefits	3,182,829	3,110,917		
Other operating	967,285	796,321		
Capital outlay	84,800	30,669		
	<u>4,234,914</u>	<u>3,937,907</u>	<u>297,007</u>	<u>3,955,538</u>
Prisoner Food Services				
Other operating	452,712	442,971	9,741	438,350
District Confinement Facility				
Salaries & employee benefits	63,714	60,603		
Other operating	1,727,777	1,667,824		
	<u>1,791,491</u>	<u>1,728,427</u>	<u>63,064</u>	<u>1,114,674</u>
Total Sheriff	<u>14,136,504</u>	<u>13,431,778</u>	<u>704,726</u>	<u>13,085,604</u>
Emergency Services				
Emergency Services Administration				
Salaries & employee benefits	26,071	24,245		
Other operating	34,950	27,805		
	<u>61,021</u>	<u>52,050</u>	<u>8,971</u>	<u>48,227</u>
Emergency Management				
Salaries & employee benefits	249,974	241,627		
Other operating	600,430	271,949		
Capital outlay	6,000	-		
	<u>856,404</u>	<u>513,576</u>	<u>342,828</u>	<u>641,687</u>
Veterans Services				
Salaries & employee benefits	51,145	49,217		
Other operating	5,700	5,194		
	<u>56,845</u>	<u>54,411</u>	<u>2,434</u>	<u>48,549</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Fire Marshal				
Salaries & employee benefits	177,122	170,684		
Other operating	34,062	23,895		
	<u>211,184</u>	<u>194,579</u>	<u>16,605</u>	<u>168,731</u>
Emergency Medical Services				
Salaries & employee benefits	5,661,707	5,480,544		
Other operating	970,985	770,345		
Capital outlay	860,508	851,886		
	<u>7,493,200</u>	<u>7,102,775</u>	<u>390,425</u>	<u>6,758,483</u>
Fire Fighting Alarms				
Other operating	33,600	33,600	-	33,600
Animal Control				
Salaries & employee benefits	158,680	149,350		
Other operating	59,300	47,976		
	<u>217,980</u>	<u>197,326</u>	<u>20,654</u>	<u>269,317</u>
Animal Shelter				
Salaries & employee benefits	240,080	234,824		
Other operating	220,730	177,053		
Capital outlay	7,000	-		
	<u>467,810</u>	<u>411,877</u>	<u>55,933</u>	<u>403,297</u>
Total Emergency Services	<u>9,398,044</u>	<u>8,560,194</u>	<u>837,850</u>	<u>8,371,891</u>
Communication Center				
Salaries & employee benefits	1,326,738	1,266,200		
Other operating	269,914	261,537		
	<u>1,596,652</u>	<u>1,527,737</u>	<u>68,915</u>	<u>1,521,358</u>
Other Public Safety				
Other operating	383,840	247,722	136,118	239,430
Total Public Safety	<u>25,515,040</u>	<u>23,767,431</u>	<u>1,747,609</u>	<u>23,218,283</u>
Environmental Protection				
Cooperative Extension				
Salaries & employee benefits	243,290	190,934		
Other operating	89,282	87,709		
Non-operating	68,424	-		
	<u>400,996</u>	<u>278,643</u>	<u>122,353</u>	<u>326,269</u>
Soil & Water Conservation				
Salaries & employee benefits	130,685	128,749		
Other operating	12,037	9,059		
	<u>142,722</u>	<u>137,808</u>	<u>4,914</u>	<u>138,665</u>
Forest Ranger				
Other operating	52,811	52,563	248	47,948
Total Environmental Protection	<u>596,529</u>	<u>469,014</u>	<u>127,515</u>	<u>512,882</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Economic and Physical Development				
Technology				
Information Technology Center				
Salaries & employee benefits	1,665,088	1,654,057		
Other operating	1,242,840	1,207,384		
	<u>2,907,928</u>	<u>2,861,441</u>	<u>46,487</u>	<u>2,822,914</u>
Geospatial Information Services				
Salaries & employee benefits	254,262	251,650		
Other operating	86,605	67,921		
	<u>340,867</u>	<u>319,571</u>	<u>21,296</u>	<u>328,261</u>
Total Technology	<u>3,248,795</u>	<u>3,181,012</u>	<u>67,783</u>	<u>3,151,175</u>
Economic Development and Planning				
Planning & Zoning				
Salaries & employee benefits	507,991	508,579		
Other operating	245,860	178,586		
	<u>753,851</u>	<u>687,165</u>	<u>66,686</u>	<u>712,100</u>
County Parks				
Salaries & employee benefits	286,506	244,212		
Other operating	67,680	58,739		
Capital outlay	15,036	9,515		
	<u>369,222</u>	<u>312,466</u>	<u>56,756</u>	<u>303,314</u>
Other Economic and Physical Development				
Other operating	1,420,992	1,408,520	12,472	755,158
Total Economic Development and Planning	<u>2,544,065</u>	<u>2,408,151</u>	<u>135,914</u>	<u>1,770,572</u>
Utilities & Engineering				
Utilities & Engineering Administration				
Salaries & employee benefits	136,884	136,252		
Other operating	25,879	24,263		
	<u>162,763</u>	<u>160,515</u>	<u>2,248</u>	<u>157,570</u>
Building Inspection				
Salaries & employee benefits	1,032,258	1,012,955		
Other operating	367,729	340,687		
	<u>1,399,987</u>	<u>1,353,642</u>	<u>46,345</u>	<u>1,700,574</u>
Water & Sewer				
Salaries & employee benefits	-	-		
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
Permit Center				
Salaries & employee benefits	324,629	325,786		
Other operating	22,601	18,971		
	<u>347,230</u>	<u>344,757</u>	<u>2,473</u>	<u>339,257</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Plan Review				
Salaries & employee benefits	318,919	292,599		
Other operating	11,912	10,024		
	<u>330,831</u>	<u>302,623</u>	<u>28,208</u>	<u>268,986</u>
Storm water and Erosion Control				
Salaries & employee benefits	188,848	184,694		
Other operating	24,084	14,418		
	<u>212,932</u>	<u>199,112</u>	<u>13,820</u>	<u>188,418</u>
Total Utilities & Engineering	<u>2,453,743</u>	<u>2,360,649</u>	<u>93,094</u>	<u>2,656,305</u>
Finance/Facilities Division				
Garage				
Salaries & employee benefits	207,496	208,284		
Other operating	318,930	296,041		
	<u>526,426</u>	<u>504,325</u>	<u>22,101</u>	<u>517,707</u>
General maintenance				
Salaries & employee benefits	557,285	559,753		
Other operating	151,561	112,733		
	<u>708,846</u>	<u>672,486</u>	<u>36,360</u>	<u>671,090</u>
General Buildings				
Other operating	486,765	439,303		
Capital outlay	109,100	108,141		
	<u>595,865</u>	<u>547,444</u>	<u>48,421</u>	<u>679,580</u>
Justice Buildings				
Other operating	707,030	655,090		
	<u>707,030</u>	<u>655,090</u>	<u>51,940</u>	<u>722,857</u>
Library Buildings				
Other operating	64,665	56,768		
	<u>64,665</u>	<u>56,768</u>	<u>7,897</u>	<u>60,545</u>
Leased Buildings				
Other operating	25,425	19,199		
	<u>25,425</u>	<u>19,199</u>	<u>6,226</u>	<u>14,947</u>
Social Services Buildings				
Other operating	71,450	66,653		
	<u>71,450</u>	<u>66,653</u>	<u>4,797</u>	<u>91,335</u>
Public Health Buildings				
Other operating	38,535	34,396		
	<u>38,535</u>	<u>34,396</u>	<u>4,139</u>	<u>51,665</u>
Mental Health Buildings				
Other operating	65,400	22,969		
	<u>65,400</u>	<u>22,969</u>	<u>42,431</u>	<u>24,217</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Street Signs				
Other operating	19,700	19,624	76	17,105
Total Finance/Facilities Division	2,823,342	2,598,954	224,388	2,851,048
Total Economic & Physical Development	11,069,945	10,548,766	521,179	10,429,100
Human Services				
Medical Examiner				
Other operating	100,000	96,500	3,500	85,200
Mental Health Services				
General Administration				
Other operating	1,576,402	1,590,254	(13,852)	3,303,265
	1,576,402	1,590,254	(13,852)	3,303,265
Total Mental Health Services	1,576,402	1,590,254	(13,852)	3,303,265
Social Services Department				
Administration				
Salaries & employee benefits	1,092,096	1,114,713		
Other operating	1,131,323	1,170,327		
Non-operating	2,467,033	-		
Capital outlay	45,000	-		
	4,735,452	2,285,040	2,450,412	2,227,852
Children and Family Services				
Salaries & employee benefits	1,765,066	1,725,271		
Other operating	457,470	391,663		
Social Services assistance	1,000	1,058		
	2,223,536	2,117,992	105,544	2,049,904
Department of Human Resources Teams				
Salaries & employee benefits	347,032	261,864		
Other operating	13,465	10,817		
Social Services assistance	3,000	-		
	363,497	272,681	90,816	353,899
Children's Day Care				
Salaries & employee benefits	420,837	369,043		
Other operating	5,527	3,142		
	426,364	372,185	54,179	413,565
Intensive Family Preservation				
Salaries & employee benefits	179,448	162,549		
Other operating	26,490	21,790		
Social Services assistance	500	31		
	206,438	184,370	22,068	198,437
Early Childhood Development				
Salaries & employee benefits	100,189	53,711		
Other operating	9,452	14,393		
	109,641	68,104	41,537	110,843

