

## **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**

<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>
12/31/2006	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%
12/31/2010	0	1,299,009	1,299,009	0.00%	5,323,496	24.40%
12/31/2011	0	1,399,717	1,399,717	0.00%	5,263,322	26.59%

**CATAWBA COUNTY, NORTH CAROLINA**  
**Law Enforcement Officers' Special Separation Allowance**  
**Required Supplementary Information**  
**Schedule of Employer Contributions**

<u>Year Ended June 30</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
2007	111,942	101.66
2008	109,823	87.99
2009	124,340	87.91
2010	141,973	57.58
2011	188,321	31.72
2012	173,828	26.16

**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	12/31/2010
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay - closed
Remaining amortization period	20 years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	5.00%
Projected salary increases*	4.25 - 7.85%
*Includes inflation at	3.00%
Cost-of-living adjustments	N/A

**CATAWBA COUNTY, NORTH CAROLINA**  
**Other Post Employment Benefits (OPEB) - Pay As You Go**  
**Required Supplementary Information**  
**Schedule of Funding Progress**

<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%
12/31/2009	\$0	\$9,569,644	\$9,569,644	0.00%	\$46,608,375	20.50%

**CATAWBA COUNTY, NORTH CAROLINA**  
**Other Post Employment Benefits (OPEB) - Pay As You Go**  
**Required Supplementary Information**  
**Schedule of Employer Contributions**

<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
2011	962,206	24.10
2012	962,206	25.62

**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 - open
Remaining amortization period	30 years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	4.00%
Medical cost trend rate	10.50 - 5.00%
Year of ultimate trend rate	2017
*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.

### *Reappraisal Fund –*

The County maintains this fund as required by the General Statutes of North Carolina for financing the cost of the next reappraisal of real property in the County. A legally budgeted Tax Revaluation Fund is consolidated into the General Fund for reporting purposes.

### *General Capital Reserve Fund –*

To account for the accumulation of funds for the financing and construction of schools, general and hospital capital projects. A legally budgeted General Capital Reserve Fund is consolidated into 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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>REVENUES</b>				
<b>Ad Valorem Taxes</b>				
Current year	\$ 78,775,598	\$ 78,892,887		
Prior year	665,000	1,326,882		
Penalties and interest	350,000	491,025		
Tax leased vehicles	60,410	98,269		
Total ad valorem taxes	<u>79,851,008</u>	<u>80,809,063</u>	<u>958,055</u>	<u>79,768,849</u>
<b>Other Taxes</b>				
<b>Local Option Sales Taxes</b>				
Article 39 - one percent	10,378,667	11,016,057		
Article 40 - one half of one percent	4,939,437	5,459,189		
Article 42 - one half of one percent	2,386,101	2,563,376		
Article 44 - one half of one percent	-	20,880		
Article 46 - one quarter of one percent	324,746	335,141		
Subtotal local option sales taxes	<u>18,028,951</u>	<u>19,394,643</u>	<u>1,365,692</u>	<u>20,527,947</u>
<b>Other Taxes and Licenses</b>				
Real estate excise stamps	360,000	402,099		
ABC 5 cents per bottle	45,000	48,170		
Privilege licenses	22,500	22,940		
Subtotal other taxes and licenses	<u>427,500</u>	<u>473,209</u>	<u>45,709</u>	<u>430,078</u>
Total other taxes	<u>18,456,451</u>	<u>19,867,852</u>	<u>1,411,401</u>	<u>20,958,025</u>
<b>Unrestricted Intergovernmental Revenues</b>				
Beer & Wine Tax	325,000	362,584		
Video Programming fees	628,000	681,671		
Catawba County ABC profit distribution	963,000	795,000		
Total unrestricted intergovernmental revenues	<u>1,916,000</u>	<u>1,839,255</u>	<u>(76,745)</u>	<u>1,906,277</u>
<b>Restricted Intergovernmental Revenues</b>				
<b>State of North Carolina</b>				
Mental Health Services				
Criminal justice partnership program	123,388	123,388		
Social Services				
American recovery and reinvestment act (ARRA) funds	222,500	-		
ARRA - Adoptions	-	4		
Rural general public funds	119,968	-		
Office Juvenile Justice Corner house	222,967	217,937		
Smart Start	1,963,073	1,484,392		
Share the warmth grant	6,000	6,112		
Child boarding home funds	278,800	239,539		
Special permanency planning	42,516	44,387		
Community alternatives state in-home	40,116	40,124		
Fingerprinting criminal history	-	175		
Medicaid expansion	31,742	39,671		
Foster care visitation	13,747	13,754		
Child boarding home funds therapeutic	2,500	950		
Adult day care	144,500	139,010		

**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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Adult services	46,900	40,504		
Elderly handicapped transportation	126,271	-		
State maintenance of effort	-	2,946		
Child Protective Services	212,717	221,172		
Community transportation grant	37,363	31,268		
Aid to blind equalization	75	-		
<b>Public Health</b>				
Smart Start	-	156,645		
School nurse initiative	199,510	200,000		
Health partners grant	50,000	10,577		
Immunization program	41,588	41,588		
Communicable diseases	8,197	8,197		
Communicable diseases -aid to counties	12,500	12,500		
Infection control	1,788	1,788		
Child health	85,793	85,793		
Child service coordination	2,189	-		
Child fatality prevention	1,250	778		
Childhood lead prevention	4,500	504		
Health aid to counties	159,841	145,835		
Maternal health	115,982	115,982		
Health promotion	23,552	8,142		
Glaxo funds	5,000	5,000		
Breast cancer grant	59,000	53,451		
Motivational interviewing	6,850	6,850		
North Carolina health and wellness grant	99,610	94,747		
Tuberculosis grant	24,926	24,926		
<b>Other</b>				
Veterans service	2,000	1,452		
Controlled substance tax	22,000	26,746		
Public school building capital lottery funds	2,090,000	1,500,000		
North Carolina department of natural resources	88,000	14,771		
Juvenile Justice & Delinquency Prevention				
Project challenge	48,795	48,795		
Catawba parenting network	23,441	23,441		
Juvenile crime prevention planning	13,550	13,550		
Juvenile crime gang intervention	50,000	16,320		
Peace pipeline conflict resolution	25,223	25,223		
North Carolina agriculture cost share	25,250	26,490		
North Carolina agriculture development	25,000	2,597		
Court facility fees	165,000	136,293		
District court fees	64,000	53,713		
State Aid - Library	135,645	134,790		
Safe roads act	15,000	9,851		
Library services and technology grant	10,000	-		
Library summer reading grant	1,000	2,750		
Soil and water conservation grant	3,960	3,600		
Subtotal state revenue	<u>7,345,083</u>	<u>5,659,018</u>	<u>(1,686,065)</u>	<u>6,437,704</u>
<b>Federal</b>				
Social Services				
Energy assistance administration	102,583	134,927		

**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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Employment and training	2,500	-		
Medical transportation administration	1,177,116	1,210,682		
LIEAP Allocation (change acronym)	301,834	273,002		
Temporary assistance for needy family-domestic violence	29,779	31,224		
Temporary assistance for needy family-subsidized employment	158,400	32,209		
Social Security Payments	108,000	94,360		
US Department of Agriculture supplemental funds	2,026	3,135		
Supplemental meals	6,339	10,853		
Chore Level II	152,461	16,604		
Chore Level III	141,538	274,627		
In-home aid on site Social Security block grant	7,500	3,993		
IV-D administration	1,128,379	904,976		
IV-E board	50,000	227,289		
IV-E administration	1,137,014	892,672		
Independent living administration	40,775	51,400		
Links-independent living trust fund	60,000	15,738		
In-home case management Social Security block grant	-	1,458		
Case management at risk	136,750	271,104		
Work First block grant	2,204,239	2,139,878		
Food stamp fraud administration	47,814	66,374		
Food stamp administration	991,722	940,917		
Medicaid administration	1,528,015	1,493,441		
Adult day health	23,265	10,599		
IV-A Child care	273,097	219,105		
Title III Nutrition	118,860	127,822		
US Department of Agriculture nutrition	21,650	20,947		
US Department of Agriculture home delivered meals	33,100	31,869		
Home delivered meals	176,532	176,532		
Community assistance home delivered meals	11,950	11,058		
Community services block grant	216,627	216,627		
Crisis intervention	1,350,000	1,146,646		
Intensive family preservation restore families	65,645	86,400		
<b>Public Health</b>				
Bioterrorism grants	58,023	46,678		
Title X	120,000	97,041		
<b>Other</b>				
Help America Vote Grant	-	5,159		
Federal inmate transport	18,000	7,639		
Justice Assistance Grant	15,552	15,552		
Governor Crime Commission DV Unit Grant	86,957	90,816		
State criminal alien assistance program	22,963	22,963		
Emergency management planning grant	20,000	29,635		
Homeland security transfer switches grant	284,473	223,903		
Assistant secretary for preparedness and response grant	5,000	4,747		
Subtotal federal revenue	<u>12,436,478</u>	<u>11,682,601</u>	<u>(753,877)</u>	<u>11,151,278</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>State of North Carolina and Federal</b>				
Social Services				
Social Services block grant	555,087	564,732		
Temporary assistance for needy families social security block grant	60,191	49,524		
Aid to families with dependent children	10,000	115		
Child day care purchase of care	5,568,834	5,659,664		
Aid to families with dependent children-foster care	800,000	747,839		
IV-E foster care therapeutic	5,000	8,319		
Temporary assistance for needy families foster care	2,000	91,319		
Adoption assistance non-recurring	20,000	31,145		
Adoption assistance medical	10,000	12,563		
Special children adoption fund	50,000	75,600		
IV-E/Child protective services	1,147,769	1,078,823		
High risk intervention	680,000	479,404		
Title III Adult day care	82,433	102,337		
IV-D Aid to families with dependent children	31,500	28,430		
IV-D Incentives	302,156	179,009		
Medicaid waiver-case management	370,300	382,122		
Community alternative program medical equipment and supplies	112,000	27,298		
Adult care home case management	78,283	73,331		
State adult specialist fund	53,453	48,121		
North Carolina Health Choice	90,569	123,062		
Public Health				
Medicaid per member per month	602,236	520,465		
Women Infants Children funds	792,713	755,540		
Other				
IV-D Civil papers	84,594	89,416		
Medicaid-emergency medical services transports	500,000	619,501		
Subtotal state and federal revenue	<u>12,009,118</u>	<u>11,747,679</u>	<u>(261,439)</u>	<u>11,605,210</u>
<b>Fines &amp; Forfeitures</b>	<u>1,005,156</u>	<u>509,420</u>	<u>(495,736)</u>	<u>796,001</u>
<b>Other grants</b>				
Social Services				
Training services	-	1,500		
Icare Tour	-	1,590		
Rising Stars summer enrichment	5,000	-		
Community corrections contractual	290,000	245,572		
Confidential intermediary	1,000	1,550		
Adult day care - local	8,131	8,120		
Duke Endowment grant	700,000	565,277		
Medicaid contract local managing entity	30,000	93,823		
Other state revenue local managing entity	2,600	562		
Comprehensive treatment services program local managing entity	231,600	148,314		
Mental Health contract local managing entity	57,270	62,856		