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Prevention Management				
Salaries & employee benefits	99,750	86,707		
Other operating	1,000	522		
	<u>100,750</u>	<u>87,229</u>	<u>13,521</u>	<u>98,822</u>
American Recovery and Reinvestment Act - Project Moves				
Salaries & employee benefits	271,399	197,975		
Other operating	25,646	33,630		
Social Services assistance	4,238	9,940		
	<u>301,283</u>	<u>241,545</u>	<u>59,738</u>	<u>-</u>
Family Children Teams / Family Preservation				
Salaries & employee benefits	3,378,375	3,335,253		
Other operating	35,036	35,054		
Social Services assistance	47,000	40,488		
	<u>3,460,411</u>	<u>3,410,795</u>	<u>49,616</u>	<u>3,322,164</u>
Duke Endowment Family Children Project				
Salaries & employee benefits	509,635	498,092		
Other operating	42,540	63,986		
Social Services assistance	7,450	2,230		
	<u>559,625</u>	<u>564,308</u>	<u>(4,683)</u>	<u>223,780</u>
Teen Up				
Salaries & employee benefits	159,099	119,650		
Other operating	22,000	16,917		
Social Services assistance	2,500	772		
	<u>183,599</u>	<u>137,339</u>	<u>46,260</u>	<u>200,592</u>
Community Services Block Grant				
Salaries & employee benefits	218,967	194,368		
Other operating	18,015	8,340		
Social Services assistance	2,500	16,243		
	<u>239,482</u>	<u>218,951</u>	<u>20,531</u>	<u>238,754</u>
Therapeutic Foster Care				
Salaries & employee benefits	229,866	229,757		
Other operating	27,977	17,188		
Social Services assistance	1,000	327		
	<u>258,843</u>	<u>247,272</u>	<u>11,571</u>	<u>242,077</u>
Adoptions				
Salaries & employee benefits	853,979	750,656		
Other operating	17,000	14,862		
Social Services assistance	3,500	3,030		
	<u>874,479</u>	<u>768,548</u>	<u>105,931</u>	<u>851,765</u>
Child Advocacy				
Salaries & employee benefits	251,113	240,766		
Other operating	95,839	93,954		
Social Services assistance	8,000	653		
	<u>354,952</u>	<u>335,373</u>	<u>19,579</u>	<u>337,260</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Temporary Assistance Needy Families				
Salaries & employee benefits	-	-	-	1,606
FamilyNet Administration				
Salaries & employee benefits	498,816	521,025		
Other operating	680,397	470,376		
Social Services assistance	10,000	8,002		
	<u>1,189,213</u>	<u>999,403</u>	<u>189,810</u>	<u>1,051,428</u>
FamilyNet Community Support				
Salaries & employee benefits	498,615	362,151		
Other operating	40,554	23,699		
	<u>539,169</u>	<u>385,850</u>	<u>153,319</u>	<u>418,589</u>
FamilyNet Act				
Salaries & employee benefits	427,964	437,004		
Other operating	62,050	33,500		
Social Services assistance	500	783		
	<u>490,514</u>	<u>471,287</u>	<u>19,227</u>	<u>432,743</u>
FamilyNet In-home Services				
Salaries & employee benefits	292,053	282,383		
Other operating	15,927	21,964		
	<u>307,980</u>	<u>304,347</u>	<u>3,633</u>	<u>174,028</u>
FamilyNet Adolescent Services				
Salaries & employee benefits	299,813	205,692		
Other operating	2,744	2,323		
	<u>302,557</u>	<u>208,015</u>	<u>94,542</u>	<u>236,713</u>
FamilyNet Family Services				
Salaries & employee benefits	418,839	236,584		
Other operating	8,000	5,657		
	<u>426,839</u>	<u>242,241</u>	<u>184,598</u>	<u>349,571</u>
FamilyNet Children Services				
Salaries & employee benefits	441,364	352,586		
Other operating	3,694	4,197		
	<u>445,058</u>	<u>356,783</u>	<u>88,275</u>	<u>387,134</u>
FamilyNet ECST				
Salaries & employee benefits	420,225	370,333		
Other operating	40,200	19,404		
Social Services assistance	4,000	12,843		
	<u>464,425</u>	<u>402,580</u>	<u>61,845</u>	<u>451,445</u>
FamilyNet Child Protective Services				
Salaries & employee benefits	188,480	93,940		
Other operating	20,408	12,831		
	<u>208,888</u>	<u>106,771</u>	<u>102,117</u>	<u>167,090</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Work First				
Salaries & employee benefits	528,369	445,807		
Other operating	136,250	107,880		
Social Services assistance	168,600	49,868		
	<u>833,219</u>	<u>603,555</u>	<u>229,664</u>	<u>654,858</u>
Office Juvenile Justice Girls Program				
Other operating	44,700	37,617		
Social Services assistance	2,000	1,728		
	<u>46,700</u>	<u>39,345</u>	<u>7,355</u>	<u>47,672</u>
Administration Group Homes				
Salaries & employee benefits	1,323,351	1,064,348		
Other operating	55,688	42,502		
	<u>1,379,039</u>	<u>1,106,850</u>	<u>272,189</u>	<u>1,266,068</u>
Emergency Shelter				
Other operating	45,300	2,717		
Social Services assistance	2,500	-		
	<u>47,800</u>	<u>2,717</u>	<u>45,083</u>	<u>46,585</u>
Girls Program				
Other operating	47,750	42,000		
Social Services assistance	3,000	1,776		
Capital outlay	22,000	-		
	<u>72,750</u>	<u>43,776</u>	<u>28,974</u>	<u>65,664</u>
Boys Program				
Other operating	46,200	45,237		
Social Services assistance	3,000	2,689		
	<u>49,200</u>	<u>47,926</u>	<u>1,274</u>	<u>52,625</u>
Office Juvenile Justice Boys Program				
Other operating	55,400	50,557		
Social Services assistance	3,000	2,229		
	<u>58,400</u>	<u>52,786</u>	<u>5,614</u>	<u>60,252</u>
Adult Services				
Other operating	1,088,407	563,107		
Social Services assistance	1,202,009	1,149,456		
	<u>2,290,416</u>	<u>1,712,563</u>	<u>577,853</u>	<u>2,309,153</u>
Adult Social Work				
Salaries & employee benefits	1,276,793	1,243,268		
Other operating	87,422	49,638		
Social Services assistance	13,500	11,126		
	<u>1,377,715</u>	<u>1,304,032</u>	<u>73,683</u>	<u>1,360,159</u>
Medicaid Administration				
Salaries & employee benefits	845,368	827,155		
Other operating	8,104	6,420		
	<u>853,472</u>	<u>833,575</u>	<u>19,897</u>	<u>812,223</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Transportation				
Salaries & employee benefits	362,743	344,719		
Other operating	315,116	330,988		
Capital outlay	110,160	109,412		
	<u>788,019</u>	<u>785,119</u>	<u>2,900</u>	<u>771,993</u>
Nutrition				
Salaries & employee benefits	112,243	134,179		
Other operating	19,513	21,374		
Social Services assistance	504,007	433,595		
	<u>635,763</u>	<u>589,148</u>	<u>46,615</u>	<u>595,548</u>
Public Assistance Administration				
Salaries & employee benefits	1,347,668	1,289,147		
Other operating	106,465	103,566		
	<u>1,454,133</u>	<u>1,392,713</u>	<u>61,420</u>	<u>1,271,239</u>
Food Stamps				
Salaries & employee benefits	1,157,316	1,150,193		
Other operating	87,139	72,909		
Social Services assistance	28,000	3,260		
	<u>1,272,455</u>	<u>1,226,362</u>	<u>46,093</u>	<u>1,120,814</u>
Child Support				
Salaries & employee benefits	1,283,881	1,201,720		
Other operating	28,831	18,868		
	<u>1,312,712</u>	<u>1,220,588</u>	<u>92,124</u>	<u>1,284,299</u>
General Assistance				
Other operating	57,588	38,570		
Social Services assistance	140,823	103,978		
	<u>198,411</u>	<u>142,548</u>	<u>55,863</u>	<u>183,904</u>
Public Assistance Payments				
Social Services assistance	1,340,012	1,252,086	87,926	4,123,359
Children's Purchase Services				
Social Services assistance	10,456,066	10,060,335	395,731	9,429,023
Total Social Services	<u>43,239,277</u>	<u>37,205,033</u>	<u>6,034,244</u>	<u>39,995,499</u>
Public Health Department				
Health Administration				
Salaries & employee benefits	686,841	669,825		
Other operating	260,850	228,306		
	<u>947,691</u>	<u>898,131</u>	<u>49,560</u>	<u>908,932</u>
Home Health				
Salaries & employee benefits	1,508,779	1,563,610		
Other operating	1,255,393	1,228,710		
	<u>2,764,172</u>	<u>2,792,320</u>	<u>(28,148)</u>	<u>2,547,925</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Environmental Health				
Salaries & employee benefits	829,360	827,377		
Other operating	145,703	139,924		
	<u>975,063</u>	<u>967,301</u>	<u>7,762</u>	<u>933,074</u>
Maternal Health				
Salaries & employee benefits	600,172	591,094		
Other operating	972,714	935,629		
Public Health assistance	30,057	23,678		
	<u>1,602,943</u>	<u>1,550,401</u>	<u>52,542</u>	<u>1,570,258</u>
Maternity Care Coordinator				
Salaries & employee benefits	224,261	223,220		
Other operating	6,550	4,836		
	<u>230,811</u>	<u>228,056</u>	<u>2,755</u>	<u>246,292</u>
Child Health				
Salaries & employee benefits	484,505	489,025		
Other operating	123,796	98,832		
	<u>608,301</u>	<u>587,857</u>	<u>20,444</u>	<u>526,059</u>
Child Health - Human Resource Teams				
Salaries & employee benefits	433,638	430,209		
Other operating	27,910	22,918		
	<u>461,548</u>	<u>453,127</u>	<u>8,421</u>	<u>489,826</u>
Child Health - Smart Start				
Salaries & employee benefits	174,229	168,192		
Other operating	33,621	26,888		
	<u>207,850</u>	<u>195,080</u>	<u>12,770</u>	<u>183,524</u>
Child Health - Health Check				
Salaries & employee benefits	50,790	40,140		
Other operating	2,900	1,270		
	<u>53,690</u>	<u>41,410</u>	<u>12,280</u>	<u>63,458</u>
Adolescent Health				
Salaries & employee benefits	108,864	103,412		
Other operating	64,063	58,178		
	<u>172,927</u>	<u>161,590</u>	<u>11,337</u>	<u>157,096</u>
Child Service Coordinator				
Salaries & employee benefits	271,176	257,920		
Other operating	18,395	15,105		
	<u>289,571</u>	<u>273,025</u>	<u>16,546</u>	<u>301,741</u>
Health and Wellness				
Salaries & employee benefits	67,908	49,868		
Other operating	26,000	22,325		
	<u>93,908</u>	<u>72,193</u>	<u>21,715</u>	<u>84,476</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
School Health Assistants				
Salaries & employee benefits	21,782	21,778		
	<u>21,782</u>	<u>21,778</u>	<u>4</u>	<u>81,907</u>
School Nurse Fund Initiative				
Salaries & employee benefits	145,797	144,002		
Other operating	12,915	8,317		
	<u>158,712</u>	<u>152,319</u>	<u>6,393</u>	<u>150,237</u>
School Nurses Initiative - Catawba Valley Medical Center				
Salaries & employee benefits	271,336	261,928		
Other operating	24,295	19,574		
	<u>295,631</u>	<u>281,502</u>	<u>14,129</u>	<u>304,491</u>
School Nurses - Catawba County				
Salaries & employee benefits	208,261	204,489		
Other operating	21,483	16,774		
	<u>229,744</u>	<u>221,263</u>	<u>8,481</u>	<u>355,102</u>
School Nurses - Newton-Conover				
Salaries & employee benefits	105,189	103,627		
Other operating	5,920	3,252		
	<u>111,109</u>	<u>106,879</u>	<u>4,230</u>	<u>102,001</u>
School Nurses Initiative - Catawba County				
Salaries & employee benefits	50,485	17,922		
Other operating	5,845	5,195		
	<u>56,330</u>	<u>23,117</u>	<u>33,213</u>	<u>51,349</u>
Dental Health				
Salaries & employee benefits	299,786	299,569		
Other operating	105,405	74,673		
Public Health assistance	-	26,405		
	<u>405,191</u>	<u>400,647</u>	<u>4,544</u>	<u>413,929</u>
Dental - Smart Start				
Salaries & employee benefits	-	-	-	67,145
	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,145</u>
Glaucoma/Adult Health				
Salaries & employee benefits	300,857	302,804		
Other operating	310,720	270,869		
	<u>611,577</u>	<u>573,673</u>	<u>37,904</u>	<u>550,069</u>
Bioterrorism Grant				
Salaries & employee benefits	34,198	31,798		
Other operating	243,136	174,691		
Capital outlay	-	39,725		
	<u>277,334</u>	<u>246,214</u>	<u>31,120</u>	<u>19,267</u>
NAP-SACC Smart Start				
Salaries & employee benefits	-	-	-	37,628
	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,628</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Nurses/Family Planning				
Salaries & employee benefits	779,487	796,469		
Other operating	199,031	188,082		
	<u>978,518</u>	<u>984,551</u>	<u>(6,033)</u>	<u>924,518</u>
Women Infants Children Program				
Salaries & employee benefits	644,248	634,697		
Other operating	131,070	119,752		
	<u>775,318</u>	<u>754,449</u>	<u>20,869</u>	<u>662,982</u>
Total Public Health	<u>12,329,721</u>	<u>11,986,883</u>	<u>342,838</u>	<u>11,733,286</u>
Total Human Services	<u>57,245,400</u>	<u>50,878,670</u>	<u>6,366,730</u>	<u>55,117,250</u>
Culture and Recreation				
County Library				
Library Administration - Main Library				
Salaries & employee benefits	892,682	889,448		
Other operating	352,103	327,458		
Non-operating	132,462	-		
	<u>1,377,247</u>	<u>1,216,906</u>	<u>160,341</u>	<u>1,216,227</u>
Sherrills Ford Branch				
Salaries & employee benefits	143,915	112,322		
Other operating	45,899	44,054		
	<u>189,814</u>	<u>156,376</u>	<u>33,438</u>	<u>126,918</u>
Maiden Branch				
Salaries & employee benefits	92,593	92,097		
Other operating	32,766	31,310		
	<u>125,359</u>	<u>123,407</u>	<u>1,952</u>	<u>128,345</u>
St. Stephens Branch				
Salaries & employee benefits	273,378	262,689		
Other operating	114,124	110,974		
	<u>387,502</u>	<u>373,663</u>	<u>13,839</u>	<u>382,369</u>
Southwest Branch Library				
Salaries & employee benefits	128,257	122,196		
Other operating	126,760	121,448		
	<u>255,017</u>	<u>243,644</u>	<u>11,373</u>	<u>249,719</u>
Conover Branch Library				
Salaries & employee benefits	48,725	48,975		
Other operating	21,038	20,674		
	<u>69,763</u>	<u>69,649</u>	<u>114</u>	<u>68,948</u>
Claremont Branch Library				
Salaries & employee benefits	33,680	33,395		
Other operating	17,806	15,374		
	<u>51,486</u>	<u>48,769</u>	<u>2,717</u>	<u>49,481</u>
Total County Library	<u>2,456,188</u>	<u>2,232,414</u>	<u>223,774</u>	<u>2,222,007</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Arts-Administration				
Other operating	526,254	526,254	-	506,199
Other Cultural				
Other operating	5,000	-	5,000	5,000
Total Culture and Recreation	2,987,442	2,758,668	228,774	2,733,206
Education				
Catawba County Schools				
Current expense	24,267,476	24,267,476		
Fines and forfeitures	885,003	629,700		
	25,152,479	24,897,176	255,303	25,784,086
Newton-Conover City Schools				
Current expense	3,959,040	3,959,040		
Fines and forfeitures	144,381	102,779		
	4,103,421	4,061,819	41,602	4,144,589
Hickory City Schools				
Current expense	6,156,021	6,156,021		
Fines and forfeitures	224,502	159,700		
	6,380,523	6,315,721	64,802	6,820,074
Catawba Valley Community College				
Current expense	3,332,000	3,332,000	-	3,200,000
Total Education	38,968,423	38,606,716	361,707	39,948,749
Debt Service				
General obligation bonds				
Principal	6,455,005	6,455,000		
Interest	993,500	993,494		
	7,448,505	7,448,494	11	7,638,544
Installment purchases				
Principal	6,117,890	4,126,793		
Interest	2,283,585	2,220,951		
	8,401,475	6,347,744	2,053,731	4,453,240
Certificates of Participation				
Principal	2,790,005	2,790,000		
Interest	2,100,990	2,100,975		
	4,890,995	4,890,975	20	4,993,550
Qualified Zone Academy Bonds				
Principal	50,000	50,000	-	50,000
Total Debt Service	20,790,975	18,737,213	2,053,762	17,135,334
Total expenditures	168,706,411	156,957,848	11,748,563	160,248,589
Revenues over (under) expenditures	(7,989,627)	4,124,996	12,114,623	6,711,842

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Other financing sources (uses)				
Transfers from				
General Capital Reserve Fund	86,288	86,288	-	88,696
General Capital Projects Fund			-	812,323
School Capital Fund	2,524,631	2,524,631	-	50,000
School Construction Fund			-	79,257
Transfers to				
Emergency Telephone Fund			-	(454)
Citizens Alert System Fund	(10,341)	(10,341)	-	(38,834)
Reappraisal Fund	(439,680)	(439,680)	-	(479,200)
General Capital Reserve Fund	(300,000)	(300,000)	-	(365,095)
Rescue Squads Fund	(1,034,362)	(1,034,362)	-	(967,150)
General Capital Projects Fund			-	(2,527,335)
School Capital Fund			-	(336,835)
School Construction Fund			-	(4,001,010)
Water and Sewer Fund	(3,700,000)	(3,700,000)	-	(3,940,143)
Solid Waste Management Fund			-	(239)
Installment purchase obligation issued	1,497,510	-	(1,497,510)	-
Fund Balance appropriated/contingency	9,365,581	-	(9,365,581)	-
Total other financing sources (uses)	<u>7,989,627</u>	<u>(2,873,464)</u>	<u>(10,863,091)</u>	<u>(11,626,019)</u>
Net change in fund balance	<u>-</u>	1,251,532	<u>1,251,532</u>	<u>(4,914,177)</u>
Fund Balances - Beginning of Year		<u>50,414,003</u>		
Fund Balances - End of Year		<u>\$ 51,665,535</u>		



Combining Statements for Nonmajor Funds

CATAWBA COUNTY, NORTH CAROLINA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2010

	<u>Special Revenue Funds (Schedule C-1)</u>	<u>Capital Project Funds (Schedule D-1)</u>	<u>Total Nonmajor Governmental Funds (Exhibit 3)</u>
Assets			
Cash and investments	\$ 11,078,511	\$ 2,643,379	\$ 13,721,890
Taxes receivable - net	173,310	-	173,310
Due from other governments	105,722	3,076,245	3,181,967
Other receivables	3,854	-	3,854
Interest receivable	67,585	27,201	94,786
Restricted cash and investments	-	1,875,435	1,875,435
Total assets	<u>11,428,982</u>	<u>7,622,260</u>	<u>19,051,242</u>
Liabilities			
Accounts payable and accrued liabilities	66,992	1,364,950	1,431,942
Deferred revenues	190,133	-	190,133
Total liabilities	<u>257,125</u>	<u>1,364,950</u>	<u>1,622,075</u>
Fund Balances			
Reserved by State statute	177,161	-	177,161
Unreserved	10,994,696	6,257,310	17,252,006
Total fund balances	<u>11,171,857</u>	<u>6,257,310</u>	<u>17,429,167</u>
Total liabilities and fund balances	<u>\$ 11,428,982</u>	<u>\$ 7,622,260</u>	<u>\$ 19,051,242</u>

CATAWBA COUNTY, NORTH CAROLINA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2010

	Special Revenue Funds (Schedule C-3)	Capital Project Funds (Schedule D-2)	Total Nonmajor Governmental Funds (Exhibit 4)
Revenues			
Ad valorem taxes	\$ 4,423,236	\$ -	\$ 4,423,236
Restricted intergovernmental revenues	1,295,783	1,622,567	2,918,350
Licenses and permits	2,482	-	2,482
Investment earnings	236,294	132,214	368,508
Miscellaneous	16,455	-	16,455
Total revenues	<u>5,974,250</u>	<u>1,754,781</u>	<u>7,729,031</u>
Expenditures			
Current			
General government	409,779	-	409,779
Public safety	5,593,385	-	5,593,385
Economic and physical development	70,988	-	70,988
Human services	800	-	800
Capital outlay	-	11,301,285	11,301,285
Total expenditures	<u>6,074,952</u>	<u>11,301,285</u>	<u>17,376,237</u>
Excess of revenues over (under) expenditures	(100,702)	(9,546,504)	(9,647,206)
Other Financing Sources (Uses)			
Transfers from other funds	1,784,383	-	1,784,383
Transfers to other funds	(86,288)	-	(86,288)
Total other financing sources (uses)	<u>1,698,095</u>	<u>-</u>	<u>1,698,095</u>
Net change in fund balance	1,597,393	(9,546,504)	(7,949,111)
Fund Balances - Beginning of Year	<u>9,574,464</u>	<u>15,803,814</u>	<u>25,378,278</u>
Fund Balances - End of Year	<u>\$ 11,171,857</u>	<u>\$ 6,257,310</u>	<u>\$ 17,429,167</u>



Nonmajor Special Revenue Funds

To account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Emergency Telephone System Fund -

Established in accordance with North Carolina law to account for the revenues received by the Communication Center for the 911 charges and the expenditure of those funds for the emergency telephone systems.

Citizens' Alert System Fund –

To account for the accumulation of funds to provide emergency notifications to citizens and local agencies.

Narcotics Seized Funds and Property Fund –

To account for the revenue received by the Sheriff's Department for Drug Reimbursements and the expenditure of those funds to further narcotics enforcement efforts.

Reappraisal Fund-

The County maintains this fund as required by the General Statutes of North Carolina for financing the cost of the next reappraisal or real property in the County.

General Capital Reserve Fund -

To account for the accumulation of funds for the financing and construction of schools, general and hospital capital projects.

Hospital Capital Reserve Fund -

To account for the accumulation of funds for the financing and construction of major capital projects for Catawba Valley Medical Center.

Rescue Squads Fund -

To account for the accumulation of funds for the financing of future capital needs of the six rescue squads within the County.

Library Endowment Fund –

To account for donations that are stipulated for the purchase of library books.

Gretchen Peed Scholarship Fund –

To account for donations that are stipulated for scholarships.

Parks/Historic Preservation Trust Fund –

To account for donations and other funds that are stipulated for park expenditures.

Community Development Fund –

To account for the accumulation of various grants for the financing of critical housing needs for low-income families and other community projects.

Fire District Funds -

The County maintains fourteen separate fire district funds under its budgetary control to account for tax receipts and disbursements to the fire districts.

CATAWBA COUNTY, NORTH CAROLINA
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2010

	<u>Emergency Telephone System Fund</u>	<u>Citizens' Alert System Fund</u>	<u>Narcotics Seized Funds And Property Fund</u>	<u>Reappraisal Fund</u>	<u>General Capital Reserve Fund</u>
Assets					
Cash and investments	\$ 3,101,305	\$ 21,881	\$ 293,211	\$ 226,410	\$ 671,795
Taxes receivable - net	-	-	-	-	-
Due from other governments	94,377	-	525	246	-
Other receivables	-	-	-	3,854	-
Interest receivable	17,883	190	1,734	2,472	3,972
Total assets	<u>3,213,565</u>	<u>22,071</u>	<u>295,470</u>	<u>232,982</u>	<u>675,767</u>
Liabilities					
Accounts payable and accrued liabilities	22,655	1,403	-	37,443	-
Deferred revenues	-	-	-	-	-
Total liabilities	<u>22,655</u>	<u>1,403</u>	<u>-</u>	<u>37,443</u>	<u>-</u>
Fund Balances					
Reserved by State statute	112,260	190	2,259	6,572	3,972
Unreserved	3,078,650	20,478	293,211	188,967	671,795
Total fund balances	<u>3,190,910</u>	<u>20,668</u>	<u>295,470</u>	<u>195,539</u>	<u>675,767</u>
Total liabilities and fund balances	<u>\$ 3,213,565</u>	<u>\$ 22,071</u>	<u>\$ 295,470</u>	<u>\$ 232,982</u>	<u>\$ 675,767</u>

Hospital Capital Reserve Fund	Rescue Squads Fund	Library Endowment Fund	Gretchen Peed Scholarship Fund	Parks/ Historic Preservation Fund	Community Development Fund	Fire District Funds	Total Nonmajor Special Revenue Funds
\$ 5,268,104	\$ 264,132	\$ 231,235	\$ 42,129	\$ 139,955	\$ 1,581	\$ 816,773	\$ 11,078,511
-	-	-	-	-	-	173,310	173,310
-	-	-	-	-	10,574	-	105,722
-	-	-	-	-	-	-	3,854
31,147	2,360	1,368	247	814	81	5,317	67,585
<u>5,299,251</u>	<u>266,492</u>	<u>232,603</u>	<u>42,376</u>	<u>140,769</u>	<u>12,236</u>	<u>995,400</u>	<u>11,428,982</u>
-	-	-	800	-	4,691	-	66,992
-	-	-	-	-	-	190,133	190,133
-	-	-	800	-	4,691	190,133	257,125
31,147	2,360	1,368	247	814	10,655	5,317	177,161
5,268,104	264,132	231,235	41,329	139,955	(3,110)	799,950	10,994,696
<u>5,299,251</u>	<u>266,492</u>	<u>232,603</u>	<u>41,576</u>	<u>140,769</u>	<u>7,545</u>	<u>805,267</u>	<u>11,171,857</u>
<u>\$ 5,299,251</u>	<u>\$ 266,492</u>	<u>\$ 232,603</u>	<u>\$ 42,376</u>	<u>\$ 140,769</u>	<u>\$ 12,236</u>	<u>\$ 995,400</u>	<u>\$ 11,428,982</u>

CATAWBA COUNTY, NORTH CAROLINA
Fire District Funds
Subcombining Balance Sheet
June 30, 2010

	<u>Mountain View Fire District Fund</u>	<u>Propst Fire District Fund</u>	<u>St. Stephens Fire District Fund</u>	<u>Conover Rural Fire District Fund</u>	<u>Oxford Fire District Fund</u>
Assets					
Cash and investments	\$ 32,272	\$ 12,821	\$ 186,517	\$ 96,475	\$ 30,458
Taxes receivable - net	11,590	17,581	20,587	3,057	12,411
Interest receivable	159	57	1,042	564	149
Total assets	<u>44,021</u>	<u>30,459</u>	<u>208,146</u>	<u>100,096</u>	<u>43,018</u>
Liabilities					
Accounts payable and accrued liabilities	-	-	-	-	-
Deferred revenues	13,245	18,388	23,570	3,484	13,414
Total liabilities	<u>13,245</u>	<u>18,388</u>	<u>23,570</u>	<u>3,484</u>	<u>13,414</u>
Fund Balances					
Reserved by State statute	159	57	1,042	564	149
Unreserved	30,617	12,014	183,534	96,048	29,455
Total fund balances	<u>30,776</u>	<u>12,071</u>	<u>184,576</u>	<u>96,612</u>	<u>29,604</u>
Total liabilities and fund balances	<u>\$ 44,021</u>	<u>\$ 30,459</u>	<u>\$ 208,146</u>	<u>\$ 100,096</u>	<u>\$ 43,018</u>

(continued on page 104)

Sherrills Ford Fire District Fund	Bandys Fire District Fund	Maiden Fire District Fund	Claremont Fire District Fund	Catawba Fire District Fund	Long View Fire District Fund	Newton Rural Fire District Fund
\$ 111,087	\$ 94,257	\$ 86,939	\$ 13,416	\$ 83,943	\$ 13,978	\$ 6,197
35,439	18,695	6,846	11,343	11,158	995	13,293
575	903	498	62	485	79	8
<u>147,101</u>	<u>113,855</u>	<u>94,283</u>	<u>24,821</u>	<u>95,586</u>	<u>15,052</u>	<u>19,498</u>
-	-	-	-	-	-	-
<u>38,542</u>	<u>20,281</u>	<u>7,516</u>	<u>12,623</u>	<u>11,651</u>	<u>1,218</u>	<u>14,680</u>
<u>38,542</u>	<u>20,281</u>	<u>7,516</u>	<u>12,623</u>	<u>11,651</u>	<u>1,218</u>	<u>14,680</u>
575	903	498	62	485	79	8
<u>107,984</u>	<u>92,671</u>	<u>86,269</u>	<u>12,136</u>	<u>83,450</u>	<u>13,755</u>	<u>4,810</u>
<u>108,559</u>	<u>93,574</u>	<u>86,767</u>	<u>12,198</u>	<u>83,935</u>	<u>13,834</u>	<u>4,818</u>
<u>\$ 147,101</u>	<u>\$ 113,855</u>	<u>\$ 94,283</u>	<u>\$ 24,821</u>	<u>\$ 95,586</u>	<u>\$ 15,052</u>	<u>\$ 19,498</u>

CATAWBA COUNTY, NORTH CAROLINA
Fire District Funds
Subcombining Balance Sheet
June 30, 2010

	<u>Cooksville Fire District Fund</u>	<u>Hickory Rural Fire District Fund</u>	<u>Total Fire District Funds</u>
Assets			
Cash and investments	\$ 35,072	\$ 13,341	\$ 816,773
Taxes receivable - net	3,357	6,958	173,310
Interest receivable	198	538	5,317
Total assets	<u>38,627</u>	<u>20,837</u>	<u>995,400</u>
Liabilities			
Accounts payable and accrued liabilities	-	-	-
Deferred revenues	<u>3,693</u>	<u>7,828</u>	<u>190,133</u>
Total liabilities	<u>3,693</u>	<u>7,828</u>	<u>190,133</u>
Fund Balances			
Reserved by State statute	198	538	5,317
Unreserved	<u>34,736</u>	<u>12,471</u>	<u>799,950</u>
Total fund balances	<u>34,934</u>	<u>13,009</u>	<u>805,267</u>
Total liabilities and fund balances	<u>\$ 38,627</u>	<u>\$ 20,837</u>	<u>\$ 995,400</u>



CATAWBA COUNTY, NORTH CAROLINA
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2010

	<u>Emergency Telephone System Fund</u>	<u>Citizens' Alert System Fund</u>	<u>Narcotics Seized Funds and Property Fund</u>	<u>Reappraisal Fund</u>	<u>General Capital Reserve Fund</u>
Revenues					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted intergovernmental revenues	1,098,978	39,087	79,525	-	-
Licenses and permits	-	-	-	-	-
Investment earnings	57,720	631	6,052	11,305	13,966
Miscellaneous	-	10,000	-	-	-
Total revenues	<u>1,156,698</u>	<u>49,718</u>	<u>85,577</u>	<u>11,305</u>	<u>13,966</u>
Expenditures					
Current					
General government	-	-	-	409,779	-
Public safety	304,880	56,012	8,000	-	-
Economic and physical development	-	-	-	-	-
Human services	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	<u>304,880</u>	<u>56,012</u>	<u>8,000</u>	<u>409,779</u>	<u>-</u>
Excess of revenue over (under) expenditures	<u>851,818</u>	<u>(6,294)</u>	<u>77,577</u>	<u>(398,474)</u>	<u>13,966</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	10,341	-	439,680	300,000
Transfers to other funds	-	-	-	-	(86,288)
Total other financing sources (uses)	<u>-</u>	<u>10,341</u>	<u>-</u>	<u>439,680</u>	<u>213,712</u>
Net change in fund balance	851,818	4,047	77,577	41,206	227,678
Fund Balances - Beginning of Year	<u>2,339,092</u>	<u>16,621</u>	<u>217,893</u>	<u>154,333</u>	<u>448,089</u>
Fund Balances - End of Year	<u>\$ 3,190,910</u>	<u>\$ 20,668</u>	<u>\$ 295,470</u>	<u>\$ 195,539</u>	<u>\$ 675,767</u>

<u>Hospital Capital Reserve Fund</u>	<u>Rescue Squads Fund</u>	<u>Library Endowment Fund</u>	<u>Gretchen Peed Scholarship Fund</u>	<u>Parks/ Historic Preservation Fund</u>	<u>Community Development Fund</u>	<u>Fire District Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,423,236	\$ 4,423,236
-	-	-	-	-	78,193	-	1,295,783
-	-	-	-	2,482	-	-	2,482
106,487	13,130	4,649	1,602	2,774	340	17,638	236,294
-	-	-	5,155	1,300	-	-	16,455
<u>106,487</u>	<u>13,130</u>	<u>4,649</u>	<u>6,757</u>	<u>6,556</u>	<u>78,533</u>	<u>4,440,874</u>	<u>5,974,250</u>
-	-	-	-	-	-	-	409,779
-	957,894	-	-	-	-	4,266,599	5,593,385
-	-	-	-	-	70,988	-	70,988
-	-	-	800	-	-	-	800
-	-	-	-	-	-	-	-
-	<u>957,894</u>	-	<u>800</u>	-	<u>70,988</u>	<u>4,266,599</u>	<u>6,074,952</u>
<u>106,487</u>	<u>(944,764)</u>	<u>4,649</u>	<u>5,957</u>	<u>6,556</u>	<u>7,545</u>	<u>174,275</u>	<u>(100,702)</u>
-	1,034,362	-	-	-	-	-	1,784,383
-	-	-	-	-	-	-	(86,288)
-	<u>1,034,362</u>	-	-	-	-	-	<u>1,698,095</u>
106,487	89,598	4,649	5,957	6,556	7,545	174,275	1,597,393
<u>5,192,764</u>	<u>176,894</u>	<u>227,954</u>	<u>35,619</u>	<u>134,213</u>	-	<u>630,992</u>	<u>9,574,464</u>
<u>\$ 5,299,251</u>	<u>\$ 266,492</u>	<u>\$ 232,603</u>	<u>\$ 41,576</u>	<u>\$ 140,769</u>	<u>\$ 7,545</u>	<u>\$ 805,267</u>	<u>\$ 11,171,857</u>

CATAWBA COUNTY, NORTH CAROLINA
Emergency Telephone System Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Restricted intergovernmental revenues				
North Carolina 911 funds	1,061,276	1,098,978	37,702	1,268,696
Investment earnings	-	57,720	57,720	73,335
Total revenues	<u>1,061,276</u>	<u>1,156,698</u>	<u>95,422</u>	<u>1,342,031</u>
Expenditures				
Current				
Public Safety				
Salaries & employee benefits	87,150	82,636	4,514	80,648
Other operating	285,925	222,244	63,681	322,424
Nonoperating	688,201	-	688,201	-
Total expenditures	<u>1,061,276</u>	<u>304,880</u>	<u>756,396</u>	<u>403,072</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>851,818</u>	<u>851,818</u>	<u>938,959</u>
Other Financing Sources (Uses)				
Transfers from				
General Fund	-	-	-	454
Transfers to				
General Capital Projects Fund	-	-	-	(94,875)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(94,421)</u>
Net change in fund balance	<u>\$ -</u>	<u>851,818</u>	<u>\$ 851,818</u>	<u>844,538</u>
Fund Balances - Beginning of Year		<u>2,339,092</u>		<u>1,494,554</u>
Fund Balances - End of Year		<u>\$ 3,190,910</u>		<u>\$ 2,339,092</u>