**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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Federal substance abuse local managing entity	1,600	-		
Medicaid direct billing	1,860,500	1,708,927		
Medicaid community support	79,000	17,875		
Catawba Valley Medical Center	83,535	76,748		
Vocational rehabilitation grant	-	20,783		
Hickory Public Schools	-	165,173		
<b>Public Health</b>				
Catawba Valley Medical Center	475,795	474,240		
Catawba County Schools	170,879	161,904		
Newton-Conover City Schools	38,831	38,832		
Hickory Public Schools	121,144	28,110		
<b>Municipalities</b>				
City Of Newton	32,912	23,983		
Town Of Maiden	5,163	5,199		
City Of Conover	42,380	45,273		
City Of Hickory	22,922	23,086		
City Of Claremont	20,963	22,939		
Town Of Longview	1,033	1,040		
<b>Other</b>				
Citizen alert notification				
Sex crimes investigation	57,571	56,764		
Transport mental health patients	6,000	4,670		
Mental health partners contracts	111,698	112,753		
Lifeskills rent	15,780	7,200		
Social services local funds	18,910	18,910		
Community Schools-Cooperative Extension	15,828	1,992		
Lawn and mowing services	2,226	2,067		
Hospice	50,000	83,656		
Supervisor training	-	7,000		
Voice over internet protocol revenue	186,031	191,866		
Tourism development authority	106,692	106,692		
Western Piedmont COG technology services	22,980	22,980		
Vocational rehabilitation grant funds	-	11,958		
Catawba Valley Behavioral Healthcare technical support	36,758	33,880		
Catawba Valley Community College - deputy reimbursement	156,587	161,616		
Catawba County Schools-deputy reimbursement	454,793	454,793		
Personnel indirect cost	1,308,594	1,308,594		
Subtotal other grants	<u>6,832,706</u>	<u>6,530,667</u>	<u>(302,039)</u>	<u>7,470,418</u>
<b>Total restricted intergovernmental revenues</b>	<u>39,628,541</u>	<u>36,129,385</u>	<u>(3,499,156)</u>	<u>37,460,611</u>
<b>Licenses, Permits and Fees</b>				
Marriage licenses	24,400	26,890		
Recording of legal instruments	477,000	504,088		
Uniform commercial code filing	9,400	9,315		
Gun permits	13,800	17,815		
Surrendered weapon storage fee	800	1,570		

**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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Noise amplification permit	100	185		
Involuntary commitment fee	300	-		
Concealed weapon fees	39,000	61,745		
Public fingerprint fees	9,500	11,510		
Precious metals dealer fees	200	375		
Vehicle storage fees	200	300		
Building permits	935,000	985,376		
Building services after hours inspections	1,050	3,045		
Minor sub-division plat review	3,250	1,885		
Floodplain development	-	100		
Express plan review fee	4,000	3,650		
Plan review fees	4,000	4,593		
Storm water and erosion control	20,000	52,000		
Court fees	-	175		
Plat review fees	2,754	2,273		
Performance guarantees	230	120		
Telecommunications tower fees	47,000	17,500		
Zoning permits	13,500	11,600		
Accessory permit fees	3,325	550		
Sign permits	1,000	800		
Homeowners recovery fund	244	270		
Park fees and permits	6,000	6,198		
Environmental health fees	251,651	235,095		
Election filing fees	800	2,556		
Fire inspection fees	7,000	8,538		
Animal control fines and citations	2,500	5,526		
Immunizations	20,335	16,743		
Training fees	1,500	2,360		
Total licenses, permits, fees	<u>1,899,839</u>	<u>1,994,746</u>	<u>94,907</u>	<u>1,795,495</u>
<b>Sales and Services</b>				
Social Services				
Patient fees	8,900	10,274		
Insurance reimbursements	212,700	125,921		
State in-home fees	100	-		
IV-D application fees	20,500	19,964		
Level II and III chore fees	850	300		
Title III adult day care fees	1,150	25		
Trust account fees	5,000	5,172		
Adoption fees	7,500	2,775		
North Carolina health choice premiums	45,500	51,460		
IV-D blood test fees	900	919		
Access care	20,796	21,156		
Local support general assistance	15,000	12,005		
Public Health				
Patient fees	201,089	119,180		
Home health/third party reimbursements	3,871,359	3,096,860		
Pregnancy fees	8,000	(556)		
Clinic fees	211,700	151,887		
Child health fees	-	254		
Adult health fees	8,002	5,493		
Medicaid management fees	5,000	5,950		

**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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Obstetrics services	414,000	379,159		
Lab fees	-	148		
Child seats copay	300	680		
Medicaid earned	20,000	-		
Medicaid earned maternity care coordinator	142	212		
Medicaid earned maternal health	416,000	407,273		
Medicaid escrow maternal health	209,810	96,444		
Medicaid earned postpartum maternity	-	3,102		
Medicaid earned postpartum newborn	9,000	9,185		
Medicaid earned child health	22,000	12,151		
Medicaid escrow child health	335,096	213,367		
Medicaid earned dental	376,120	338,257		
Medicaid escrow dental	102,220	174,873		
Medicaid earned adult health	50,000	53,001		
Medicaid escrow adult health	63,695	23,415		
Medicaid earned women's preventative health	325,000	243,838		
Medicaid escrow women's preventative health	90,444	347,004		
Medicaid earned enhanced nutrition	17,101	1,725		
Medicaid escrow sonogram	110,000	108,288		
Medicaid escrow immunization	47,000	-		
Social services/public health contract services	10,000	11,698		
<b>Municipalities</b>				
Tax billing/collection	181,790	167,975		
Data processing	500	-		
Election fees	75,000	60,720		
Animal shelter	194,119	194,124		
Fire inspections	30,375	28,621		
<b>Other</b>				
Tax fees and charges	30,000	23,643		
Motor vehicle tax-collection fee	32,000	37,001		
Leased vehicle tax - collection fee	765	1,258		
Sale of maps and publications	6,400	7,226		
Advertising fees for renaming streets	450	-		
Check processing fees	5,500	3,047		
Transport fees district confinement facility	57,234	42,742		
Garage services	7,000	7,934		
Sheriff service of process	235,000	323,822		
Project lifesavers	4,200	3,135		
Inmate services	68,000	46,568		
Ambulance services	4,989,000	4,959,656		
Animal services	82,000	67,489		
Planning department ordinance	50	-		
Zoning amendments	2,160	4,320		
Board of adjustment charges	1,275	2,975		
Clinic fees	7,000	7,280		
Miscellaneous fees	-	290		
Library rental fees	39,500	42,620		
Copy and print charges	28,269	31,710		
Total sales and services	<u>13,339,561</u>	<u>12,117,015</u>	<u>(1,222,546)</u>	<u>13,631,424</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>Investment Earnings</b>				
Interest On Investments	803,750	512,656	(291,094)	450,728
<b>Miscellaneous</b>				
Social Services				
Restitution funds	3,000	-		
Fraud services	27,675	68,097		
Nutrition meals project income	30,500	48,675		
Donations	75,000	-		
Miscellaneous	1,600	2,224		
Public Health				
Kids in Need	27,300	40,849		
Cardio pulmonary resuscitation training	8,988	4,095		
Distracted driving grant	-	500		
Donations	350	93,487		
Susan G. Komen grant	25,000	38,500		
Quality improvement	-	250		
Miscellaneous	4,778	3,257		
Other				
Badge revenue	-	90		
Rents & Royalties	119,376	118,436		
Cell tower lease payments	20,867	20,919		
Cable lease payment	-	1,176		
Park souvenir sales	300	-		
Concessions	50,000	60,611		
Commissary	25,000	22,979		
Sale of surplus properties	-	56,702		
Insurance settlements	40,000	157,906		
Drug reimbursement	1,000	80		
Excise tax administrative cost	6,000	8,042		
Donations	17,304	15,026		
Emergency management/Duke Power grant	36,571	28,168		
Hazmat revenue	16,000	37,003		
Carolina Thread Trail	1,760	-		
School of government grant	10,000	10,000		
Short term disability premiums	80,000	79,790		
Group health and dental premiums	1,721,400	1,784,159		
Miscellaneous revenue	202,874	218,810		
Total miscellaneous	<u>2,552,643</u>	<u>2,919,831</u>	<u>367,188</u>	<u>3,170,017</u>
Total revenues	<u>158,447,793</u>	<u>156,189,803</u>	<u>(2,257,990)</u>	<u>159,141,426</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
<b>Board of Commissioners</b>				
Salaries & employee benefits	5,680	5,590		
Other operating	165,150	129,815		
	<u>170,830</u>	<u>135,405</u>	<u>35,425</u>	<u>139,117</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>Administration</b>				
County Manager				
Salaries & employee benefits	824,822	795,877		
Other operating	34,119	55,694		
Non-operating	158,767	-		
	<u>1,017,708</u>	<u>851,571</u>	<u>166,137</u>	<u>890,068</u>
Legal Services				
Salaries & employee benefits	329,011	298,878		
Other operating	28,260	21,106		
	<u>357,271</u>	<u>319,984</u>	<u>37,287</u>	<u>337,780</u>
Budget				
Salaries & employee benefits	224,718	218,900		
Other operating	14,034	8,916		
	<u>238,752</u>	<u>227,816</u>	<u>10,936</u>	<u>232,985</u>
Total Administration	<u>1,613,731</u>	<u>1,399,371</u>	<u>214,360</u>	<u>1,460,833</u>
<b>Tax Administration</b>				
Tax Assessor				
Salaries & employee benefits	857,461	842,472		
Other operating	238,188	185,052		
Non-operating tax refunds	15,000	255		
	<u>1,110,649</u>	<u>1,027,779</u>	<u>82,870</u>	<u>1,053,196</u>
Tax Collector				
Salaries & employee benefits	441,134	398,460		
Other operating	119,723	91,722		
	<u>560,857</u>	<u>490,182</u>	<u>70,675</u>	<u>513,410</u>
Total Tax Administration	<u>1,671,506</u>	<u>1,517,961</u>	<u>153,545</u>	<u>1,566,606</u>
<b>Board of Elections</b>				
Salaries & employee benefits	325,530	312,969		
Other operating	152,100	98,829		
	<u>477,630</u>	<u>411,798</u>	<u>65,832</u>	<u>398,262</u>
<b>Human Resources</b>				
Human Resources				
Salaries & employee benefits	524,352	531,537		
Other operating	77,176	72,376		
Non-operating	443,356	-		
	<u>1,044,884</u>	<u>603,913</u>	<u>440,971</u>	<u>600,169</u>
Wellness				
Salaries & employee benefits	-	-		
Other operating	178,400	159,963		
	<u>178,400</u>	<u>159,963</u>	<u>18,437</u>	<u>140,514</u>
Recruitment				
Salaries & employee benefits	62,743	62,681		
Other operating	21,850	15,471		