CATAWBA COUNTY, NORTH CAROLINA
Citizens' Alert System Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	2010			Actual Prior Year
	Budget	Actual	Over/Under	
Revenues				
Restricted intergovernmental revenues - federal	\$ -	\$ -	\$ -	\$ 26,577
Restricted intergovernmental revenues - local	19,087	39,087	20,000	\$ 37,322
Investment earnings	-	631	631	642
Miscellaneous	10,000	10,000	-	96
Total revenues	<u>29,087</u>	<u>49,718</u>	<u>20,631</u>	<u>64,637</u>
Expenditures				
Current				
Public Safety				
Salaries & employee benefits	18,505	18,512	(7)	25,839
Other operating	47,500	37,500	10,000	61,011
Total expenditures	<u>66,005</u>	<u>56,012</u>	<u>9,993</u>	<u>86,850</u>
Excess of revenues over (under) expenditures	<u>(36,918)</u>	<u>(6,294)</u>	<u>30,624</u>	<u>(22,213)</u>
Other Financing Sources (Uses)				
Transfers from				
General Fund	10,341	10,341	-	38,834
Fund balance appropriated	26,577	-	(26,577)	-
Total other financing sources (uses)	<u>36,918</u>	<u>10,341</u>	<u>(26,577)</u>	<u>38,834</u>
Net change in fund balance	<u>\$ -</u>	<u>4,047</u>	<u>\$ 4,047</u>	<u>16,621</u>
Fund Balances - Beginning of Year		<u>16,621</u>		<u>-</u>
Fund Balances - End of Year		<u>\$ 20,668</u>		<u>\$ 16,621</u>

CATAWBA COUNTY, NORTH CAROLINA
Narcotics Seized Funds and Property Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Restricted intergovernmental revenues				
U. S. Treasury				
Drug reimbursement	\$ 8,000	\$ 79,525	\$ 71,525	\$ 97,128
Investment earnings	-	6,052	6,052	8,024
Sale of properties	2,000	-	(2,000)	-
Miscellaneous	-	-	-	-
Total revenues	<u>10,000</u>	<u>85,577</u>	<u>75,577</u>	<u>105,152</u>
Expenditures				
Current				
Public Safety				
Other operating	22,000	500	21,500	10,507
Capital outlay	7,500	7,500	-	-
Drug prevention contingency	20,000	-	20,000	-
Total expenditures	<u>49,500</u>	<u>8,000</u>	<u>41,500</u>	<u>10,507</u>
Excess of revenues over (under) expenditures	<u>(39,500)</u>	<u>77,577</u>	<u>117,077</u>	<u>94,645</u>
Other Financing Sources (Uses)				
Fund balance appropriated	<u>39,500</u>	<u>-</u>	<u>(39,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>39,500</u>	<u>-</u>	<u>(39,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>77,577</u>	<u>\$ 77,577</u>	<u>94,645</u>
Fund Balances - Beginning of Year		<u>217,893</u>		<u>123,248</u>
Fund Balances - End of Year		<u>\$ 295,470</u>		<u>\$ 217,893</u>

CATAWBA COUNTY, NORTH CAROLINA
Reappraisal Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ 11,305	\$ 11,305	\$ 14,134
Total revenues	<u>-</u>	<u>11,305</u>	<u>11,305</u>	<u>14,134</u>
Expenditures				
Current				
General government				
Salaries & employee benefits	350,925	336,490	14,435	340,240
Other operating	88,755	73,289	15,466	62,895
Total expenditures	<u>439,680</u>	<u>409,779</u>	<u>29,901</u>	<u>403,135</u>
Excess of revenues over (under) expenditures	<u>(439,680)</u>	<u>(398,474)</u>	<u>41,206</u>	<u>(389,001)</u>
Other Financing Sources (Uses)				
Transfers from				
General Fund	439,680	439,680	-	479,200
Total other financing sources (uses)	<u>439,680</u>	<u>439,680</u>	<u>-</u>	<u>479,200</u>
Net change in fund balance	<u>\$ -</u>	41,206	<u>\$ 41,206</u>	90,199
Fund Balances - Beginning of Year		<u>154,333</u>		<u>64,134</u>
Fund Balances - End of Year		<u>\$ 195,539</u>		<u>\$ 154,333</u>

CATAWBA COUNTY, NORTH CAROLINA
General Capital Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ 13,966	\$ 13,966	\$ 17,869
Total revenues	<u>-</u>	<u>13,966</u>	<u>13,966</u>	<u>17,869</u>
Expenditures				
Other operating	300,000	-	300,000	19,950
Total expenditures	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>19,950</u>
Excess of revenues over (under) expenditures	<u>(300,000)</u>	<u>13,966</u>	<u>313,966</u>	<u>(2,081)</u>
Other Financing Sources (Uses)				
Transfers from				
General Fund	300,000	300,000	-	365,095
Fund balance appropriated	86,288	-	(86,288)	-
Transfers to				
General Fund	(86,288)	(86,288)	-	(88,696)
Total other financing sources (uses)	<u>300,000</u>	<u>213,712</u>	<u>(86,288)</u>	<u>276,399</u>
Net change in fund balance	<u>\$ -</u>	227,678	<u>\$ 227,678</u>	274,318
Fund Balances - Beginning of Year		<u>448,089</u>		<u>173,771</u>
Fund Balances - End of Year		<u>\$ 675,767</u>		<u>\$ 448,089</u>

CATAWBA COUNTY, NORTH CAROLINA
Hospital Capital Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ 106,487	\$ 106,487	\$ 204,470
Total revenues	<u>-</u>	<u>106,487</u>	<u>106,487</u>	<u>204,470</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>106,487</u>	<u>106,487</u>	<u>204,470</u>
Other Financing Sources (Uses)				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>106,487</u>	<u>\$ 106,487</u>	<u>204,470</u>
Fund Balances - Beginning of Year		<u>5,192,764</u>		<u>4,988,294</u>
Fund Balances - End of Year		<u>\$ 5,299,251</u>		<u>\$ 5,192,764</u>

CATAWBA COUNTY, NORTH CAROLINA
Rescue Squads Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ 13,130	\$ 13,130	\$ 20,317
Miscellaneous	-	-	-	346
Total revenues	<u>-</u>	<u>13,130</u>	<u>13,130</u>	<u>20,317</u>
Expenditures				
Public Safety				
Other operating	1,101,460	957,894	143,566	919,275
Total expenditures	<u>1,101,460</u>	<u>957,894</u>	<u>143,566</u>	<u>919,275</u>
Excess of revenues over (under) expenditures	<u>(1,101,460)</u>	<u>(944,764)</u>	<u>156,696</u>	<u>(898,958)</u>
Other Financing Sources (Uses)				
Transfers from				
General Fund	1,034,362	1,034,362	-	967,150
Fund balance appropriated	67,098	-	(67,098)	-
Total other financing sources (uses)	<u>1,101,460</u>	<u>1,034,362</u>	<u>(67,098)</u>	<u>967,150</u>
Net change in fund balance	<u>\$ -</u>	89,598	<u>\$ 89,598</u>	68,538
Fund Balances - Beginning of Year		<u>176,894</u>		<u>108,356</u>
Fund Balances - End of Year		<u>\$ 266,492</u>		<u>\$ 176,894</u>

CATAWBA COUNTY, NORTH CAROLINA
Library Endowment Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ 4,649	\$ 4,649	\$ 9,265
Total revenues	<u>-</u>	<u>4,649</u>	<u>4,649</u>	<u>9,265</u>
Expenditures				
Culture and recreation				
Other operating	-	-	-	25,000
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>4,649</u>	<u>4,649</u>	<u>(15,735)</u>
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>4,649</u>	<u>\$ 4,649</u>	<u>(15,735)</u>
Fund Balances - Beginning of Year		<u>227,954</u>		<u>243,689</u>
Fund Balances - End of Year		<u>\$ 232,603</u>		<u>\$ 227,954</u>

CATAWBA COUNTY, NORTH CAROLINA
Gretchen Peed Scholarship Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ 1,602	\$ 1,602	\$ 1,393
Miscellaneous				
Donations	<u>10,000</u>	<u>5,155</u>	<u>(4,845)</u>	<u>2,750</u>
Total revenues	<u>10,000</u>	<u>6,757</u>	<u>(3,243)</u>	<u>4,143</u>
Expenditures				
Human services				
Scholarship awards	<u>10,000</u>	<u>800</u>	<u>9,200</u>	<u>1,000</u>
Total expenditures	<u>10,000</u>	<u>800</u>	<u>9,200</u>	<u>1,000</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>5,957</u>	<u>5,957</u>	<u>3,143</u>
Other Financing Sources (Uses)				
Fund balance appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>5,957</u>	<u>\$ 5,957</u>	<u>3,143</u>
Fund Balances - Beginning of Year		<u>35,619</u>		<u>32,476</u>
Fund Balances - End of Year		<u>\$ 41,576</u>		<u>\$ 35,619</u>

CATAWBA COUNTY, NORTH CAROLINA
Parks/Historic Preservation Trust Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Licenses and permits				
Developer fee	\$ -	\$ 2,482	\$ 2,482	\$ 46,927
Investment earnings	-	2,774	2,774	5,357
Miscellaneous				
Cookbook sales	-	1,300	1,300	1,680
Total revenues	<u>-</u>	<u>6,556</u>	<u>6,556</u>	<u>53,964</u>
Expenditures				
Economic and physical development				
Other operating	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>6,556</u>	<u>6,556</u>	<u>53,964</u>
Other Financing Sources (Uses)				
Transfers to				
General Capital Projects Fund	-	-	-	(30,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>6,556</u>	<u>\$ 6,556</u>	<u>23,964</u>
Fund Balances - Beginning of Year		<u>134,213</u>		<u>110,249</u>
Fund Balances - End of Year		<u>\$ 140,769</u>		<u>\$ 134,213</u>

CATAWBA COUNTY, NORTH CAROLINA
Community Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

NC Housing Finance Agency 2010 Urgent Repair Grant - URP0905	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues	\$ 75,000	\$ -	\$ 37,500	\$ 37,500	\$ (37,500)
Investment earnings	-	-	340	340	340
Total revenues	<u>75,000</u>	<u>-</u>	<u>37,840</u>	<u>37,840</u>	<u>(37,160)</u>
Expenditures					
Economic and physical development					
Administration	10,000	-	3,600	3,600	6,400
Rehabilitation	65,000	-	25,725	25,725	39,275
Total expenditures	<u>75,000</u>	<u>-</u>	<u>29,325</u>	<u>29,325</u>	<u>45,675</u>
Excess of revenues over (under) expenditures	-	-	8,515	8,515	8,515
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	8,515	<u>\$ 8,515</u>	<u>\$ 8,515</u>
Fund Balances - Beginning of Year			-		
Fund Balances - End of Year			<u>\$ 8,515</u>		

Community Development Block Grant Scattered Site Housing (09-C-1987)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues	\$ 400,000	\$ -	\$ 40,693	\$ 40,693	\$ (359,307)
Total revenues	<u>400,000</u>	<u>-</u>	<u>40,693</u>	<u>40,693</u>	<u>(359,307)</u>
Expenditures					
Economic and physical development					
Administration	40,000	-	2,795	2,795	37,205
Emergency funds (L-1)	40,000	-	22,679	22,679	17,321
Rehabilitation	198,000	-	7,544	7,544	190,456
Clearance activities	5,000	-	300	300	4,700
Relocation assistance	110,000	-	345	345	109,655
Planning	7,000	-	7,000	7,000	-
Total expenditures	<u>400,000</u>	<u>-</u>	<u>40,663</u>	<u>40,663</u>	<u>359,337</u>
Excess of revenues over (under) expenditures	-	-	30	30	(30)
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	30	<u>\$ 30</u>	<u>\$ (30)</u>
Fund Balances - Beginning of Year			-		
Fund Balances - End of Year			<u>\$ 30</u>		

CATAWBA COUNTY, NORTH CAROLINA
Community Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

Community Development Block Grant Individual Development Accounts (09-C-2042)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues	\$ 70,000	\$ -	\$ -	\$ -	\$ (70,000)
Total revenues	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,000)</u>
Expenditures					
Economic and physical development					
Administration	10,000	-	-	-	10,000
Housing assistance	60,000	-	1,000	1,000	59,000
Total expenditures	<u>70,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>69,000</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(1,000)</u>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>
Fund Balances - Beginning of Year			<u>-</u>		
Fund Balances - End of Year			<u>\$ (1,000)</u>		
Grand Total					
Fund Balances - Beginning of Year			<u>-</u>		
Fund Balances - End of Year			<u>\$ 7,545</u>		

CATAWBA COUNTY, NORTH CAROLINA
Fire District Funds
Subcombining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2010

	<u>Mountain View Fire District Fund</u>	<u>Propst Fire District Fund</u>	<u>St. Stephens Fire District Fund</u>	<u>Conover Rural Fire District Fund</u>	<u>Oxford Fire District Fund</u>
Revenues					
Ad valorem taxes	\$ 344,058	\$ 204,034	\$ 590,546	\$ 78,840	\$ 262,633
Investment earnings	750	220	2,763	1,572	563
Total revenues	<u>344,808</u>	<u>204,254</u>	<u>593,309</u>	<u>80,412</u>	<u>263,196</u>
Expenditures					
Current					
Public safety	<u>350,883</u>	<u>227,704</u>	<u>438,011</u>	-	<u>251,504</u>
Total expenditures	<u>350,883</u>	<u>227,704</u>	<u>438,011</u>	-	<u>251,504</u>
Excess of revenue over (under) expenditures	<u>(6,075)</u>	<u>(23,450)</u>	<u>155,298</u>	<u>80,412</u>	<u>11,692</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(6,075)	(23,450)	155,298	80,412	11,692
Fund Balances - Beginning of Year	<u>36,851</u>	<u>35,521</u>	<u>29,278</u>	<u>16,200</u>	<u>17,912</u>
Fund Balances - End of Year	<u>\$ 30,776</u>	<u>\$ 12,071</u>	<u>\$ 184,576</u>	<u>\$ 96,612</u>	<u>\$ 29,604</u>

(continued on page 122)