**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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Non-operating	115,860	-		
	<u>200,453</u>	<u>78,152</u>	<u>122,301</u>	<u>75,515</u>
Risk Management				
Salaries & employee benefits	130,130	129,453		
Other operating	23,542	15,673		
	<u>153,672</u>	<u>145,126</u>	<u>8,546</u>	<u>151,135</u>
Total Human Resources	<u>1,577,409</u>	<u>987,154</u>	<u>590,255</u>	<u>967,333</u>
<b>Register of Deeds</b>				
Salaries & employee benefits	526,915	532,079		
Other operating	306,531	246,594		
	<u>833,446</u>	<u>778,673</u>	<u>54,773</u>	<u>732,736</u>
<b>Finance</b>				
Administration				
Salaries & employee benefits	327,661	326,255		
Other operating	166,967	155,182		
	<u>494,628</u>	<u>481,437</u>	<u>13,191</u>	<u>497,048</u>
Accounting				
Salaries & employee benefits	434,433	433,971		
Other operating	355,035	308,576		
	<u>789,468</u>	<u>742,547</u>	<u>46,921</u>	<u>837,297</u>
Purchasing				
Salaries & employee benefits	195,683	187,013		
Other operating	32,801	26,522		
	<u>228,484</u>	<u>213,535</u>	<u>14,949</u>	<u>223,498</u>
Total Finance	<u>1,512,580</u>	<u>1,437,519</u>	<u>75,061</u>	<u>1,557,843</u>
<b>Other General Government Programs</b>				
Government Agencies - Justice Center				
Other operating	10,500	-		
	<u>10,500</u>	<u>-</u>	<u>10,500</u>	<u>2,317</u>
Other Government Costs				
Salaries & employee benefits	181,438	20,303		
Other operating	213,770	172,797		
	<u>395,208</u>	<u>193,100</u>	<u>202,108</u>	<u>196,946</u>
Self Insurance				
Premiums	2,152,000	1,953,241		
Liability	819,500	611,556		
Workers Compensation	576,750	340,843		
Total Self Insurance	<u>3,548,250</u>	<u>2,905,640</u>	<u>642,610</u>	<u>2,645,736</u>
Total Other General Government Programs	<u>3,953,958</u>	<u>3,098,740</u>	<u>855,218</u>	<u>2,844,999</u>
Total General Government	<u>11,811,090</u>	<u>9,766,621</u>	<u>2,044,469</u>	<u>9,667,729</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>Public Safety</b>				
<b>Sheriff</b>				
Administration and Law Enforcement				
Salaries & employee benefits	3,241,459	3,195,962		
Other operating	1,103,184	981,516		
Capital outlay	465,669	465,669		
	<u>4,810,312</u>	<u>4,643,147</u>	<u>167,165</u>	<u>3,898,093</u>
 Catawba Valley Community College - Resource Officers				
Salaries & employee benefits	154,879	154,016		
Other operating	3,000	3,000		
	<u>157,879</u>	<u>157,016</u>	<u>863</u>	<u>152,984</u>
 School Resource Officers				
Salaries & employee benefits	604,221	602,821		
Other operating	39,600	39,573		
	<u>643,821</u>	<u>642,394</u>	<u>1,427</u>	<u>619,573</u>
 Records				
Salaries & employee benefits	323,506	317,279		
Other operating	26,510	22,259		
Capital outlay	17,800	17,800		
	<u>367,816</u>	<u>357,338</u>	<u>10,478</u>	<u>362,271</u>
 Mental Health Transport				
Salaries & employee benefits	6,877	4,828		
	<u>6,877</u>	<u>4,828</u>	<u>2,049</u>	<u>3,116</u>
 Crime Prevention				
Salaries & employee benefits				
Other operating	2,317	2,317		
	<u>2,317</u>	<u>2,317</u>	<u>-</u>	<u>89,278</u>
 Narcotics				
Salaries & employee benefits	407,842	403,395		
Other operating	76,606	75,944		
	<u>484,448</u>	<u>479,339</u>	<u>5,109</u>	<u>351,974</u>
 Detectives				
Salaries & employee benefits	809,374	805,583		
Other operating	64,946	61,676		
	<u>874,320</u>	<u>867,259</u>	<u>7,061</u>	<u>839,642</u>
 Lake Norman Water Patrol				
Salaries & employee benefits	281,641	275,339		
Other operating	26,450	15,559		
	<u>308,091</u>	<u>290,898</u>	<u>17,193</u>	<u>359,292</u>
 Court Security				
Salaries & employee benefits	529,974	522,347		
Other operating	7,000	6,822		
	<u>536,974</u>	<u>529,169</u>	<u>7,805</u>	<u>532,560</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Newton Detention Center				
Salaries & employee benefits	3,254,759	3,147,496		
Other operating	939,868	830,759		
Capital outlay	21,483	21,483		
	<u>4,216,110</u>	<u>3,999,738</u>	<u>216,372</u>	<u>4,023,553</u>
Prisoner Food Services				
Other operating	406,672	369,191	37,481	402,162
District Confinement Facility				
Salaries & employee benefits	53,728	49,406		
Other operating	1,306,483	1,305,487		
	<u>1,360,211</u>	<u>1,354,893</u>	<u>5,318</u>	<u>1,126,509</u>
<b>Total Sheriff</b>	<u>14,175,848</u>	<u>13,697,527</u>	<u>478,321</u>	<u>12,761,007</u>
<b>Emergency Services</b>				
Emergency Services Administration				
Salaries & employee benefits	213,757	214,455		
Other operating	442,194	349,396		
	<u>655,951</u>	<u>563,851</u>	<u>92,100</u>	<u>73,184</u>
Emergency Management				
Salaries & employee benefits				
Other operating	5,397	5,241		
	<u>5,397</u>	<u>5,241</u>	<u>156</u>	<u>413,979</u>
Veterans Services				
Salaries & employee benefits	64,681	64,009		
Other operating	5,700	5,015		
	<u>70,381</u>	<u>69,024</u>	<u>1,357</u>	<u>67,375</u>
Fire Marshal				
Salaries & employee benefits	209,250	205,925		
Other operating	35,372	26,979		
	<u>244,622</u>	<u>232,904</u>	<u>11,718</u>	<u>207,757</u>
Emergency Medical Services				
Salaries & employee benefits	5,926,162	5,796,072		
Other operating	1,055,694	885,005		
Capital outlay	676,975	657,823		
	<u>7,658,831</u>	<u>7,338,900</u>	<u>319,931</u>	<u>6,530,285</u>
Fire Fighting Alarms				
Other operating	-	-	-	33,600
Animal Control				
Salaries & employee benefits	172,845	170,306		
Other operating	50,860	41,975		
Capital outlay	33,400	32,647		
	<u>257,105</u>	<u>244,928</u>	<u>12,177</u>	<u>210,646</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Animal Shelter				
Salaries & employee benefits	263,068	231,089		
Other operating	198,842	187,087		
	<u>461,910</u>	<u>418,176</u>	<u>43,734</u>	<u>485,834</u>
 Total Emergency Services	 <u>9,354,197</u>	 <u>8,873,024</u>	 <u>481,173</u>	 <u>8,022,660</u>
Communication Center				
Salaries & employee benefits	1,390,748	1,370,603		
Other operating	250,426	207,466		
	<u>1,641,174</u>	<u>1,578,069</u>	<u>63,105</u>	<u>1,585,279</u>
Other Public Safety				
Other operating	219,207	162,413	56,794	258,933
	<u>219,207</u>	<u>162,413</u>	<u>56,794</u>	<u>258,933</u>
 Total Public Safety	 <u>25,390,426</u>	 <u>24,311,033</u>	 <u>1,079,393</u>	 <u>22,627,879</u>
<b>Environmental Protection</b>				
Cooperative Extension				
Salaries & employee benefits	30,616	19,662		
Other operating	259,496	217,686		
Capital outlay	7,903	7,386		
Non-operating	128,908	-		
	<u>426,923</u>	<u>244,734</u>	<u>182,189</u>	<u>307,014</u>
Soil & Water Conservation				
Salaries & employee benefits	135,884	130,288		
Other operating	96,093	22,612		
	<u>231,977</u>	<u>152,900</u>	<u>79,077</u>	<u>144,890</u>
Forest Ranger				
Other operating	57,037	54,230	2,807	51,226
	<u>57,037</u>	<u>54,230</u>	<u>2,807</u>	<u>51,226</u>
 Total Environmental Protection	 <u>715,937</u>	 <u>451,864</u>	 <u>264,073</u>	 <u>503,130</u>
<b>Economic and Physical Development Technology</b>				
Information Technology Center				
Salaries & employee benefits	1,681,864	1,671,482		
Other operating	1,294,998	1,216,869		
	<u>2,976,862</u>	<u>2,888,351</u>	<u>88,511</u>	<u>2,906,715</u>
Geospatial Information Services				
Salaries & employee benefits	266,296	265,673		
Other operating	79,700	63,692		
	<u>345,996</u>	<u>329,365</u>	<u>16,631</u>	<u>337,018</u>
 Total Technology	 <u>3,322,858</u>	 <u>3,217,716</u>	 <u>105,142</u>	 <u>3,243,733</u>
<b>Economic Development and Planning</b>				
Planning & Zoning				
Salaries & employee benefits	474,429	471,244		