<u>Sherrills Ford Fire District Fund</u>	<u>Bandys Fire District Fund</u>	<u>Maiden Fire District Fund</u>	<u>Claremont Fire District Fund</u>	<u>Catawba Fire District Fund</u>	<u>Long View Fire District Fund</u>	<u>Newton Rural Fire District Fund</u>
\$ 1,346,510	\$ 370,160	\$ 137,561	\$ 226,587	\$ 126,155	\$ 22,648	\$ 341,583
2,408	2,893	1,257	319	1,744	285	375
<u>1,348,918</u>	<u>373,053</u>	<u>138,818</u>	<u>226,906</u>	<u>127,899</u>	<u>22,933</u>	<u>341,958</u>
<u>1,341,766</u>	<u>407,999</u>	<u>120,312</u>	<u>235,064</u>	<u>122,758</u>	<u>21,687</u>	<u>370,110</u>
<u>1,341,766</u>	<u>407,999</u>	<u>120,312</u>	<u>235,064</u>	<u>122,758</u>	<u>21,687</u>	<u>370,110</u>
<u>7,152</u>	<u>(34,946)</u>	<u>18,506</u>	<u>(8,158)</u>	<u>5,141</u>	<u>1,246</u>	<u>(28,152)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,152	(34,946)	18,506	(8,158)	5,141	1,246	(28,152)
<u>101,407</u>	<u>128,520</u>	<u>68,261</u>	<u>20,356</u>	<u>78,794</u>	<u>12,588</u>	<u>32,970</u>
<u>\$ 108,559</u>	<u>\$ 93,574</u>	<u>\$ 86,767</u>	<u>\$ 12,198</u>	<u>\$ 83,935</u>	<u>\$ 13,834</u>	<u>\$ 4,818</u>

CATAWBA COUNTY, NORTH CAROLINA
Fire District Funds
Subcombining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2010

	<u>Cooksville Fire District Fund</u>	<u>Hickory Rural Fire District Fund</u>	<u>Total Fire District Funds</u>
Revenues			
Ad valorem taxes	\$ 74,808	\$ 297,113	\$ 4,423,236
Investment earnings	731	1,758	17,638
Total revenues	<u>75,539</u>	<u>298,871</u>	<u>4,440,874</u>
Expenditures			
Current			
Public safety	<u>72,325</u>	<u>306,476</u>	<u>4,266,599</u>
Total expenditures	<u>72,325</u>	<u>306,476</u>	<u>4,266,599</u>
Excess of revenue over (under) expenditures	<u>3,214</u>	<u>(7,605)</u>	<u>174,275</u>
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	3,214	(7,605)	174,275
Fund Balances - Beginning of Year	<u>31,720</u>	<u>20,614</u>	<u>630,992</u>
Fund Balances - End of Year	<u>\$ 34,934</u>	<u>\$ 13,009</u>	<u>\$ 805,267</u>

CATAWBA COUNTY, NORTH CAROLINA
Mountain View Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 334,238	\$ 344,058	\$ 9,820	\$ 343,467
Investment earnings	-	750	750	1,789
Total revenues	<u>334,238</u>	<u>344,808</u>	<u>10,570</u>	<u>345,256</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>350,883</u>	<u>350,883</u>	-	<u>349,843</u>
Total expenditures	<u>350,883</u>	<u>350,883</u>	-	<u>349,843</u>
Excess of revenues over (under) expenditures	(16,645)	(6,075)	10,570	(4,587)
Other Financing Sources (Uses)				
Fund balance appropriated	<u>16,645</u>	-	<u>(16,645)</u>	-
Total other financing sources (uses)	<u>16,645</u>	-	<u>(16,645)</u>	-
Net change in fund balance	<u>\$ -</u>	(6,075)	<u>\$ (6,075)</u>	(4,587)
Fund Balances - Beginning of Year		<u>36,851</u>		<u>41,438</u>
Fund Balances - End of Year		<u>\$ 30,776</u>		<u>\$ 36,851</u>

CATAWBA COUNTY, NORTH CAROLINA
Propst Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 197,989	\$ 204,034	\$ 6,045	\$ 193,241
Investment earnings	-	220	220	1,858
Total revenues	<u>197,989</u>	<u>204,254</u>	<u>6,265</u>	<u>195,099</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>227,704</u>	<u>227,704</u>	-	<u>194,160</u>
Total expenditures	<u>227,704</u>	<u>227,704</u>	-	<u>194,160</u>
Excess of revenues over (under) expenditures	(29,715)	(23,450)	6,265	939
Other Financing Sources (Uses)				
Fund balance appropriated	<u>29,715</u>	-	<u>(29,715)</u>	-
Total other financing sources (uses)	<u>29,715</u>	-	<u>(29,715)</u>	-
Net change in fund balance	<u>\$ -</u>	(23,450)	<u>\$ (23,450)</u>	939
Fund Balances - Beginning of Year		<u>35,521</u>		<u>34,582</u>
Fund Balances - End of Year		<u>\$ 12,071</u>		<u>\$ 35,521</u>

CATAWBA COUNTY, NORTH CAROLINA
St. Stephens Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 588,011	\$ 590,546	\$ 2,535	\$ 434,701
Investment earnings	-	2,763	2,763	1,823
Total revenues	<u>588,011</u>	<u>593,309</u>	<u>5,298</u>	<u>436,524</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>588,011</u>	<u>438,011</u>	<u>150,000</u>	<u>446,324</u>
Total expenditures	<u>588,011</u>	<u>438,011</u>	<u>150,000</u>	<u>446,324</u>
Excess of revenues over (under) expenditures	-	155,298	155,298	(9,800)
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	155,298	<u>\$ 155,298</u>	(9,800)
Fund Balances - Beginning of Year		<u>29,278</u>		<u>39,078</u>
Fund Balances - End of Year		<u>\$ 184,576</u>		<u>\$ 29,278</u>

CATAWBA COUNTY, NORTH CAROLINA
Conover Rural Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 79,648	\$ 78,840	\$ (808)	\$ 81,593
Investment earnings	-	1,572	1,572	772
Total revenues	<u>79,648</u>	<u>80,412</u>	<u>764</u>	<u>82,365</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>79,648</u>	-	<u>79,648</u>	<u>80,128</u>
Total expenditures	<u>79,648</u>	-	<u>79,648</u>	<u>80,128</u>
Excess of revenues over (under) expenditures	-	80,412	80,412	2,237
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	80,412	<u>\$ 80,412</u>	2,237
Fund Balances - Beginning of Year		<u>16,200</u>		<u>13,963</u>
Fund Balances - End of Year		<u>\$ 96,612</u>		<u>\$ 16,200</u>

CATAWBA COUNTY, NORTH CAROLINA
Oxford Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 251,504	\$ 262,633	\$ 11,129	\$ 258,557
Investment earnings	-	563	563	2,797
Total revenues	<u>251,504</u>	<u>263,196</u>	<u>11,692</u>	<u>261,354</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>251,504</u>	<u>251,504</u>	-	<u>335,893</u>
Total expenditures	<u>251,504</u>	<u>251,504</u>	-	<u>335,893</u>
Excess of revenues over (under) expenditures	-	11,692	11,692	(74,539)
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	11,692	<u>\$ 11,692</u>	(74,539)
Fund Balances - Beginning of Year		<u>17,912</u>		<u>92,451</u>
Fund Balances - End of Year		<u>\$ 29,604</u>		<u>\$ 17,912</u>

CATAWBA COUNTY, NORTH CAROLINA
Sherrills Ford Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 1,286,687	\$ 1,346,510	\$ 59,823	\$ 931,914
Investment earnings	-	2,408	2,408	4,394
Total revenues	<u>1,286,687</u>	<u>1,348,918</u>	<u>62,231</u>	<u>936,308</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>1,341,766</u>	<u>1,341,766</u>	-	<u>1,018,498</u>
Total expenditures	<u>1,341,766</u>	<u>1,341,766</u>	-	<u>1,018,498</u>
Excess of revenues over (under) expenditures	(55,079)	7,152	62,231	(82,190)
Other Financing Sources (Uses)				
Transfer from Denver Fire District	-	-	-	137
Fund balance appropriated	<u>55,079</u>	-	<u>(55,079)</u>	-
Total other financing sources (uses)	<u>55,079</u>	-	<u>(55,079)</u>	<u>137</u>
Net change in fund balance	<u>\$ -</u>	7,152	<u>\$ 7,152</u>	(82,053)
Fund Balances - Beginning of Year		<u>101,407</u>		<u>183,460</u>
Fund Balances - End of Year		<u>\$ 108,559</u>		<u>\$ 101,407</u>

CATAWBA COUNTY, NORTH CAROLINA
Bandys Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 357,842	\$ 370,160	\$ 12,318	\$ 366,400
Investment earnings	-	2,893	2,893	5,434
Total revenues	<u>357,842</u>	<u>373,053</u>	<u>15,211</u>	<u>371,834</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>411,304</u>	<u>407,999</u>	<u>3,305</u>	<u>352,547</u>
Total expenditures	<u>411,304</u>	<u>407,999</u>	<u>3,305</u>	<u>352,547</u>
Excess of revenues over (under) expenditures	(53,462)	(34,946)	18,516	19,287
Other Financing Sources (Uses)				
Fund balance appropriated	<u>53,462</u>	-	<u>(53,462)</u>	-
Total other financing sources (uses)	<u>53,462</u>	-	<u>(53,462)</u>	-
Net change in fund balance	<u>\$ -</u>	(34,946)	<u>\$ (34,946)</u>	19,287
Fund Balances - Beginning of Year		<u>128,520</u>		<u>109,233</u>
Fund Balances - End of Year		<u>\$ 93,574</u>		<u>\$ 128,520</u>

CATAWBA COUNTY, NORTH CAROLINA
Maiden Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 137,261	\$ 137,561	\$ 300	\$ 139,767
Investment earnings	-	1,257	1,257	2,926
Total revenues	<u>137,261</u>	<u>138,818</u>	<u>1,557</u>	<u>142,693</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>137,261</u>	<u>120,312</u>	<u>16,949</u>	<u>137,838</u>
Total expenditures	<u>137,261</u>	<u>120,312</u>	<u>16,949</u>	<u>137,838</u>
Excess of revenues over (under) expenditures	-	18,506	18,506	4,855
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	18,506	<u>\$ 18,506</u>	4,855
Fund Balances - Beginning of Year		<u>68,261</u>		<u>63,406</u>
Fund Balances - End of Year		<u>\$ 86,767</u>		<u>\$ 68,261</u>

CATAWBA COUNTY, NORTH CAROLINA
Claremont Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 221,814	\$ 226,587	\$ 4,773	\$ 222,576
Investment earnings	-	319	319	1,224
Total revenues	<u>221,814</u>	<u>226,906</u>	<u>5,092</u>	<u>223,800</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>235,064</u>	<u>235,064</u>	-	<u>224,808</u>
Total expenditures	<u>235,064</u>	<u>235,064</u>	-	<u>224,808</u>
Excess of revenues over (under) expenditures	(13,250)	(8,158)	5,092	(1,008)
Other Financing Sources (Uses)				
Fund balance appropriated	<u>13,250</u>	-	<u>(13,250)</u>	-
Total other financing sources (uses)	<u>13,250</u>	-	<u>(13,250)</u>	-
Net change in fund balance	<u>\$ -</u>	(8,158)	<u>\$ (8,158)</u>	(1,008)
Fund Balances - Beginning of Year		<u>20,356</u>		<u>21,364</u>
Fund Balances - End of Year		<u>\$ 12,198</u>		<u>\$ 20,356</u>

CATAWBA COUNTY, NORTH CAROLINA
Catawba Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 127,166	\$ 126,155	\$ (1,011)	\$ 129,599
Investment earnings	-	1,744	1,744	3,285
Total revenues	<u>127,166</u>	<u>127,899</u>	<u>733</u>	<u>132,884</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>127,166</u>	<u>122,758</u>	<u>4,408</u>	<u>126,285</u>
Total expenditures	<u>127,166</u>	<u>122,758</u>	<u>4,408</u>	<u>126,285</u>
Excess of revenues over (under) expenditures	-	5,141	5,141	6,599
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	5,141	<u>\$ 5,141</u>	6,599
Fund Balances - Beginning of Year		<u>78,794</u>		<u>72,195</u>
Fund Balances - End of Year		<u>\$ 83,935</u>		<u>\$ 78,794</u>

CATAWBA COUNTY, NORTH CAROLINA
Long View Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 21,687	\$ 22,648	\$ 961	\$ 22,460
Investment earnings	-	285	285	540
Total revenues	<u>21,687</u>	<u>22,933</u>	<u>1,246</u>	<u>23,000</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>21,687</u>	<u>21,687</u>	-	<u>22,392</u>
Total expenditures	<u>21,687</u>	<u>21,687</u>	-	<u>22,392</u>
Excess of revenues over (under) expenditures	-	1,246	1,246	608
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	1,246	<u>\$ 1,246</u>	608
Fund Balances - Beginning of Year		<u>12,588</u>		<u>11,980</u>
Fund Balances - End of Year		<u>\$ 13,834</u>		<u>\$ 12,588</u>

CATAWBA COUNTY, NORTH CAROLINA
Newton Rural Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 334,322	\$ 341,583	\$ 7,261	\$ 345,874
Investment earnings	-	375	375	1,688
Total revenues	<u>334,322</u>	<u>341,958</u>	<u>7,636</u>	<u>347,562</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>370,110</u>	<u>370,110</u>	-	<u>354,549</u>
Total expenditures	<u>370,110</u>	<u>370,110</u>	-	<u>354,549</u>
Excess of revenues over (under) expenditures	(35,788)	(28,152)	7,636	(6,987)
Other Financing Sources (Uses)				
Fund balance appropriated	<u>35,788</u>	-	<u>(35,788)</u>	-
Total other financing sources (uses)	<u>35,788</u>	-	<u>(35,788)</u>	-
Net change in fund balance	<u>\$ -</u>	(28,152)	<u>\$ (28,152)</u>	(6,987)
Fund Balances - Beginning of Year		<u>32,970</u>		<u>39,957</u>
Fund Balances - End of Year		<u>\$ 4,818</u>		<u>\$ 32,970</u>

CATAWBA COUNTY, NORTH CAROLINA
Cooksville Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 72,325	\$ 74,808	\$ 2,483	\$ 74,395
Investment earnings	-	731	731	1,368
Total revenues	<u>72,325</u>	<u>75,539</u>	<u>3,214</u>	<u>75,763</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>72,325</u>	<u>72,325</u>	-	<u>72,701</u>
Total expenditures	<u>72,325</u>	<u>72,325</u>	-	<u>72,701</u>
Excess of revenues over (under) expenditures	-	3,214	3,214	3,062
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	3,214	<u>\$ 3,214</u>	3,062
Fund Balances - Beginning of Year		<u>31,720</u>		<u>28,658</u>
Fund Balances - End of Year		<u>\$ 34,934</u>		<u>\$ 31,720</u>

CATAWBA COUNTY, NORTH CAROLINA
Hickory Rural Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 299,406	\$ 297,113	\$ (2,293)	\$ 140,149
Investment earnings	-	1,758	1,758	825
Total revenues	<u>299,406</u>	<u>298,871</u>	<u>(535)</u>	<u>140,974</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>306,476</u>	<u>306,476</u>	<u>-</u>	<u>132,790</u>
Total expenditures	<u>306,476</u>	<u>306,476</u>	<u>-</u>	<u>132,790</u>
Excess of revenues over (under) expenditures	(7,070)	(7,605)	(535)	8,184
Other Financing Sources (Uses)				
Transfers from other funds	-	-	-	-
Fund balance appropriated	<u>7,070</u>	<u>-</u>	<u>(7,070)</u>	<u>-</u>
Total other financing sources (uses)	<u>7,070</u>	<u>-</u>	<u>(7,070)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(7,605)</u>	<u>\$ (7,605)</u>	<u>8,184</u>
Fund Balances - Beginning of Year		<u>20,614</u>		<u>12,430</u>
Fund Balances - End of Year		<u>\$ 13,009</u>		<u>\$ 20,614</u>

Capital Projects Funds

To account for financial resources to be used for the acquisition or construction of major capital projects.