**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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Other operating	135,247	71,010		
	<u>609,676</u>	<u>542,254</u>	<u>67,422</u>	<u>601,213</u>
County Parks				
Salaries & employee benefits	236,625	235,455		
Other operating	65,254	54,997		
Capital outlay	5,521	-		
	<u>307,400</u>	<u>290,452</u>	<u>16,948</u>	<u>283,165</u>
Other Economic and Physical Development				
Other operating	3,282,403	2,588,822	693,581	697,967
Total Economic Development and Planning	<u>4,199,479</u>	<u>3,421,528</u>	<u>777,951</u>	<u>1,582,345</u>
<b>Utilities &amp; Engineering</b>				
Utilities & Engineering Administration				
Salaries & employee benefits	146,320	145,166		
Other operating	39,126	35,716		
	<u>185,446</u>	<u>180,882</u>	<u>4,564</u>	<u>164,820</u>
Building Inspection				
Salaries & employee benefits	648,051	652,778		
Other operating	348,917	335,938		
	<u>996,968</u>	<u>988,716</u>	<u>8,252</u>	<u>1,213,586</u>
Permit Center				
Salaries & employee benefits	310,873	308,313		
Other operating	26,073	22,542		
	<u>336,946</u>	<u>330,855</u>	<u>6,091</u>	<u>317,979</u>
Plan Review				
Salaries & employee benefits	265,395	264,518		
Other operating	13,427	11,972		
	<u>278,822</u>	<u>276,490</u>	<u>2,332</u>	<u>321,799</u>
Storm water and Erosion Control				
Salaries & employee benefits	133,143	123,004		
Other operating	24,297	14,204		
	<u>157,440</u>	<u>137,208</u>	<u>20,232</u>	<u>189,337</u>
Total Utilities & Engineering	<u>1,955,622</u>	<u>1,914,151</u>	<u>41,471</u>	<u>2,207,521</u>
<b>Finance/Facilities Division</b>				
Garage				
Salaries & employee benefits	222,423	219,457		
Other operating	340,560	306,237		
	<u>562,983</u>	<u>525,694</u>	<u>37,289</u>	<u>476,885</u>
General maintenance				
Salaries & employee benefits	563,416	548,838		
Other operating	165,590	110,563		
	<u>729,006</u>	<u>659,401</u>	<u>69,605</u>	<u>706,532</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
General Buildings				
Other operating	507,147	450,998		
	<u>507,147</u>	<u>450,998</u>	<u>56,149</u>	<u>473,604</u>
Justice Buildings				
Other operating	764,718	634,029		
	<u>764,718</u>	<u>634,029</u>	<u>130,689</u>	<u>681,836</u>
Library Buildings				
Other operating	76,091	61,963		
	<u>76,091</u>	<u>61,963</u>	<u>14,128</u>	<u>87,401</u>
Leased Buildings				
Other operating	35,680	32,681		
	<u>35,680</u>	<u>32,681</u>	<u>2,999</u>	<u>35,419</u>
Social Services Buildings				
Other operating	96,822	53,215		
	<u>96,822</u>	<u>53,215</u>	<u>43,607</u>	<u>78,874</u>
Public Health Buildings				
Other operating	42,799	25,653		
	<u>42,799</u>	<u>25,653</u>	<u>17,146</u>	<u>24,260</u>
Family Services Center				
Other operating	29,721	9,157		
	<u>29,721</u>	<u>9,157</u>	<u>20,564</u>	<u>38,125</u>
Street Signs				
Other operating	17,500	3,810		
	<u>17,500</u>	<u>3,810</u>	<u>13,690</u>	<u>17,027</u>
Total Finance/Facilities Division	<u>2,862,467</u>	<u>2,456,601</u>	<u>405,866</u>	<u>2,619,963</u>
Total Economic & Physical Development	<u>12,340,426</u>	<u>11,009,996</u>	<u>1,330,430</u>	<u>9,653,562</u>
<b>Human Services</b>				
Medical Examiner				
Other operating	100,000	85,100		
	<u>100,000</u>	<u>85,100</u>	<u>14,900</u>	<u>81,600</u>
<b>Mental Health Services</b>				
General Administration				
Other operating	878,546	872,168		
Mental Health Assistance	134,388	134,388		
	<u>1,012,934</u>	<u>1,006,556</u>	<u>6,378</u>	<u>1,522,339</u>
<b>Social Services Department</b>				
Administration				
Salaries & employee benefits	1,403,415	1,081,172		
Other operating	1,024,732	1,004,584		
Non-operating	3,414,318	-		
Capital outlay	5,000	-		
	<u>5,847,465</u>	<u>2,085,756</u>	<u>3,761,709</u>	<u>2,243,589</u>
Children and Family Services				
Salaries & employee benefits	1,793,869	1,729,611		
Other operating	432,270	393,618		

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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**For the Fiscal Year Ended June 30, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Social Services assistance	1,000	512		
	<u>2,227,139</u>	<u>2,123,741</u>	<u>103,398</u>	<u>2,118,860</u>
Department of Human Resources Teams				
Salaries & employee benefits	316,861	318,356		
Other operating	9,811	7,658		
Social Services assistance	1,000	1,011		
	<u>327,672</u>	<u>327,025</u>	<u>647</u>	<u>283,628</u>
Children's Day Care				
Salaries & employee benefits	390,993	350,654		
Other operating	6,136	3,047		
	<u>397,129</u>	<u>353,701</u>	<u>43,428</u>	<u>389,236</u>
Intensive Family Preservation				
Salaries & employee benefits	120,097	121,639		
Other operating	22,565	19,502		
Social Services assistance	8,300	1,699		
	<u>150,962</u>	<u>142,840</u>	<u>8,122</u>	<u>169,075</u>
Early Childhood Development				
Salaries & employee benefits	62,934	53,303		
Other operating	11,358	9,955		
	<u>74,292</u>	<u>63,258</u>	<u>11,034</u>	<u>72,622</u>
Prevention Management				
Salaries & employee benefits	103,996	108,027		
Other operating	1,950	1,430		
	<u>105,946</u>	<u>109,457</u>	<u>(3,511)</u>	<u>105,044</u>
American Recovery and Reinvestment Act - Project Moves				
Salaries & employee benefits	260,009	48,752		
Other operating	1,912	1,132		
	<u>261,921</u>	<u>49,884</u>	<u>212,037</u>	<u>147,365</u>
Family Children Teams / Family Preservation				
Salaries & employee benefits	3,525,571	3,494,629		
Other operating	(10,779)	57,280		
Social Services assistance	67,000	17,431		
	<u>3,581,792</u>	<u>3,569,340</u>	<u>12,452</u>	<u>3,552,841</u>
Duke Endowment Family Children Project				
Salaries & employee benefits	750,759	731,522		
Other operating	96,980	80,939		
Social Services assistance	54,800	6,705		
	<u>902,539</u>	<u>819,166</u>	<u>83,373</u>	<u>767,825</u>
Teen Up				
Salaries & employee benefits	98,148	95,717		
Other operating	14,367	8,635		
Social Services assistance	1,500	1,620		
	<u>114,015</u>	<u>105,972</u>	<u>8,043</u>	<u>129,187</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Community Services Block Grant				
Salaries & employee benefits	193,339	194,231		
Other operating	9,685	7,136		
Social Services assistance	10,000	9,131		
	<u>213,024</u>	<u>210,498</u>	<u>2,526</u>	<u>209,478</u>
Therapeutic Foster Care				
Salaries & employee benefits	239,552	209,601		
Other operating	28,677	16,423		
Social Services assistance	1,000	668		
	<u>269,229</u>	<u>226,692</u>	<u>42,537</u>	<u>231,965</u>
Adoptions				
Salaries & employee benefits	780,114	752,991		
Other operating	20,048	13,952		
Social Services assistance	3,500	3,193		
	<u>803,662</u>	<u>770,136</u>	<u>33,526</u>	<u>771,325</u>
Child Advocacy				
Salaries & employee benefits	259,843	265,691		
Other operating	106,258	48,664		
Social Services assistance	4,000	471		
	<u>370,101</u>	<u>314,826</u>	<u>55,275</u>	<u>367,060</u>
FamilyNet Administration				
Salaries & employee benefits	616,628	599,842		
Other operating	325,274	195,883		
Social Services assistance	18,086	6,886		
	<u>959,988</u>	<u>802,611</u>	<u>157,377</u>	<u>981,495</u>
FamilyNet Community Support				
Salaries & employee benefits	136,701	136,614		
Other operating	19,107	12,698		
	<u>155,808</u>	<u>149,312</u>	<u>6,496</u>	<u>338,200</u>
FamilyNet Act				
Salaries & employee benefits	618,866	549,509		
Other operating	64,456	38,918		
Social Services assistance	500	1,332		
	<u>683,822</u>	<u>589,759</u>	<u>94,063</u>	<u>563,602</u>
FamilyNet In-home Services				
Salaries & employee benefits	527,446	447,792		
Other operating	15,365	22,301		
	<u>542,811</u>	<u>470,093</u>	<u>72,718</u>	<u>424,094</u>
FamilyNet Adolescent Services				
Salaries & employee benefits	375,936	349,392		
Other operating	3,713	3,086		
	<u>379,649</u>	<u>352,478</u>	<u>27,171</u>	<u>229,944</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
FamilyNet Family Services				
Salaries & employee benefits	200,517	194,264		
Other operating	3,501	2,515		
	<u>204,018</u>	<u>196,779</u>	<u>7,239</u>	<u>210,264</u>
FamilyNet Children Services				
Salaries & employee benefits	298,844	244,586		
Other operating	4,208	4,129		
	<u>303,052</u>	<u>248,715</u>	<u>54,337</u>	<u>293,504</u>
FamilyNet ECST				
Salaries & employee benefits	404,363	312,494		
Other operating	(11,486)	26,996		
Social Services assistance	2,500			
	<u>395,377</u>	<u>339,490</u>	<u>55,887</u>	<u>379,124</u>
FamilyNet Child Protective Services				
Salaries & employee benefits	61,961	54,811		
Other operating	12,037	11,891		
	<u>73,998</u>	<u>66,702</u>	<u>7,296</u>	<u>72,171</u>
Work First				
Salaries & employee benefits	449,843	438,151		
Other operating	510,412	339,367		
Social Services assistance	99,963	40,637		
	<u>1,060,218</u>	<u>818,155</u>	<u>242,063</u>	<u>615,411</u>
Office Juvenile Justice Girls Program				
Other operating	50,591	42,418		
Social Services assistance	500	-		
	<u>51,091</u>	<u>42,418</u>	<u>8,673</u>	<u>41,768</u>
Administration Group Homes				
Salaries & employee benefits	1,078,749	946,585		
Other operating	55,038	40,990		
	<u>1,133,787</u>	<u>987,575</u>	<u>146,212</u>	<u>1,048,996</u>
Emergency Shelter				
Other operating	6,000	-		
	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>4,640</u>
Girls Program				
Other operating	50,091	50,825		
Social Services assistance	500	27		
Capital outlay	22,000	-		
	<u>72,591</u>	<u>50,852</u>	<u>21,739</u>	<u>50,657</u>
Boys Program				
Other operating	48,915	46,569		
Social Services assistance	500	-		
	<u>49,415</u>	<u>46,569</u>	<u>2,846</u>	<u>49,616</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Office Juvenile Justice Boys Program				
Other operating	58,922	57,616		
Social Services assistance	500	-		
	<u>59,422</u>	<u>57,616</u>	<u>1,806</u>	<u>56,214</u>
Adult Services				
Other operating	400,657	398,443		
Social Services assistance	1,753,585	1,461,395		
	<u>2,154,242</u>	<u>1,859,838</u>	<u>294,404</u>	<u>1,664,553</u>
Adult Social Work				
Salaries & employee benefits	1,344,066	1,297,410		
Other operating	75,379	59,901		
Social Services assistance	12,500	11,898		
	<u>1,431,945</u>	<u>1,369,209</u>	<u>62,736</u>	<u>1,302,700</u>
Medicaid Administration				
Salaries & employee benefits	909,588	900,220		
Other operating	11,378	6,975		
	<u>920,966</u>	<u>907,195</u>	<u>13,771</u>	<u>901,807</u>
Transportation				
Salaries & employee benefits	442,864	408,566		
Other operating	284,659	34,221		
Capital outlay	88,000	(104)		
	<u>815,523</u>	<u>442,683</u>	<u>372,840</u>	<u>757,020</u>
Nutrition				
Salaries & employee benefits	157,879	156,790		
Other operating	68,757	70,309		
Social Services assistance	504,007	452,963		
	<u>730,643</u>	<u>680,062</u>	<u>50,581</u>	<u>679,500</u>
Public Assistance Administration				
Salaries & employee benefits	1,399,510	1,387,535		
Other operating	118,337	128,757		
	<u>1,517,847</u>	<u>1,516,292</u>	<u>1,555</u>	<u>1,479,726</u>
Food Stamps				
Salaries & employee benefits	1,488,340	1,467,278		
Other operating	93,628	91,289		
Social Services assistance	5,000	25		
	<u>1,586,968</u>	<u>1,558,592</u>	<u>28,376</u>	<u>1,482,594</u>
Child Support				
Salaries & employee benefits	1,275,020	1,123,493		
Other operating	30,141	17,216		
	<u>1,305,161</u>	<u>1,140,709</u>	<u>164,452</u>	<u>1,158,328</u>
General Assistance				
Other operating	53,750	75,433		
Social Services assistance	108,500	88,656		
	<u>162,250</u>	<u>164,089</u>	<u>(1,839)</u>	<u>156,656</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Public Assistance Payments				
Social Services assistance	1,340,012	1,277,838	62,174	1,241,740
Children's Purchase Services				
Social Services assistance	9,587,929	9,088,897	499,032	9,061,878
Total Social Services	<u>43,331,421</u>	<u>36,496,820</u>	<u>6,834,601</u>	<u>36,805,302</u>
<b>Public Health Department</b>				
Health Administration				
Salaries & employee benefits	690,012	679,627		
Other operating	240,464	223,274		
	<u>930,476</u>	<u>902,901</u>	<u>27,575</u>	<u>923,809</u>
Home Health				
Salaries & employee benefits	1,765,128	1,753,708		
Other operating	1,410,365	1,207,625		
	<u>3,175,493</u>	<u>2,961,333</u>	<u>214,160</u>	<u>3,023,570</u>
Environmental Health				
Salaries & employee benefits	811,217	736,514		
Other operating	126,539	114,129		
	<u>937,756</u>	<u>850,643</u>	<u>87,113</u>	<u>905,167</u>
Maternal Health				
Salaries & employee benefits	538,523	450,579		
Other operating	803,034	709,376		
Public Health assistance	24,057	25,154		
	<u>1,365,614</u>	<u>1,185,109</u>	<u>180,505</u>	<u>1,509,038</u>
Family Care Coordination				
Salaries & employee benefits	568,402	489,581		
Other operating	44,996	30,884		
	<u>613,398</u>	<u>520,465</u>	<u>92,933</u>	<u>433,967</u>
Child Health				
Salaries & employee benefits	555,007	526,348		
Other operating	99,850	89,875		
	<u>654,857</u>	<u>616,223</u>	<u>38,634</u>	<u>651,946</u>
Child Health - Human Resource Teams				
Salaries & employee benefits	473,304	466,399		
Other operating	53,675	41,106		
	<u>526,979</u>	<u>507,505</u>	<u>19,474</u>	<u>521,474</u>
Child Health - Smart Start				
Salaries & employee benefits	128,200	123,950		
Other operating	34,948	35,657		
	<u>163,148</u>	<u>159,607</u>	<u>3,541</u>	<u>192,340</u>
Health and Wellness				
Salaries & employee benefits	42,000	41,618		

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Other operating	58,000	56,547		
	<u>100,000</u>	<u>98,165</u>	<u>1,835</u>	<u>88,087</u>
School Nurse Fund Initiative				
Salaries & employee benefits	154,910	155,196		
Other operating	13,205	8,859		
	<u>168,115</u>	<u>164,055</u>	<u>4,060</u>	<u>160,271</u>
School Nurses Initiative - Catawba Valley Medical Center				
Salaries & employee benefits	279,313	277,337		
Other operating	26,321	21,874		
	<u>305,634</u>	<u>299,211</u>	<u>6,423</u>	<u>296,217</u>
School Nurses - Catawba County				
Salaries & employee benefits	216,575	213,619		
Other operating	21,514	16,234		
	<u>238,089</u>	<u>229,853</u>	<u>8,236</u>	<u>233,519</u>
School Nurses - Newton-Conover				
Salaries & employee benefits	106,185	105,444		
Other operating	11,404	10,601		
	<u>117,589</u>	<u>116,045</u>	<u>1,544</u>	<u>107,396</u>
School Nurses Initiative - Catawba County				
Salaries & employee benefits	57,176	61,107		
Other operating	5,785	5,022		
	<u>62,961</u>	<u>66,129</u>	<u>(3,168)</u>	<u>66,442</u>
Dental Health				
Salaries & employee benefits	318,548	337,912		
Other operating	167,143	163,803		
Public Health assistance	-	-		
	<u>485,691</u>	<u>501,715</u>	<u>(16,024)</u>	<u>420,781</u>
Glaucoma/Adult Health				
Salaries & employee benefits	402,727	351,876		
Other operating	337,341	289,368		
Capital outlay	16,900	16,900		
	<u>756,968</u>	<u>658,144</u>	<u>98,824</u>	<u>597,516</u>
Bioterrorism Grant				
Salaries & employee benefits	33,289	32,497		
Other operating	24,713	9,824		
	<u>58,002</u>	<u>42,321</u>	<u>15,681</u>	<u>121,576</u>
ABCD Grant				
Salaries & employee benefits				
Other operating				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,466</u>
Nurses/Family Planning				
Salaries & employee benefits	832,571	849,538		
Other operating	190,450	169,320		

**CATAWBA COUNTY, NORTH CAROLINA**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
	1,023,021	1,018,858	4,163	1,058,171
Women Infants Children Program				
Salaries & employee benefits	742,406	695,556		
Other operating	70,449	62,812		
	<u>812,855</u>	<u>758,368</u>	<u>54,487</u>	<u>801,947</u>
Total Public Health	<u>12,496,646</u>	<u>11,656,650</u>	<u>839,996</u>	<u>12,131,700</u>
Total Human Services	<u>56,941,001</u>	<u>49,245,126</u>	<u>7,695,875</u>	<u>50,540,941</u>
<b>Culture and Recreation</b>				
<b>County Library</b>				
Library Administration - Main Library				
Salaries & employee benefits	792,593	802,476		
Other operating	338,384	330,149		
Capital outlay	27,186	27,186		
Non-operating	239,872	-		
	<u>1,398,035</u>	<u>1,159,811</u>	<u>238,224</u>	<u>1,129,823</u>
Sherrills Ford Branch				
Salaries & employee benefits	100,937	101,026		
Other operating	40,299	43,103		
	<u>141,236</u>	<u>144,129</u>	<u>(2,893)</u>	<u>142,922</u>
Maiden Branch				
Salaries & employee benefits	83,920	66,070		
Other operating	30,428	26,434		
	<u>114,348</u>	<u>92,504</u>	<u>21,844</u>	<u>116,936</u>
St. Stephens Branch				
Salaries & employee benefits	290,032	277,964		
Other operating	95,366	94,660		
	<u>385,398</u>	<u>372,624</u>	<u>12,774</u>	<u>380,229</u>
Southwest Branch Library				
Salaries & employee benefits	134,902	131,197		
Other operating	117,510	116,862		
	<u>252,412</u>	<u>248,059</u>	<u>4,353</u>	<u>246,195</u>
Conover Branch Library				
Salaries & employee benefits	97,217	82,013		
Other operating	26,238	26,719		
	<u>123,455</u>	<u>108,732</u>	<u>14,723</u>	<u>72,576</u>
Claremont Branch Library				
Salaries & employee benefits	36,493	35,977		
Other operating	19,306	18,179		
	<u>55,799</u>	<u>54,156</u>	<u>1,643</u>	<u>51,849</u>
Total County Library	<u>2,470,683</u>	<u>2,180,015</u>	<u>290,668</u>	<u>2,140,530</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Arts-Administration				
Other operating	497,450	497,450	-	521,000
Other Cultural				
Other operating	4,000	-	4,000	-
Total Culture and Recreation	<u>2,972,133</u>	<u>2,677,465</u>	<u>294,668</u>	<u>2,661,530</u>
<b>Education</b>				
Catawba County Schools				
Current expense	24,759,374	24,759,374		
Fines and forfeitures	708,398	358,989		
	<u>25,467,772</u>	<u>25,118,363</u>	<u>349,409</u>	<u>25,283,075</u>
Newton-Conover City Schools				
Current expense	4,214,453	4,214,453		
Fines and forfeitures	120,581	61,130		
	<u>4,335,034</u>	<u>4,275,583</u>	<u>59,451</u>	<u>4,266,625</u>
Hickory City Schools				
Current expense	6,157,601	6,157,601		
Fines and forfeitures	176,177	89,301		
	<u>6,333,778</u>	<u>6,246,902</u>	<u>86,876</u>	<u>6,432,183</u>
Catawba Valley Community College				
Current expense	3,617,068	3,617,068	-	3,617,068
Total Education	<u>39,753,652</u>	<u>39,257,916</u>	<u>495,736</u>	<u>39,598,951</u>
<b>Debt Service</b>				
General obligation bonds				
Principal	4,395,000	4,395,000		
Interest	523,110	523,106		
	<u>4,918,110</u>	<u>4,918,106</u>	<u>4</u>	<u>5,929,769</u>
Installment purchases				
Principal	31,581,063	31,947,098		
Interest	3,468,195	2,375,784		
	<u>35,049,258</u>	<u>34,322,882</u>	<u>726,376</u>	<u>6,197,550</u>
Certificates of Participation				
Principal	2,780,005	2,780,000		
Interest	1,856,201	1,856,112		
	<u>4,636,206</u>	<u>4,636,112</u>	<u>94</u>	<u>4,758,250</u>
Qualified Zone Academy Bonds				
Principal	50,000	50,000	-	50,000
Build America Bonds				
Principal	579,435	579,430		
Interest	262,990	262,981		
	<u>842,425</u>	<u>842,411</u>	<u>14</u>	<u>428,126</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Qualified School Construction Bonds				
Principal (sinking fund escrow)	1,853,910	1,853,902		
Interest	-	5,796		
	<u>1,853,910</u>	<u>1,859,698</u>	<u>(5,788)</u>	<u>716,951</u>
Bond Issuance costs	<u>448,405</u>	<u>448,255</u>		
Total Debt Service	<u>47,798,314</u>	<u>47,077,464</u>	<u>720,700</u>	<u>18,080,646</u>
Total expenditures	<u>197,722,979</u>	<u>183,797,485</u>	<u>13,925,494</u>	<u>153,334,368</u>
Revenues over (under) expenditures	<u>(39,275,186)</u>	<u>(27,607,682)</u>	<u>11,667,504</u>	<u>5,807,058</u>
<b>Other financing sources (uses)</b>				
Transfers from				
General Capital Reserve Fund			-	83,879
School Capital Fund			-	50,000
School Construction Fund	6,612	6,612	-	322,792
Transfers to				
Citizens Alert System Fund	(15,056)	(15,056)	-	(15,285)
Reappraisal Fund	(371,643)	(371,643)	-	(397,685)
General Capital Reserve Fund	-	-	-	(71,443)
General Capital Projects Fund	(1,348,500)	(1,348,500)	-	(1,394,843)
Water and Sewer Construction Fund	(775,000)	(775,000)	-	(3,561,973)
Installment purchase obligation issued	1,415,475	-	(1,415,475)	-
Refunding limited obligation bonds issued	41,995,366	41,995,366	-	-
Premium on limited obligation bonds	3,873,747	3,873,747	-	-
Payment to refunded bond escrow agent	(17,777,592)	(17,777,592)	-	-
Sale of capital assets	-	24,349	24,349	-
Fund Balance appropriated/contingency	12,271,777	-	(12,271,777)	-
Total other financing sources (uses)	<u>39,275,186</u>	<u>25,612,283</u>	<u>(13,662,903)</u>	<u>(4,984,558)</u>
Net change in fund balance	<u>-</u>	<u>(1,995,399)</u>	<u>(1,995,399)</u>	<u>822,500</u>
<b>Fund Balances - Beginning of Year</b>		<u>52,488,035</u>		
<b>Fund Balances - End of Year</b>		<u>\$ 50,492,636</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 3,598	\$ 3,598	\$ 5,397
Total revenues	<u>-</u>	<u>3,598</u>	<u>3,598</u>	<u>5,397</u>
<b>Expenditures</b>				
Current				
General government				
Salaries & employee benefits	318,935	300,671	18,264	343,281
Other operating	55,101	43,273	11,828	81,482
Capital outlay	23,607	23,606	1	22,586
Total expenditures	<u>397,643</u>	<u>367,550</u>	<u>30,093</u>	<u>447,349</u>
Excess of revenues over (under) expenditures	<u>(397,643)</u>	<u>(363,952)</u>	<u>33,691</u>	<u>(441,952)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	371,643	371,643	-	397,685
Fund balance appropriated	26,000	-	(26,000)	-
Total other financing sources (uses)	<u>397,643</u>	<u>371,643</u>	<u>(26,000)</u>	<u>397,685</u>
Net change in fund balance	<u>\$ -</u>	7,691	<u>\$ 7,691</u>	(44,267)
<b>Fund Balances - Beginning of Year</b>		<u>151,272</u>		<u>195,539</u>
<b>Fund Balances - End of Year</b>		<u>\$ 158,963</u>		<u>\$ 151,272</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 4,088	\$ 4,088	\$ 7,142
Total revenues	<u>-</u>	<u>4,088</u>	<u>4,088</u>	<u>7,142</u>
<b>Expenditures</b>				
Other operating	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>4,088</u>	<u>4,088</u>	<u>7,142</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	-	-	-	71,443
Transfers to				
General Fund	-	-	-	(83,879)
General Capital Project Funds	-	-	-	(225,156)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(237,592)</u>
Net change in fund balance	<u>\$ -</u>	<u>4,088</u>	<u>\$ 4,088</u>	<u>(230,450)</u>
<b>Fund Balances - Beginning of Year</b>		<u>445,317</u>		<u>675,767</u>
<b>Fund Balances - End of Year</b>		<u>\$ 449,405</u>		<u>\$ 445,317</u>