Non Major Funds

School Construction Fund -

To account for the financing and construction of major capital projects for the three school systems and community college in the County.

School Bond Fund - 1997 Series -

To account for the construction of major capital projects for the three school systems in the County to be paid for out of bond proceeds.

Hospital Construction Fund -

To account for the financing and construction of major capital projects for Catawba Valley Medical Center.

Major Funds

General Capital Projects Fund -

To account for the financing and construction of major general government capital projects.

School Capital Projects Fund -

To account for the financing and construction of major capital projects for the three school systems and community college in the County.

CATAWBA COUNTY, NORTH CAROLINA
Nonmajor Capital Projects Funds
Combining Balance Sheet
June 30, 2010

	School Construction Fund	School Bond Fund - 1997 Series Fund	Hospital Construction Fund	Total Nonmajor Capital Projects Fund
Assets				
Cash and investments	\$ 2,552,563	\$ 67,675	\$ 23,141	\$ 2,643,379
Due from other governments	3,076,245	-	-	3,076,245
Interest receivables	26,665	400	136	27,201
Restricted cash and investments	1,875,435	-	-	1,875,435
Total assets	<u>7,530,908</u>	<u>68,075</u>	<u>23,277</u>	<u>7,622,260</u>
Liabilities				
Accounts payable and accrued liabilities	1,364,950	-	-	1,364,950
Total liabilities	<u>1,364,950</u>	<u>-</u>	<u>-</u>	<u>1,364,950</u>
Fund Balance				
Unreserved	6,165,958	68,075	23,277	6,257,310
Total fund balances	<u>6,165,958</u>	<u>68,075</u>	<u>23,277</u>	<u>6,257,310</u>
Total liabilities and fund balances	<u>\$ 7,530,908</u>	<u>\$ 68,075</u>	<u>\$ 23,277</u>	<u>\$ 7,622,260</u>

CATAWBA COUNTY, NORTH CAROLINA
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2010

	<u>School Construction Fund</u>	<u>School Bond Fund - 1997 Series Fund</u>	<u>Hospital Construction Fund</u>	<u>Total Nonmajor Capital Projects Fund</u>
Revenues				
Restricted intergovernmental revenues	\$ 1,622,567	\$ -	\$ -	\$ 1,622,567
Investment earnings	130,444	1,302	468	132,214
Total revenues	<u>1,753,011</u>	<u>1,302</u>	<u>468</u>	<u>1,754,781</u>
Expenditures				
Capital outlay	<u>11,301,285</u>	-	-	<u>11,301,285</u>
Total expenditures	<u>11,301,285</u>	-	-	<u>11,301,285</u>
Excess of revenues over (under) expenditures	<u>(9,548,274)</u>	<u>1,302</u>	<u>468</u>	<u>(9,546,504)</u>
Net change in fund balance	(9,548,274)	1,302	468	(9,546,504)
Fund Balances - Beginning of Year	<u>15,714,232</u>	<u>66,773</u>	<u>22,809</u>	<u>15,803,814</u>
Fund Balances - End of Year	<u>\$ 6,165,958</u>	<u>\$ 68,075</u>	<u>\$ 23,277</u>	<u>\$ 6,257,310</u>

CATAWBA COUNTY, NORTH CAROLINA
School Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances -- Budget and Actual
From Inception and for the Year Ended June 30, 2010

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues					
Public School Building Lottery Fund	\$ 1,445,693	\$ 2,773,962	\$ 1,622,567	\$ 4,396,529	\$ 2,950,836
Investment earnings	2,820,988	2,055,667	130,444	2,186,111	(634,877)
Total revenues	<u>4,266,681</u>	<u>4,829,629</u>	<u>1,753,011</u>	<u>6,582,640</u>	<u>2,315,959</u>
Expenditures					
Catawba County Schools					
Arndt Middle School Renovation	4,250,000	-	549,820	549,820	3,700,180
Bandys High School Renovation	5,933,474	5,508,065	395,361	5,903,426	30,048
Bunker Hill High School Renovation	7,991,000	7,020,722	964,493	7,985,215	5,785
Fred T Foard High School Renovation	4,793,000	4,045,394	683,512	4,728,906	64,094
Snow Creek Elementary	11,938,704	9,622,337	1,944,194	11,566,531	372,173
St. Stephens High School Track	679,000	613,884	65,116	679,000	-
Total Catawba County Schools	<u>35,585,178</u>	<u>26,810,402</u>	<u>4,602,496</u>	<u>31,412,898</u>	<u>4,172,280</u>
Catawba Valley Community College					
East Campus Renovation	2,308,299	-	58,907	58,907	2,249,392
Multi-use Driver Training Facility	68,863	27,162	41,701	68,863	-
Paving Project	367,078	-	367,078	367,078	-
Student Services Center	3,025,000	148,992	1,597,656	1,746,648	1,278,352
Total Catawba Valley Community College	<u>5,769,240</u>	<u>176,154</u>	<u>2,065,342</u>	<u>2,241,496</u>	<u>3,527,744</u>
Hickory Public Schools					
Grandview Middle School	11,931,503	11,930,190	1,313	11,931,503	-
Hickory High School Renovation	9,547,577	5,897,638	2,206,904	8,104,542	1,443,035
Total Hickory Public Schools	<u>21,479,080</u>	<u>17,827,828</u>	<u>2,208,217</u>	<u>20,036,045</u>	<u>1,443,035</u>
Newton-Conover City Schools					
Newton-Conover High School Renovation	2,940,728	2,417,777	439,297	2,857,074	83,654
Newton-Conover Middle School Construction	20,800,000	-	1,985,933	1,985,933	18,814,067
Total Newton-Conover City Schools	<u>23,740,728</u>	<u>2,417,777</u>	<u>2,425,230</u>	<u>4,843,007</u>	<u>18,897,721</u>
Other					
Future Projects	850,000	-	-	-	850,000
Future Debt Service	4,347,219	-	-	-	4,347,219
Total Other	<u>5,197,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,197,219</u>
Total expenditures	<u>91,771,445</u>	<u>47,232,161</u>	<u>11,301,285</u>	<u>58,533,446</u>	<u>33,237,999</u>
Excess of revenues over (under) expenditures	<u>(87,504,764)</u>	<u>(42,402,532)</u>	<u>(9,548,274)</u>	<u>(51,950,806)</u>	<u>35,553,958</u>

CATAWBA COUNTY, NORTH CAROLINA
School Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances -- Budget and Actual
From Inception and for the Year Ended June 30, 2010

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
Other Financing Sources (Uses)					
Transfers from					
General Fund	6,958,159	6,958,159	-	6,958,159	-
School Capital Fund	1,864,554	1,864,554	-	1,864,554	-
Transfers to					
General Fund	(5,079,111)	(5,079,111)	-	(5,079,111)	-
School Capital Fund	(1,389,838)	(1,389,838)	-	(1,389,838)	-
Installment Purchase Obligations Issued 2010	28,475,000	-	-	-	(28,475,000)
Installment Purchase Obligations Issued 2009	16,750,000	16,750,000	-	16,750,000	-
Installment Purchase Obligations Issued 2008	27,426,000	26,513,000	-	26,513,000	(913,000)
Installment Purchase Obligations Issued 2004	9,900,000	9,900,000	-	9,900,000	-
Certificates of Participation Issued 2005	2,600,000	2,600,000	-	2,600,000	-
Total other financing sources (uses)	<u>87,504,764</u>	<u>58,116,764</u>	<u>-</u>	<u>58,116,764</u>	<u>(29,388,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 15,714,232</u>	<u>(9,548,274)</u>	<u>\$ 6,165,958</u>	<u>\$ 6,165,958</u>
Fund Balances - Beginning of Year			<u>15,714,232</u>		
Fund Balances - End of Year			<u>\$ 6,165,958</u>		

CATAWBA COUNTY, NORTH CAROLINA
School Bond Fund - 1997 Series
Schedule of Revenues, Expenditures and Changes in Fund Balances -- Budget and Actual
From Inception and for the Year Ended June 30, 2010

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
Revenues					
Investment earnings	\$ -	\$ 66,773	\$ 1,302	\$ 68,075	\$ 68,075
Expenditures					
Capital Outlay	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues over (under) expenditures	-	66,773	1,302	68,075	68,075
Net change in fund balance	<u>\$ -</u>	<u>\$ 66,773</u>	<u>1,302</u>	<u>\$ 68,075</u>	<u>\$ 68,075</u>
Fund Balances - Beginning of Year			<u>66,773</u>		
Fund Balances - End of Year			<u>\$ 68,075</u>		

CATAWBA COUNTY, NORTH CAROLINA
Hospital Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances -- Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Actual			Over/ Under
		Prior Years	Current Year	Total to Date	
Revenues					
Investment earnings	\$ -	\$ 22,809	\$ 468	\$ 23,277	\$ 23,277
Expenditures					
Capital outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	-	22,809	468	23,277	23,277
Net change in fund balance	<u>\$ -</u>	<u>\$ 22,809</u>	468	<u>\$ 23,277</u>	<u>\$ 23,277</u>
Fund Balances - Beginning of Year			<u>22,809</u>		
Fund Balances - End of Year			<u>\$ 23,277</u>		

CATAWBA COUNTY, NORTH CAROLINA
General Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2010

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Other Taxes					
Sales Taxes - Article 46-one quarter of one	\$ 5,275,000	\$ 2,782,058	\$ 2,441,394	\$ 5,223,452	\$ (51,548)
Restricted intergovernmental revenues					
Geospatial grant	-	12,118	-	12,118	12,118
Municipalities Grants	53,020	29,663	16,222	45,885	(7,135)
Parks and Recreation grant	125,000	125,000	-	125,000	-
Investment earnings	2,401,724	5,552,337	354,507	5,906,844	3,505,120
Miscellaneous					
Personnel indirect cost	50,000	50,000	-	50,000	-
Miscellaneous	158,136	144,213	5,997	150,210	(7,926)
Rental - Jail Beds	550,000	682,153	446,303	1,128,456	578,456
Rental - Lifeskills	59,964	-	-	-	(59,964)
Rental - Mental Health	816,174	664,419	177,558	841,977	25,803
Total revenues	9,489,018	10,041,961	3,441,981	13,483,942	3,994,924
Expenditures					
Capital outlay					
Animal Shelter - HVAC	133,500	130,200	-	130,200	3,300
Animal Shelter Renovation	400,000	4,000	27,770	31,770	368,230
Bandys EMS Addition	237,506	-	-	-	237,506
Dental Clinic	403,400	118,024	128	118,152	285,248
Finance/Budget/Personnel Software	1,446,323	1,394,654	50,554	1,445,208	1,115
Future Unspecified Projects	106,309	-	-	-	106,309
General Renovations	943,238	934,224	3,816	938,040	5,198
GIS Remapping	125,000	43,912	70,562	114,474	10,526
Imaging System	60,000	44,419	9,515	53,934	6,066
Jail Expansion	17,869,980	17,708,193	139,797	17,847,990	21,990
Jail Expansion - Federal Beds	550,000	-	-	-	550,000
Justice Center Expansion/Public Safety	33,045,266	287,882	51,276	339,158	32,706,108
Justice Center Roofing	140,000	139,572	-	139,572	428
Justice Center Security System	20,000	18,191	-	18,191	1,809
Lifeskills Building Maintenance	59,964	-	-	-	59,964
Microsoft Software Licensing	865,000	673,263	150,422	823,685	41,315
Mobile Field Applications	391,000	346,614	43,558	390,172	828
Mobile Workforce	50,000	-	47,220	47,220	2,780
PeopleSoft Financials Project	298,702	298,513	-	298,513	189
Permitting/Inspections System	750,000	267,182	339,832	607,014	142,986
Pictometry Flyover	95,000	94,800	-	94,800	200
Public Health Billing System	60,000	59,985	-	59,985	15
Public Safety Software System	622,149	620,794	-	620,794	1,355
Radio Frequency Study	1,114,904	1,076,430	-	1,076,430	38,474
Rescue Squad - Hickory	1,300,000	-	946	946	1,299,054
Rescue Squad - Newton-Conover	120,000	-	-	-	120,000
Right of Way Acquisition	85,268	20,617	-	20,617	64,651
Riverbend Park Renovation	285,000	275,574	-	275,574	9,426
Roofing Projects	186,727	182,874	-	182,874	3,853
Sherrills Ford Library	1,125,000	-	4,350	4,350	1,120,650
Sherrills Ford Park	450,000	-	850	850	449,150
Snow Creek Park Gardens	210,000	205,760	2,882	208,642	1,358
Tax Software	530,000	315,000	-	315,000	215,000
Technology Infrastructure Upgrades	818,100	474,817	329,302	804,119	13,981
Viper 800mhz System	502,752	64,187	81,426	145,613	357,139
Voting Equipment	1,124,000	1,112,689	-	1,112,689	11,311
Total expenditures	66,524,088	26,912,370	1,354,206	28,266,576	38,257,512

CATAWBA COUNTY, NORTH CAROLINA
General Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2010

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
Excess of revenues over (under) expenditures	<u>(57,035,070)</u>	<u>(16,870,409)</u>	<u>2,087,775</u>	<u>(14,782,634)</u>	<u>42,252,436</u>
Other Financing Sources (Uses)					
Transfers from					
General Fund	15,213,261	15,213,261	-	15,213,261	-
Emergency Telephone Fund Transfer	2,877,627	2,877,627	-	2,877,627	-
Park Preservation Fund	370,000	370,000	-	370,000	-
Transfers to					
General Fund	(3,062,318)	(3,062,318)	-	(3,062,318)	-
Sales of Capital Assets	24,000	322,428	-	322,428	298,428
Installment Purchase Issued	23,612,500	-	-	-	(23,612,500)
Certificates of Participation Issued - Series 2005	18,000,000	16,950,000	-	16,950,000	(1,050,000)
Premium on Certificates of Participation	-	859,450	-	859,450	859,450
Total other financing sources (uses)	<u>57,035,070</u>	<u>33,530,448</u>	<u>-</u>	<u>33,530,448</u>	<u>(23,504,622)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 16,660,039</u>	<u>2,087,775</u>	<u>\$ 18,747,814</u>	<u>\$ 18,747,814</u>
Fund Balances - Beginning of Year			<u>16,660,039</u>		
Fund Balances - End of Year			<u>\$ 18,747,814</u>		

CATAWBA COUNTY, NORTH CAROLINA
School Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2010