## **Combining Statements for Nonmajor Funds**

**CATAWBA COUNTY, NORTH CAROLINA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2012**

	<b>Special Revenue Funds (Schedule C-1)</b>	<b>Capital Project Funds (Schedule D-1)</b>	<b>Total Nonmajor Governmental Funds (Exhibit 3)</b>
<b>Assets</b>			
Cash and investments	\$ 4,109,757	\$ 18,166,837	\$ 22,276,594
Taxes receivable - net	171,007	-	171,007
Due from other governments	83,406	3,597,325	3,680,731
Interest receivable	7,794	29,609	37,403
Restricted cash and investments	-	4,316,249	4,316,249
Total assets	<u>4,371,964</u>	<u>26,110,020</u>	<u>30,481,984</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	50,377	403,418	453,795
Deferred revenues	188,555	-	188,555
Liabilities to be paid from restricted assets	-	928,976	928,976
Total liabilities	<u>238,932</u>	<u>1,332,394</u>	<u>1,571,326</u>
<b>Fund Balances</b>			
Restricted			
Stabilization by State Statute	91,199	3,626,934	3,718,133
School Capital	-	4,316,249	4,316,249
Public Safety	2,743,542	-	2,743,542
Fire Protection	859,873	-	859,873
Library Endowment	237,077	-	237,077
Scholarship	44,099	-	44,099
Parks Preservation	161,597	-	161,597
Hospital Capital	-	5,401,200	5,401,200
Committed			
School Capital	-	9,594,076	9,594,076
School Construction	-	1,815,442	1,815,442
Hospital Construction	-	23,725	23,725
Unassigned	(4,355)	-	(4,355)
Total fund balances	<u>4,133,032</u>	<u>24,777,626</u>	<u>28,910,658</u>
Total liabilities and fund balances	<u>\$ 4,371,964</u>	<u>\$ 26,110,020</u>	<u>\$ 30,481,984</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, 2012**

	<b>Special Revenue Funds (Schedule C-3)</b>	<b>Capital Project Funds (Schedule D-2)</b>	<b>Total Nonmajor Governmental Funds (Exhibit 4)</b>
<b>Revenues</b>			
Ad valorem taxes	\$ 5,592,619	\$ -	\$ 5,592,619
Other taxes	-	4,385,064	4,385,064
Restricted intergovernmental revenues	1,143,980	214,232	1,358,212
Licenses and permits	17,621	-	17,621
Investment earnings	37,324	173,490	210,814
Miscellaneous	11,322	31,952	43,274
Total revenues	<u>6,802,866</u>	<u>4,804,738</u>	<u>11,607,604</u>
<b>Expenditures</b>			
Current			
General government	-	-	-
Public safety	6,438,769	-	6,438,769
Economic and physical development	297,369	-	297,369
Human services	800	-	800
Culture and recreation	-	-	-
Capital outlay	-	17,876,495	17,876,495
Total expenditures	<u>6,736,938</u>	<u>17,876,495</u>	<u>24,613,433</u>
Excess of revenues over (under) expenditures	65,928	(13,071,757)	(13,005,829)
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	15,056	-	15,056
Transfers to other funds	(80,263)	(6,612)	(86,875)
Total other financing sources (uses)	<u>(65,207)</u>	<u>(6,612)</u>	<u>(71,819)</u>
Net change in fund balance	721	(13,078,369)	(13,077,648)
<b>Fund Balances - Beginning of Year</b>	<u>4,132,311</u>	<u>37,855,995</u>	<u>41,988,306</u>
<b>Fund Balances - End of Year</b>	<u>\$ 4,133,032</u>	<u>\$ 24,777,626</u>	<u>\$ 28,910,658</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.

### *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, 2012**

	<b>Emergency Telephone System Fund</b>	<b>Citizens' Alert System Fund</b>	<b>Narcotics Seized Funds And Property Fund</b>	<b>Rescue Squads Fund</b>
<b>Assets</b>				
Cash and investments	\$ 2,225,310	\$ 23,262	\$ 246,091	\$ 278,432
Taxes receivable - net	-	-	-	-
Due from other governments	50,339	10,000	-	-
Interest receivable	4,077	69	430	716
<b>Total assets</b>	<b><u>2,279,726</u></b>	<b><u>33,331</u></b>	<b><u>246,521</u></b>	<b><u>279,148</u></b>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	28,139	1,414	-	-
Deferred revenues	-	-	-	-
<b>Total liabilities</b>	<b><u>28,139</u></b>	<b><u>1,414</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund Balances</b>				
Restricted				
Stabilization by State Statute	54,416	10,069	430	716
Public Safety	2,197,171	21,848	246,091	278,432
Fire Protection	-	-	-	-
Library Endowment	-	-	-	-
Scholarship	-	-	-	-
Parks Preservation	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b><u>2,251,587</u></b>	<b><u>31,917</u></b>	<b><u>246,521</u></b>	<b><u>279,148</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 2,279,726</u></b>	<b><u>\$ 33,331</u></b>	<b><u>\$ 246,521</u></b>	<b><u>\$ 279,148</u></b>

<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>
\$ 237,077	\$ 44,099	\$ 161,597	\$ 6,312	\$ 887,577	\$ 4,109,757
-	-	-	-	171,007	171,007
-	-	-	23,067	-	83,406
415	77	273	-	1,737	7,794
<u>237,492</u>	<u>44,176</u>	<u>161,870</u>	<u>29,379</u>	<u>1,060,321</u>	<u>4,371,964</u>
-	-	-	10,667	10,157	50,377
-	-	-	-	188,555	188,555
-	-	-	10,667	198,712	238,932
415	77	273	23,067	1,736	91,199
-	-	-	-	-	2,743,542
-	-	-	-	859,873	859,873
237,077	-	-	-	-	237,077
-	44,099	-	-	-	44,099
-	-	161,597	-	-	161,597
-	-	-	(4,355)	-	(4,355)
<u>237,492</u>	<u>44,176</u>	<u>161,870</u>	<u>18,712</u>	<u>861,609</u>	<u>4,133,032</u>
<u>\$ 237,492</u>	<u>\$ 44,176</u>	<u>\$ 161,870</u>	<u>\$ 29,379</u>	<u>\$ 1,060,321</u>	<u>\$ 4,371,964</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Fire District Funds**  
**Subcombining Balance Sheet**  
**June 30, 2012**

	<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>
<b>Assets</b>					
Cash and investments	\$ 8,722	\$ 11,400	\$ 87,319	\$ 45,817	\$ 12,910
Taxes receivable - net	13,859	13,905	22,109	2,723	12,186
Interest receivable	19	17	155	264	23
Total assets	<u>22,600</u>	<u>25,322</u>	<u>109,583</u>	<u>48,804</u>	<u>25,119</u>
<b>Liabilities</b>					
Accounts payable and accrued liabilities	-	-	4,871	-	2,693
Deferred revenues	15,657	14,955	24,953	3,064	13,349
Total liabilities	<u>15,657</u>	<u>14,955</u>	<u>29,824</u>	<u>3,064</u>	<u>16,042</u>
<b>Fund Balances</b>					
Restricted					
Stabilization by State Statute	19	17	154	264	23
Fire Protection	6,924	10,350	79,605	45,476	9,054
Total fund balances	<u>6,943</u>	<u>10,367</u>	<u>79,759</u>	<u>45,740</u>	<u>9,077</u>
Total liabilities and fund balances	<u>\$ 22,600</u>	<u>\$ 25,322</u>	<u>\$ 109,583</u>	<u>\$ 48,804</u>	<u>\$ 25,119</u>