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Other taxes					
Sales Taxes-Article 40 and 42	4,341,571	8,133,230	3,630,806	11,764,036	7,422,465
Restricted intergovernmental revenues					
Public School Building Capital Fund	9,080,536	8,751,917	2,055	8,753,972	(326,564)
Public School Building Lottery Fund	178,904	182,029	-	182,029	3,125
Investment earnings	6,942,680	4,424,607	200,759	4,625,366	(2,317,314)
Miscellaneous					
Partnership for Children	30,000	-	15,000	15,000	(15,000)
Hickory Public Schools	-	-	50,000	50,000	50,000
Total revenues	20,573,691	21,491,783	3,898,620	25,390,403	4,816,712
Expenditures					
Capital outlay					
Catawba County Schools					
Activity Buses	388,235	386,235	2,000	388,235	-
American with Disabilities Act Renovations	675,000	571,440	18,240	589,680	85,320
Annex Renovations	343,227	36,506	306,721	343,227	-
Arndt Middle School Addition	125,000	-	4,434	4,434	120,566
Arndt Middle School Roofing	180,000	-	54,438	54,438	125,562
Asbestos Flooring Replacement	150,000	145,991	4,009	150,000	-
Bus Garage - Biodiesel Tank	40,290	34,181	6,109	40,290	-
Capital Projects Manager	33,092	-	33,092	33,092	-
Dump Truck	50,000	-	49,500	49,500	500
Energy Management/Gym Lighting	64,000	54,756	3,617	58,373	5,627
Energy Management Retrofits	20,000	-	20,000	20,000	-
Gym Floor Replacements	95,000	94,054	946	95,000	-
HVAC Controls System Upgrade	164,990	159,200	5,790	164,990	-
Per Capita Allocation	865,591	-	865,591	865,591	-
Roofing Projects	1,084,432	774,994	189,902	964,896	119,536
School Buses	2,767,579	2,533,024	-	2,533,024	234,555
Sherrills Ford Wastewater	40,000	29,749	-	29,749	10,251
Storage Facility	180,000	-	115,389	115,389	64,611
Sweetwater Early Childhood Center	159,000	-	61,952	61,952	97,048
Window Replacements	61,000	-	22,738	22,738	38,262
Total Catawba County Schools	7,486,436	4,820,130	1,764,468	6,584,598	901,838
Catawba County Community College					
Alert System	100,000	-	38,800	38,800	61,200
Bookstore Renovation	150,000	-	-	-	150,000
Center for Emerging Manufacturing Solutions	425,838	-	-	-	425,838
Cooling Tower	37,448	-	37,448	37,448	-
Equipment Allowance	95,000	-	34,187	34,187	60,813
General Renovations	1,755,721	1,601,631	154,090	1,755,721	-
Mower	19,564	-	19,564	19,564	-
Parking Lot Security	40,000	-	31,661	31,661	8,339
Paving Projects	420,000	119,328	300,672	420,000	-
Safety Locks	50,000	-	50,000	50,000	-
Security Cameras	90,000	-	-	-	90,000
Simulated Hospital	1,000,000	-	86,952	86,952	913,048
Student Parking Lot	85,000	3,080	81,920	85,000	-
Truck	20,488	-	20,488	20,488	-
Total Catawba Valley Community College	4,289,059	1,724,039	855,782	2,579,821	1,709,238

CATAWBA COUNTY, NORTH CAROLINA
School Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2010

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
Hickory Public Schools					
American with Disabilities Act	150,000	147,505	2,495	150,000	-
Hickory High School Asbestos	1,710,000	1,094,314	536,069	1,630,383	79,617
Hickory High School Vocational Building	25,000	7,708	17,292	25,000	-
Mobile Classrooms	90,000	89,481	519	90,000	-
Per Capita Allocation	206,894	-	206,894	206,894	-
Southwest Elementary Roof	328,972	321,551	5,944	327,495	1,477
Total Hickory Public Schools	<u>2,510,866</u>	<u>1,660,559</u>	<u>769,213</u>	<u>2,429,772</u>	<u>81,094</u>
Newton-Conover City Schools					
Activity Buses	74,856	55,000	19,856	74,856	-
Americans with Disabilities Act	80,000	77,986	1,440	79,426	574
Asbestos Removal	66,869	33,543	-	33,543	33,326
Capital Projects Manager	35,265	-	30,747	30,747	4,518
Newton-Conover High School General Renovations	335,815	322,000	13,815	335,815	-
NC Middle School to Elementary	226,806	-	41,710	41,710	185,096
Per Capita Allocation	133,057	-	133,057	133,057	-
Roofing Projects	487,272	37,930	286,076	324,006	163,266
Summit System	70,000	48,132	1,147	49,279	20,721
Total Newton-Conover City Schools	<u>1,509,940</u>	<u>574,591</u>	<u>527,848</u>	<u>1,102,439</u>	<u>407,501</u>
Future Unspecified Projects	<u>3,236,885</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,236,885</u>
Total expenditures	<u>19,033,186</u>	<u>8,779,319</u>	<u>3,917,311</u>	<u>12,696,630</u>	<u>6,336,556</u>
Excess of revenues over (under) expenditures	<u>1,540,505</u>	<u>12,712,464</u>	<u>(18,691)</u>	<u>12,693,773</u>	<u>11,153,268</u>
Other Financing Sources (Uses)					
Transfers from					
General Fund	1,084,778	1,084,778	-	1,084,778	-
School Construction Fund	1,389,838	1,389,838	-	1,389,838	-
Transfers to					
General Fund	(2,871,693)	(347,062)	(2,524,631)	(2,871,693)	-
School Construction Fund	(1,143,428)	(1,143,428)		(1,143,428)	-
Total other financing sources (uses)	<u>(1,540,505)</u>	<u>984,126</u>	<u>(2,524,631)</u>	<u>(1,540,505)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 13,696,590</u>	<u>(2,543,322)</u>	<u>\$ 11,153,268</u>	<u>\$ 11,153,268</u>
Fund Balances - Beginning of Year			<u>13,696,590</u>		
Fund Balances - End of Year			<u>\$ 11,153,268</u>		



Enterprise Fund
(Proprietary Fund Type)

To account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

Solid Waste Management Fund -

To account for the operations of the County's solid waste activities.

Water and Sewer Fund -

To account for the County's water and sewer activities.

Water and Sewer Construction Fund -

To account for the financing and construction of all major water and sewer capital projects in the unincorporated sections of the County.

CATAWBA COUNTY, NORTH CAROLINA
Solid Waste Management Fund
Schedule of Revenues, Expenditures and Changes in Net Assets - Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Operating revenues				
Charges for services				
Solid waste charges	\$ 5,181,201	\$ 4,864,891		
Methane recovery	584,028	671,221		
Other operating	84,850	64,702		
Total operating revenues	<u>5,850,079</u>	<u>5,600,814</u>	<u>(249,265)</u>	<u>5,922,920</u>
Nonoperating revenues				
Investment earnings	-	339,798		
Tire disposal tax	130,000	171,301		
Solid waste disposal tax	80,814	69,266		
White goods disposal tax	50,000	50,076		
North Carolina biofuels grant	150,000	135,000		
Scrap tire grant	80,000	64,904		
Miscellaneous	-	3,000		
Total nonoperating revenues	<u>490,814</u>	<u>833,345</u>	<u>342,531</u>	<u>932,045</u>
Total revenues	<u>6,340,893</u>	<u>6,434,159</u>	<u>93,266</u>	<u>6,854,965</u>
Expenditures				
Solid Waste Management				
Administration				
Salaries & employee benefits	211,789	210,112		
Other operating	248,818	245,248		
Solid waste reserve	879,357	-		
Total Solid Waste Management	<u>1,339,964</u>	<u>455,360</u>	<u>884,604</u>	<u>445,047</u>
Recycling				
Other operating	53,099	39,649		
Total Recycling	<u>53,099</u>	<u>39,649</u>	<u>13,450</u>	<u>44,887</u>
Solid Waste Management Improvements				
Other operating	407,084	257,060		
Total Solid Waste Management Improvements	<u>407,084</u>	<u>257,060</u>	<u>150,024</u>	<u>250,729</u>
Solid Waste Code Enforcement				
Salaries & employee benefits	66,553	65,021		
Other operating	70,470	9,159		
Total Solid Waste Code Enforcement	<u>137,023</u>	<u>74,180</u>	<u>62,843</u>	<u>63,267</u>
Sanitary Landfill				
Salaries & employee benefits	1,079,888	1,077,814		
Other operating	1,781,614	1,192,176		
Total Sanitary Landfill	<u>2,861,502</u>	<u>2,269,990</u>	<u>591,512</u>	<u>2,527,813</u>
Convenience Centers				
Other operating	318,565	329,002		
Total Convenience Centers	<u>318,565</u>	<u>329,002</u>	<u>(10,437)</u>	<u>329,592</u>

CATAWBA COUNTY, NORTH CAROLINA
Solid Waste Management Fund
Schedule of Revenues, Expenditures and Changes in Net Assets - Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Household Hazardous Waste				
Other operating	90,719	86,320		
	<u>90,719</u>	<u>86,320</u>	4,399	<u>72,285</u>
Blackburn Landfill - Methane Recovery				
Salaries & employee benefits	126,621	103,445		
Other operating	615,163	522,519		
	<u>741,784</u>	<u>625,964</u>	115,820	<u>683,694</u>
Total operating expenditures	<u>5,949,740</u>	<u>4,137,525</u>	1,812,215	<u>4,417,314</u>
Capital outlay	<u>2,759,327</u>	<u>1,237,378</u>	1,521,949	<u>2,646,344</u>
Total expenditures	<u>8,709,067</u>	<u>5,374,903</u>	3,334,164	<u>7,063,658</u>
Excess of revenues over (under) expenditures	<u>(2,368,174)</u>	<u>1,059,256</u>	3,427,430	<u>(208,693)</u>
Other Financing Sources (Uses)				
Fund balance appropriated	<u>2,368,174</u>	-	(2,368,174)	
Total other financing sources (uses)	<u>2,368,174</u>	-	(2,368,174)	<u>239</u>
Change in net assets	<u>\$ -</u>	<u>\$ 1,059,256</u>	<u>\$ 1,059,256</u>	<u>\$ (208,454)</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Change in net assets		<u>\$ 1,059,256</u>		
Reconciling items				
Capital outlay		1,237,378		
Depreciation		(715,150)		
(Increase) decrease in accrued landfill closure and postclosure care costs		(949,217)		
(Increase) decrease in compensated absences		1,264		
Capital contribution		<u>150,200</u>		
Total reconciling items		<u>(275,525)</u>		
Change in net assets (Exhibit 7) (full accrual)		<u>\$ 783,731</u>		

CATAWBA COUNTY, NORTH CAROLINA
Water and Sewer Fund
Schedule of Revenues, Expenditures and Changes in Net Assets - Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2010
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2009

	<u>2010</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Operating revenues				
Charges for services				
Domestic Haulers	\$ 55,150	\$ 63,605		
Capital and engineering fees	595,410	148,640		
Total operating revenues	<u>650,560</u>	<u>212,245</u>	<u>(438,315)</u>	<u>412,284</u>
Nonoperating revenues				
State clean water grant	1,000,000	-		
Municipality revenue	513,859	346,148		
Investment earnings	-	241,754		
Total nonoperating revenues	<u>1,513,859</u>	<u>587,902</u>	<u>(925,957)</u>	<u>1,471,527</u>
Total revenues	<u>2,164,419</u>	<u>800,147</u>	<u>(1,364,272)</u>	<u>1,883,811</u>
Expenditures				
Water and Sewer Administration				
Salaries & employee benefits	47,964	48,567		
Other operating	76,555	43,016		
Principal	239,165	239,165		
Interest	281,245	281,240		
Water and sewer reserve	5,226,724	-		
Total expenditures	<u>5,871,653</u>	<u>611,988</u>	<u>5,259,665</u>	<u>629,447</u>
Excess of revenues over (under) expenditures	<u>(3,707,234)</u>	<u>188,159</u>	<u>3,895,393</u>	<u>1,254,364</u>
Other Financing Sources (Uses)				
Transfer from General fund	3,700,000	3,700,000		
Fund balance appropriated	7,234	-	-	-
Total other financing sources (uses)	<u>3,707,234</u>	<u>3,700,000</u>	<u>(7,234)</u>	<u>5,794,527</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 3,888,159</u>	<u>\$ 3,888,159</u>	<u>\$ 7,048,891</u>
Reconciling items				
Revenues and other financing sources over (under) expenditures and other financing uses		\$ 3,888,159		
Capital outlay		-		
Depreciation		(156,229)		
Loan principal		239,165		
Revenues from capital projects		406,008		
Project expenditures not capitalized		(741,391)		
Change in net assets		<u>\$ 3,635,712</u>		



CATAWBA COUNTY, NORTH CAROLINA
Water and Sewer Construction Fund
Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)
From Inception and for the Year Ended June 30, 2010

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues					
American Recovery and Reinvestment Act	3,000,000	-	-	-	(3,000,000)
Clean Water Bond High Unit Cost Grant					
SECC Water Loop	5,897	-	-	-	(5,897)
Community Development Block Grants (CDBG)					
Infrastructure Water Hookup	35,011	-	-	-	(35,011)
Infrastructure Water Hookup - 2010	75,000	-	55,887	55,887	(19,113)
Royal Heights Water	308,500	-	3,709	3,709	(304,791)
State Clean Water Grants					
Balls Creek	97,093	-	-	-	(97,093)
Municipal Grants	25,246	-	-	-	(25,246)
Investment earnings	786,503	786,503	346,412	1,132,915	346,412
Miscellaneous					
Sherrills Ford Development Water Project	35,462	-	-	-	(35,462)
Total revenues	4,368,712	786,503	406,008	1,192,511	(3,176,201)
Expenditures					
Capital outlay					
Blackburn Elementary Water	580,000	-	-	-	580,000
Blackburn/Plateau Water	3,780,600	121,659	2,333,988	2,455,647	1,324,953
Clarks Creek Wastewater	120,000	-	-	-	120,000
Community Development Block Grants (CDBG)					
Adverts Crossroads Waterline	9,097	-	-	-	9,097
Infrastructure Water Hookup	28,290	11,000	-	11,000	17,290
Infrastructure Water Hookup - 2010	75,000	-	70,076	70,076	4,924
Mt. Grove Shiloh Water	104,871	-	-	-	104,871
Royal Heights Water	330,000	-	12,499	12,499	317,501
Community Road Water	300,000	-	-	-	300,000
State Clean Water Grants					
Balls Creek Elementary	315,458	133,680	-	133,680	181,778
Bunker Hill Sewer	2,768,734	123,037	115,374	238,411	2,530,323
Conover/Southeastern Catawba County Pass					
Through	5,000	-	-	-	5,000
EPA Stormwater Phase II	125,000	-	-	-	125,000
Future Water & Sewer Projects	2,994,212	-	-	-	2,994,212
Heatherbrook Subdivision Water	325,000	-	-	-	325,000
Hwy 150 Water Service	34,951	-	-	-	34,951
Hwy 150 Sewer Service	9,660,000	-	9,517	9,517	9,650,483
Leeland Terrace Subdivision Water	213,226	-	83,516	83,516	129,710
Miscellaneous	2,356,679	-	-	-	2,356,679
Mountain View Elementary Water	30,000	-	-	-	30,000
NDPES Testing and Removal	191,514	5,820	5,940	11,760	179,754
Newton Pass Through	15,000	-	-	-	15,000
Regional Biosolids Facility	1,069,367	244,428	150,201	394,629	674,738
Regional Water Supply Study	50,000	-	-	-	50,000
Remington Drive Water	30,000	-	28,737	28,737	1,263
Rocky Ford/Startown Water	1,240,000	-	-	-	1,240,000
Sherrills Ford/Terrell Water	12,141	-	-	-	12,141
Shiloh Road Water Line	9,446	-	-	-	9,446
Sludge Composting Project	1,118,246	234,946	287,148	522,094	596,152
Southeastern Catawba County Interconnect					
Water Line	12,420	-	-	-	12,420
Southeastern Catawba County Wastewater	6,810,573	4,704,346	1,528,556	6,232,902	577,671

CATAWBA COUNTY, NORTH CAROLINA
Water and Sewer Construction Fund
Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)
From Inception and for the Year Ended June 30, 2010

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Southeastern Catawba County Water Supply Loop	5,107,976	4,265,402	273,340	4,538,742	569,234
Stormwater Layers Flyover	99,930	-	-	-	99,930
Wastewater Treatment Plant-Hickory/Catawba	4,000,000	-	-	-	4,000,000
Total expenditures	43,922,731	9,844,318	4,898,892	14,743,210	29,179,521
Excess of revenues over (under) expenditures	(39,554,019)	(9,057,815)	(4,492,884)	(13,550,699)	26,003,320
Other Financing Sources (Uses)					
Transfers from (to)					
General Fund	(1,237,224)	-	-	-	1,237,224
Water and Sewer Construction Fund - Governmental	27,131,243	30,589,831	-	30,589,831	3,458,588
Installment Purchase Obligations Issued 2010	13,660,000	-	-	-	(13,660,000)
Total other financing sources (uses)	39,554,019	30,589,831	-	30,589,831	(8,964,188)
Revenues and other sources over (under) expenditures and other financing uses	\$ -	\$ 21,532,016	\$ (4,492,884)	\$ 17,039,132	\$ 17,039,132



Agency Funds
(Fiduciary Fund Types)

Agency Funds are used to account for funds held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature and do not involve measurement of results of operations.

Social Services Fund – accounts for monies held by the Social Services Department for the benefit of certain individuals for whom the County serves as agent.

Sheriff Commissary Fund – accounts for monies held by the Sheriff's Department on behalf of inmates detained in the County jail.

Delinquent Motor Vehicle Fund - accounts for the three percent interest on the first month of delinquent motor vehicle taxes that the County is required to remit to the North Carolina Department of Motor Vehicles.

Deed of Trust Fee Fund - accounts for the five dollars of each fee collected by the Register of Deeds for registering or filing a deed of trust or mortgage and remitted to the North Carolina State Treasurer.

CATAWBA COUNTY, NORTH CAROLINA
All Agency Funds
Combining Statement of Changes in Assets and Liabilities
For Fiscal Year Ended June 30, 2010

	<u>Balance June 20, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2010</u>
Social Services Fund				
Assets				
Cash and investments	\$ 51,032	\$ 289,423	\$ 297,751	\$ 42,704
Liabilities				
Miscellaneous liabilities	\$ 51,032	\$ 289,423	\$ 297,751	\$ 42,704
Sheriff Commissary Fund				
Assets				
Cash and investments	\$ 29,362	\$ 237,525	\$ 221,522	\$ 45,365
Liabilities				
Miscellaneous liabilities	\$ 29,362	\$ 237,525	\$ 221,522	\$ 45,365
Delinquent Motor Vehicle Fund				
Assets				
Cash and investments	\$ 5,186	\$ 65,062	\$ 65,166	\$ 5,082
Liabilities				
Intergovernmental payable - State of North Carolina	\$ 5,186	\$ 65,062	\$ 65,166	\$ 5,082
Deed of Trust Fee Fund				
Assets				
Cash and investments	\$ -	\$ 16,430	\$ 14,195	\$ 2,235
Liabilities				
Intergovernmental payable - State of North Carolina	\$ -	\$ 16,430	\$ 14,195	\$ 2,235
Total - All Agency Funds				
Assets				
Cash and investments	\$ 85,580	\$ 608,440	\$ 598,634	\$ 95,386
Liabilities				
Miscellaneous liabilities	\$ 85,580	\$ 608,440	\$ 598,634	\$ 95,386

Other Schedules

This section contains additional information on *cash and investments, property taxes, and general long-term debt.*

Schedule of Cash and Investment Balances

Analysis of Current Tax Levy

Schedule of Taxes Receivable

Schedule of General Bonded Indebtedness and Debt Service Requirement

General Long-Term Debt Requirements and Maturity Schedule

CATAWBA COUNTY, NORTH CAROLINA
Schedule of Cash and Investment Balances
June 30, 2010

	<u>Amounts Represented on Statements</u>	<u>Cost Value</u>	<u>Fair Value</u>
Cash			
On hand	\$ 8,856	\$ 8,856	\$ 8,856
In demand deposits (interest bearing)	(90,707)	(90,707)	(90,707)
(noninterest bearing)	88,069	88,069	# 88,069
Total cash	<u>\$ 6,218</u>	<u>\$ 6,218</u>	<u>\$ 6,218</u>
Other Investments			
North Carolina Capital Management Trust, unrestricted	\$ 28,451,031	\$ 28,451,031	\$ 28,451,031
North Carolina Capital Management Trust, restricted for capital	123	123	123
Finistar	2,378,299	2,378,299	2,378,299
Commercial Paper	1,997,911	1,997,911	1,997,911
Federal Home Loan Bank	31,391,716	30,871,641	31,391,716
Federal Home Loan Mortgage Corporation	14,648,291	14,426,219	14,648,291
Federal National Mortgage Association	32,922,611	32,707,931	32,922,611
Money Market, unrestricted	2,546,540	2,546,540	2,546,540
Money Market, restricted for capital	2,325,194	2,325,194	2,325,194
Certificates of deposit	19,255,133	19,255,133	19,255,133
Total other investments	<u>\$ 135,916,849</u>	<u>\$ 134,960,022</u>	<u>\$ 135,916,849</u>
Total cash and investments	<u>\$ 135,923,067</u>	<u>\$ 134,966,240</u>	<u>\$ 135,923,067</u>

Distribution by funds

General Fund		\$ 47,280,016
Special Revenue Funds		
Emergency Telephone System Fund	\$ 3,101,305	
Citizens' Alert System Fund	21,881	
Narcotics Seized Funds and Property Fund	293,211	
Reappraisal Fund	226,410	
General Capital Reserve Fund	671,795	
Hospital Capital Reserve Fund	5,268,104	
Rescue Squads Fund	264,132	
Library Endowment Fund	231,235	
Gretchen Peed Scholarship Fund	42,129	
Parks Preservation Trust Fund	139,955	
Community Development Fund	1,581	
Fire District Funds	<u>816,773</u>	11,078,511
Capital Projects Funds		
General Capital Projects Fund	\$ 18,097,617	
Restricted Cash	43	
Schools Capital Projects Fund	10,468,603	
School Construction Fund	2,552,563	
Restricted Cash	1,875,435	
School Bond Fund 1997 Series	67,675	
Hospital Construction Fund	<u>23,141</u>	33,085,077
Enterprise Fund		
Solid Waste Management Fund	\$ 16,832,932	
Water & Sewer Fund	27,101,307	
Restricted Cash	<u>449,838</u>	44,384,077
Fiduciary Funds		
Social Services Fund	\$ 42,704	
Sheriff Commissary Fund	45,365	
Delinquent Motor Vehicle Tax Fund	5,082	
Deed of Trust Fee Fund	<u>2,235</u>	<u>95,386</u>
Total		<u>\$ 135,923,067</u>

CATAWBA COUNTY, NORTH CAROLINA
Analysis of Current Tax Levy
For the Fiscal Year Ended June 30, 2010

	<u>County-wide</u>			<u>Total Levy</u>	
	<u>Property Valuation</u>	<u>Rate</u>	<u>Amount of Levy</u>	<u>Property excluding Registered Motor Vehicles</u>	<u>Registered Motor Vehicles</u>
Original levy:					
Property taxed at current year's rate	\$ 14,646,030,280	0.535	\$ 78,356,262	\$ 74,728,212	\$ 3,628,050
Motor vehicles taxed at prior year's rate	314,245,047	0.535	1,681,211	-	1,681,211
Penalties	-		121,687	121,687	-
Total	<u>14,960,275,327</u>		<u>80,159,160</u>	<u>74,849,899</u>	<u>5,309,261</u>
Discoveries:					
Current year taxes	109,072,710	0.535	583,539	39,149	544,390
Prior year taxes at applicable rate	-		213,789	157,083	56,706
Penalties	-		7,116	7,116	-
Total	<u>109,072,710</u>		<u>804,444</u>	<u>203,348</u>	<u>601,096</u>
Abatements:	<u>(55,593,271)</u>		<u>(297,424)</u>	<u>(215,301)</u>	<u>(82,123)</u>
Total property valuation	<u>\$ 15,013,754,766</u>				
Net levy			80,666,180	74,837,946	5,828,234
Uncollected taxes at June 30, 2010			<u>2,958,920</u>	<u>2,039,593</u>	<u>919,327</u>
Current year's taxes collected			<u>\$ 77,707,260</u>	<u>\$ 72,798,353</u>	<u>\$ 4,908,907</u>
Current levy collection percentage			<u>96.33%</u>	<u>97.27%</u>	<u>84.23%</u>

Secondary Market Disclosures

Assessed Valuation:		
Assessment Ratio ⁽¹⁾		100%
Real Property		\$ 11,874,836,448
Personal Property		2,547,986,916
Public Service Companies ⁽²⁾		<u>590,931,402</u>
Total Assessed Valuation		<u>\$ 15,013,754,766</u>
Tax Rate per \$100		0.535
Levy (includes discoveries, releases and abatements) ⁽³⁾		\$ 80,666,180

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

Fire Protection Districts	\$ 4,436,382
---------------------------	--------------

⁽¹⁾ Percentage of appraised value has been established by statute.

⁽²⁾ Valuation of railroads, telephone companies and other utilities as determined by the North Carolina Property Tax Commission.

⁽³⁾ The levy includes interest and penalties.

CATAWBA COUNTY, NORTH CAROLINA
Schedule of Taxes Receivable
For the Year Ended June 30, 2010

<u>General Fund</u>	<u>Uncollected Balance June 30, 2009</u>	<u>Additions and Adjustments</u>	<u>Collections and Credits</u>	<u>Uncollected Balance June 30, 2010</u>
2009	\$ -	\$ 80,666,180	\$ 77,707,260	\$ 2,958,920
2008	2,991,989	-	1,793,486	1,198,503
2007	900,437	-	258,367	642,070
2006	486,428	-	79,091	407,337
2005	373,048	-	34,212	338,836
2004	326,352	-	19,701	306,651
2003	313,919	-	12,570	301,349
2002	285,414	-	9,682	275,732
2001	263,203	-	3,275	259,928
Prior to 2001	944,076	-	4,050	940,026
	<u>\$ 6,884,866</u>	<u>\$ 80,666,180</u>	<u>\$ 79,921,694</u>	<u>\$ 7,629,352</u>
Less allowance for uncollectible taxes	<u>3,276,000</u>			<u>3,961,798</u>
Taxes receivable -- net	<u>\$ 3,608,866</u>			<u>\$ 3,667,554</u>

Reconciliation with revenues:

Ad valorem taxes - General Fund	\$ 80,274,373
Reconciling items:	
Penalties and interest collected	(502,857)
Tax on leased vehicle collected	(76,837)
Prior year release/adjustments	227,015
Total reconciling items	<u>(352,679)</u>
Total collections	<u>\$ 79,921,694</u>

CATAWBA COUNTY, NORTH CAROLINA
Schedule of General Bonded Indebtedness and Debt Service Requirement
For the Fiscal Year Ended June 30, 2010

Date of Issue	Purpose	Maturity	Interest	Notes and Bonds Outstanding June 30, 2009	Notes and Bonds Issued 2009-2010	Notes and Bonds Retired 2009-2010	Interest Paid 2009-2010	Notes and Bonds Outstanding June 30, 2010	Falling Due Within Next Fiscal Year	
									Principal	Interest
6/01/1998	School Bonds Series 1998	1998-13	4.30-4.40	3,125,000	-	750,000	137,500	2,375,000	775,000	104,500
6/01/1999	School Bonds Series 1999	2000-14	4.40-4.70	6,450,000	-	1,200,000	303,150	5,250,000	1,250,000	246,750
6/01/2000	School Bonds Series 2000	2001-15	5.30-5.40	625,000	-	625,000	33,125	-	-	-
12/1/2002	Refunding Series 2002									
	Schools	2003-14	2.00-4.00	3,288,000	-	1,312,000	131,520	1,976,000	852,000	79,040
	Community College	2003-14	2.00-4.00	822,000	-	328,000	32,880	494,000	213,000	19,760
6/1/2005	Refunding Series 2005									
	Schools	2006-15	3.00-3.75	9,080,582	-	2,151,296	341,248	6,929,286	2,026,444	268,642
	Community College	2006-15	3.00-3.75	374,418	-	88,704	14,071	285,714	83,556	11,077
				<u>\$ 23,765,000</u>	<u>\$ -</u>	<u>\$ 6,455,000</u>	<u>\$ 993,494</u>	<u>\$ 17,310,000</u>	<u>\$ 5,200,000</u>	<u>\$ 729,769</u>

CATAWBA COUNTY, NORTH CAROLINA
General Long-Term Debt Requirements and Maturity Schedule
For the Fiscal Year Ended June 30, 2010

Fiscal Year Ended June 30	Governmental Activities			Business Type Activities		
	Debt Principal	Interest	Total	Debt Principal	Interest	Total
2011	12,171,153	4,764,416	16,935,569	249,291	271,114	520,405
2012	11,202,147	4,272,338	15,474,485	259,845	260,560	520,405
2013	11,017,417	3,809,763	14,827,180	270,847	249,558	520,405
2014	9,192,417	3,312,656	12,505,073	282,314	238,091	520,405
2015	7,387,417	2,922,906	10,310,323	294,267	226,138	520,405
2016-2020	32,457,083	10,222,017	42,679,100	1,669,111	932,915	2,602,026
2021-2025	23,801,482	3,473,518	27,275,000	2,053,667	548,359	2,602,026
2026-2028	3,241,050	237,650	3,478,700	1,452,846	108,370	1,561,216
	⁽¹⁾ <u>\$ 110,470,166</u>	<u>\$ 33,015,264</u>	<u>\$ 143,485,430</u>	<u>\$ 6,532,188</u>	<u>\$ 2,835,105</u>	<u>\$ 9,367,293</u>

⁽¹⁾ 10% of Legal Debt Limit