(continued on page 108)

<b>Sherrills Ford Fire District Fund</b>	<b>Bandys Fire District Fund</b>	<b>Maiden Fire District Fund</b>	<b>Claremont Fire District Fund</b>	<b>Catawba Fire District Fund</b>	<b>Long View Fire District Fund</b>	<b>Newton Rural Fire District Fund</b>
\$ 66,978	\$ 68,403	\$ 90,223	\$ 21,227	\$ 399,176	\$ 14,966	\$ 14,306
38,129	17,784	8,465	8,986	9,348	823	10,816
116	123	159	38	693	26	27
<u>105,223</u>	<u>86,310</u>	<u>98,847</u>	<u>30,251</u>	<u>409,217</u>	<u>15,815</u>	<u>25,149</u>
-	-	-	2,392	-	-	-
<u>41,526</u>	<u>19,085</u>	<u>9,160</u>	<u>9,939</u>	<u>9,848</u>	<u>916</u>	<u>12,845</u>
<u>41,526</u>	<u>19,085</u>	<u>9,160</u>	<u>12,331</u>	<u>9,848</u>	<u>916</u>	<u>12,845</u>
116	123	159	38	693	26	27
<u>63,581</u>	<u>67,102</u>	<u>89,528</u>	<u>17,882</u>	<u>398,676</u>	<u>14,873</u>	<u>12,277</u>
<u>63,697</u>	<u>67,225</u>	<u>89,687</u>	<u>17,920</u>	<u>399,369</u>	<u>14,899</u>	<u>12,304</u>
<u>\$ 105,223</u>	<u>\$ 86,310</u>	<u>\$ 98,847</u>	<u>\$ 30,251</u>	<u>\$ 409,217</u>	<u>\$ 15,815</u>	<u>\$ 25,149</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Fire District Funds**  
**Subcombining Balance Sheet**  
**June 30, 2012**

	<u>Cooksville Fire District Fund</u>	<u>Hickory Rural Fire District Fund</u>	<u>Total Fire District Funds</u>
<b>Assets</b>			
Cash and investments	\$ 38,164	\$ 7,966	\$ 887,577
Taxes receivable - net	3,099	8,775	171,007
Interest receivable	68	9	1,737
Total assets	<u>41,331</u>	<u>16,750</u>	<u>1,060,321</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	201	-	10,157
Deferred revenues	<u>3,605</u>	<u>9,653</u>	<u>188,555</u>
Total liabilities	<u>3,806</u>	<u>9,653</u>	<u>198,712</u>
<b>Fund Balances</b>			
Restricted			
Stabilization by State Statute	68	9	1,736
Fire Protection	<u>37,457</u>	<u>7,088</u>	<u>859,873</u>
Total fund balances	<u>37,525</u>	<u>7,097</u>	<u>861,609</u>
Total liabilities and fund balances	<u>\$ 41,331</u>	<u>\$ 16,750</u>	<u>\$ 1,060,321</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, 2012**

	<u>Emergency Telephone System Fund</u>	<u>Citizens' Alert System Fund</u>	<u>Narcotics Seized Funds and Property Fund</u>	<u>Rescue Squads Fund</u>
<b>Revenues</b>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 982,158
Restricted intergovernmental revenues	502,077	31,521	2,244	-
Licenses and permits	-	-	-	-
Investment earnings	19,190	213	1,670	1,233
Miscellaneous	-	10,000	-	-
Total revenues	<u>521,267</u>	<u>41,734</u>	<u>3,914</u>	<u>983,391</u>
<b>Expenditures</b>				
Current				
General government	-	-	-	-
Public safety	465,684	56,120	18,000	997,131
Economic and physical development	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	<u>465,684</u>	<u>56,120</u>	<u>18,000</u>	<u>997,131</u>
Excess of revenue over (under) expenditures	<u>55,583</u>	<u>(14,386)</u>	<u>(14,086)</u>	<u>(13,740)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	-	15,056	-	-
Transfers to other funds	<u>(80,263)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(80,263)</u>	<u>15,056</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(24,680)	670	(14,086)	(13,740)
<b>Fund Balances - Beginning of Year</b>	<u>2,276,267</u>	<u>31,247</u>	<u>260,607</u>	<u>292,888</u>
<b>Fund Balances - End of Year</b>	<u>\$ 2,251,587</u>	<u>\$ 31,917</u>	<u>\$ 246,521</u>	<u>\$ 279,148</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>
\$ -	\$ -	\$ -	\$ -	\$ 4,610,461	\$ 5,592,619
-	-	-	319,831	288,307	1,143,980
-	-	17,621	-	-	17,621
2,286	427	1,466	60	10,779	37,324
-	1,250	72	-	-	11,322
<u>2,286</u>	<u>1,677</u>	<u>19,159</u>	<u>319,891</u>	<u>4,909,547</u>	<u>6,802,866</u>
-	-	-	-	-	-
-	-	-	-	4,901,834	6,438,769
-	-	-	297,369	-	297,369
-	800	-	-	-	800
-	-	-	-	-	-
<u>-</u>	<u>800</u>	<u>-</u>	<u>297,369</u>	<u>4,901,834</u>	<u>6,736,938</u>
<u>2,286</u>	<u>877</u>	<u>19,159</u>	<u>22,522</u>	<u>7,713</u>	<u>65,928</u>
-	-	-	-	-	15,056
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(80,263)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(65,207)</u>
2,286	877	19,159	22,522	7,713	721
<u>235,206</u>	<u>43,299</u>	<u>142,711</u>	<u>(3,810)</u>	<u>853,896</u>	<u>4,132,311</u>
<u>\$ 237,492</u>	<u>\$ 44,176</u>	<u>\$ 161,870</u>	<u>\$ 18,712</u>	<u>\$ 861,609</u>	<u>\$ 4,133,032</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Restricted intergovernmental revenues				
North Carolina 911 funds	502,077	502,077	-	1,098,978
Investment earnings	-	19,190	19,190	39,425
Total revenues	<u>502,077</u>	<u>521,267</u>	<u>19,190</u>	<u>1,138,403</u>
<b>Expenditures</b>				
Current				
Public Safety				
Salaries & employee benefits	90,090	90,001	89	89,190
Other operating	418,875	294,572	124,303	856,263
Capital outlay	125,380	81,111	44,269	1,107,593
Total expenditures	<u>634,345</u>	<u>465,684</u>	<u>168,661</u>	<u>2,053,046</u>
Excess of revenues over (under) expenditures	<u>(132,268)</u>	<u>55,583</u>	<u>187,851</u>	<u>(914,643)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers to				
General Capital Projects Fund	(80,263)	(80,263)	-	-
Fund balance appropriated	212,531	-	(212,531)	-
Total other financing sources (uses)	<u>132,268</u>	<u>(80,263)</u>	<u>(212,531)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(24,680)</u>	<u>\$ (24,680)</u>	<u>(914,643)</u>
<b>Fund Balances - Beginning of Year</b>		<u>2,276,267</u>		<u>3,190,910</u>
<b>Fund Balances - End of Year</b>		<u>\$ 2,251,587</u>		<u>\$ 2,276,267</u>

The County transferred \$80,263 of eligible 911 funds to the General Capital Projects Fund for public safety capital projects. These funds were the remainder of wireline funds not transferred from the Emergency Telephone System Fund in 2008.

**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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<b>2012</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Restricted intergovernmental revenues - federal	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Restricted intergovernmental revenues - local	11,521	11,521	-	\$ 11,521
Investment earnings	-	213	213	70
Miscellaneous	10,000	10,000	-	20,000
<b>Total revenues</b>	<u>41,521</u>	<u>41,734</u>	<u>213</u>	<u>51,591</u>
<b>Expenditures</b>				
<b>Current</b>				
Public Safety				
Salaries & employee benefits	19,077	18,620	457	18,797
Other operating	37,500	37,500	-	37,500
<b>Total expenditures</b>	<u>56,577</u>	<u>56,120</u>	<u>457</u>	<u>56,297</u>
Excess of revenues over (under) expenditures	<u>(15,056)</u>	<u>(14,386)</u>	<u>670</u>	<u>(4,706)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	15,056	15,056	-	15,285
<b>Total other financing sources (uses)</b>	<u>15,056</u>	<u>15,056</u>	<u>-</u>	<u>15,285</u>
Net change in fund balance	<u>\$ -</u>	670	<u>\$ 670</u>	10,579
<b>Fund Balances - Beginning of Year</b>		<u>31,247</u>		<u>20,668</u>
<b>Fund Balances - End of Year</b>		<u>\$ 31,917</u>		<u>\$ 31,247</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Restricted intergovernmental revenues				
U. S. Treasury				
Drug reimbursement	\$ 20,000	\$ 2,244	\$ (17,756)	\$ 16,815
Investment earnings	-	1,670	1,670	3,382
Sale of properties	1,000	-	(1,000)	-
Total revenues	<u>21,000</u>	<u>3,914</u>	<u>(17,086)</u>	<u>20,197</u>
<b>Expenditures</b>				
Current				
Public Safety				
Other operating	18,000	18,000	-	55,060
Capital outlay	90,487	-	90,487	-
Total expenditures	<u>108,487</u>	<u>18,000</u>	<u>90,487</u>	<u>55,060</u>
Excess of revenues over (under) expenditures	<u>(87,487)</u>	<u>(14,086)</u>	<u>73,401</u>	<u>(34,863)</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	87,487	-	(87,487)	-
Total other financing sources (uses)	<u>87,487</u>	<u>-</u>	<u>(87,487)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(14,086)</u>	<u>\$ (14,086)</u>	<u>(34,863)</u>
<b>Fund Balances - Beginning of Year</b>		<u>260,607</u>		<u>295,470</u>
<b>Fund Balances - End of Year</b>		<u>\$ 246,521</u>		<u>\$ 260,607</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 982,158	\$ 982,158	\$ -	\$ 1,000,500
Investment earnings	-	1,233	1,233	11,018
Total revenues	<u>982,158</u>	<u>983,391</u>	<u>-</u>	<u>1,011,518</u>
<b>Expenditures</b>				
Public Safety				
Other operating	1,012,158	997,131	15,027	985,122
Total expenditures	<u>1,012,158</u>	<u>997,131</u>	<u>15,027</u>	<u>985,122</u>
Excess of revenues over (under) expenditures	<u>(30,000)</u>	<u>(13,740)</u>	<u>16,260</u>	<u>26,396</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	30,000	-	(30,000)	-
Total other financing sources (uses)	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(13,740)</u>	<u>\$ (14,973)</u>	<u>26,396</u>
<b>Fund Balances - Beginning of Year</b>		<u>292,888</u>		<u>266,492</u>
<b>Fund Balances - End of Year</b>		<u>\$ 279,148</u>		<u>\$ 292,888</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 2,286	\$ 2,286	\$ 2,603
Total revenues	<u>-</u>	<u>2,286</u>	<u>2,286</u>	<u>2,603</u>
<b>Expenditures</b>				
Culture and recreation	-	-	-	-
Other operating	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>2,286</u>	<u>2,286</u>	<u>2,603</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>2,286</u>	<u>\$ 2,286</u>	<u>2,603</u>
<b>Fund Balances - Beginning of Year</b>		<u>235,206</u>		<u>232,603</u>
<b>Fund Balances - End of Year</b>		<u>\$ 237,492</u>		<u>\$ 235,206</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 427	\$ 427	\$ 473
Miscellaneous				
Donations	<u>7,500</u>	<u>1,250</u>	<u>(6,250)</u>	<u>1,250</u>
Total revenues	<u>7,500</u>	<u>1,677</u>	<u>(5,823)</u>	<u>1,723</u>
<b>Expenditures</b>				
Human services				
Scholarship awards	<u>7,500</u>	<u>800</u>	<u>6,700</u>	<u>-</u>
Total expenditures	<u>7,500</u>	<u>800</u>	<u>6,700</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>877</u>	<u>877</u>	<u>1,723</u>
<b>Other Financing Sources (Uses)</b>				
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>877</u>	<u>\$ 877</u>	<u>1,723</u>
<b>Fund Balances - Beginning of Year</b>		<u>43,299</u>		<u>41,576</u>
<b>Fund Balances - End of Year</b>		<u>\$ 44,176</u>		<u>\$ 43,299</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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Licenses and permits				
Developer fee	\$ -	\$ 17,621	\$ 17,621	\$ -
Investment earnings	-	1,466	1,466	1,592
Miscellaneous				
Cookbook sales	-	72	72	350
Total revenues	<u>-</u>	<u>19,159</u>	<u>19,159</u>	<u>1,942</u>
<b>Expenditures</b>				
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>19,159</u>	<u>19,159</u>	<u>1,942</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>19,159</u>	<u>\$ 19,159</u>	<u>1,942</u>
<b>Fund Balances - Beginning of Year</b>		<u>142,711</u>		<u>140,769</u>
<b>Fund Balances - End of Year</b>		<u>\$ 161,870</u>		<u>\$ 142,711</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, 2012**

Community Development Block Grant Scattered Site Housing (09-C-1987)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 400,000	\$ 245,563	\$ 154,437	\$ 400,000	\$ -
Total revenues	400,000	245,563	154,437	400,000	-
<b>Expenditures</b>					
Economic and physical development					
Administration	40,000	26,948	11,021	37,969	2,031
Emergency funds (L-1)	40,000	34,618	140,556	175,174	(135,174)
Rehabilitation	198,000	102,692	-	102,692	95,308
Clearance activities	5,000	5,900	-	5,900	(900)
Relocation assistance	110,000	71,215	50	71,265	38,735
Planning	7,000	7,000	-	7,000	-
Total expenditures	400,000	248,373	151,627	400,000	-
Excess of revenues over (under) expenditures	-	(2,810)	2,810	-	-
Net change in fund balance	\$ -	\$ (2,810)	2,810	\$ -	\$ -
<b>Fund Balances - Beginning of Year</b>			(2,810)		
<b>Fund Balances - End of Year</b>			\$ -		

NC Housing Finance Agency 2011 Urgent Repair Grant - URP11	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 37,500	\$ -	\$ 37,500	\$ 37,500	\$ -
Investment earnings	-	-	60	60	60
Total revenues	37,500	-	37,560	37,560	60
<b>Expenditures</b>					
Economic and physical development					
Administration	4,200	-	-	-	4,200
Rehabilitation	33,300	-	17,600	17,600	15,700
Total expenditures	37,500	-	17,600	17,600	19,900
Excess of revenues over (under) expenditures	-	-	19,960	19,960	19,960
Net change in fund balance	\$ -	\$ -	19,960	\$ 19,960	\$ 19,960
<b>Fund Balances - Beginning of Year</b>			-		
<b>Fund Balances - End of Year</b>			\$ 19,960		

**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, 2012**

NC Housing Finance Agency Duke Home Energy Loan Pool (HELP)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 8,250	\$ -	\$ 4,318	\$ 4,318	\$ (3,932)
Total revenues	<u>8,250</u>	<u>-</u>	<u>4,318</u>	<u>4,318</u>	<u>(3,932)</u>
<b>Expenditures</b>					
Economic and physical development					
Legal costs	750	-	392	392	358
Rehabilitation	<u>7,500</u>	<u>-</u>	<u>3,926</u>	<u>3,926</u>	<u>3,574</u>
Total expenditures	<u>8,250</u>	<u>-</u>	<u>4,318</u>	<u>4,318</u>	<u>358</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances - Beginning of Year</b>			<u>-</u>		
<b>Fund Balances - End of Year</b>			<u>\$ -</u>		

Community Development Block Grant Individual Development Accounts (09-C-2042)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 70,000	\$ 19,555	\$ 30,203	\$ 49,758	\$ (20,242)
Total revenues	<u>70,000</u>	<u>19,555</u>	<u>30,203</u>	<u>49,758</u>	<u>(20,242)</u>
<b>Expenditures</b>					
Economic and physical development					
Administration	10,000	6,013	3,987	10,000	-
Housing assistance	<u>60,000</u>	<u>14,542</u>	<u>26,464</u>	<u>41,006</u>	<u>18,994</u>
Total expenditures	<u>70,000</u>	<u>20,555</u>	<u>30,451</u>	<u>51,006</u>	<u>18,994</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(1,000)</u>	<u>(248)</u>	<u>(1,248)</u>	<u>(1,248)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>(248)</u>	<u>\$ (1,248)</u>	<u>\$ (1,248)</u>
<b>Fund Balances - Beginning of Year</b>			<u>(1,000)</u>		
<b>Fund Balances - End of Year</b>			<u>\$ (1,248)</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, 2012**

Community Development Block Grant Scattered Site Housing Project (07-D-2181)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 96,957	\$ -	\$ 93,373	\$ 93,373	\$ (3,584)
Total revenues	<u>96,957</u>	<u>-</u>	<u>93,373</u>	<u>93,373</u>	<u>(3,584)</u>
<b>Expenditures</b>					
Economic and physical development					
Administration	9,600	-	9,600	9,600	-
Rehabilitation	<u>87,357</u>	<u>-</u>	<u>83,773</u>	<u>83,773</u>	<u>3,584</u>
Total expenditures	<u>96,957</u>	<u>-</u>	<u>93,373</u>	<u>93,373</u>	<u>3,584</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances - Beginning of Year</b>			<u>-</u>		
<b>Fund Balances - End of Year</b>			<u>\$ -</u>		
<b>Community Development Block Grant NC Tomorrow Initiative Project (11-C-2273NCT)</b>					
Community Development Block Grant NC Tomorrow Initiative Project (11-C-2273NCT)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 50,000	\$ -	\$ -	\$ -	\$ (50,000)
Total revenues	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
<b>Expenditures</b>					
Economic and physical development					
Administration	5,000	-	-	-	5,000
Planning	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>
Total expenditures	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances - Beginning of Year</b>			<u>-</u>		
<b>Fund Balances - End of Year</b>			<u>\$ -</u>		
<b>Grand Total</b>					
<b>Fund Balances - Beginning of Year</b>			<u>(3,810)</u>		
<b>Grand Total</b>					
<b>Fund Balances - End of Year</b>			<u>\$ 18,712</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, 2012**

	<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>
<b>Revenues</b>					
Ad valorem taxes	\$ 428,033	\$ 200,601	\$ 609,298	\$ 76,903	\$ 262,755
Restricted intergovernmental revenue	-	-	-	-	-
Investment earnings	281	150	1,116	1,872	236
Total revenues	<u>428,314</u>	<u>200,751</u>	<u>610,414</u>	<u>78,775</u>	<u>262,991</u>
<b>Expenditures</b>					
Current					
Public safety	<u>436,028</u>	<u>206,386</u>	<u>609,069</u>	<u>209,639</u>	<u>287,937</u>
Total expenditures	<u>436,028</u>	<u>206,386</u>	<u>609,069</u>	<u>209,639</u>	<u>287,937</u>
Excess of revenue over (under) expenditures	<u>(7,714)</u>	<u>(5,635)</u>	<u>1,345</u>	<u>(130,864)</u>	<u>(24,946)</u>
<b>Other Financing Sources (Uses)</b>					
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	(7,714)	(5,635)	1,345	(130,864)	(24,946)
<b>Fund Balances - Beginning of Year</b>	<u>14,657</u>	<u>16,002</u>	<u>78,414</u>	<u>176,604</u>	<u>34,023</u>
<b>Fund Balances - End of Year</b>	<u>\$ 6,943</u>	<u>\$ 10,367</u>	<u>\$ 79,759</u>	<u>\$ 45,740</u>	<u>\$ 9,077</u>

(continued on page 126)

<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>
\$ 1,367,045	\$ 379,177	\$ 167,838	\$ 232,603	\$ 132,142	\$ 21,178	\$ 349,992
-	-	-	-	288,307	-	-
1,139	723	896	308	3,071	155	283
<u>1,368,184</u>	<u>379,900</u>	<u>168,734</u>	<u>232,911</u>	<u>423,520</u>	<u>21,333</u>	<u>350,275</u>
<u>1,401,958</u>	<u>476,183</u>	<u>192,829</u>	<u>232,603</u>	<u>100,251</u>	<u>21,009</u>	<u>351,316</u>
<u>1,401,958</u>	<u>476,183</u>	<u>192,829</u>	<u>232,603</u>	<u>100,251</u>	<u>21,009</u>	<u>351,316</u>
<u>(33,774)</u>	<u>(96,283)</u>	<u>(24,095)</u>	<u>308</u>	<u>323,269</u>	<u>324</u>	<u>(1,041)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(33,774)	(96,283)	(24,095)	308	323,269	324	(1,041)
<u>97,471</u>	<u>163,508</u>	<u>113,782</u>	<u>17,612</u>	<u>76,100</u>	<u>14,575</u>	<u>13,345</u>
<u>\$ 63,697</u>	<u>\$ 67,225</u>	<u>\$ 89,687</u>	<u>\$ 17,920</u>	<u>\$ 399,369</u>	<u>\$ 14,899</u>	<u>\$ 12,304</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, 2012**

	<u>Cooksville Fire District Fund</u>	<u>Hickory Rural Fire District Fund</u>	<u>Total Fire District Funds</u>
<b>Revenues</b>			
Ad valorem taxes	\$ 76,618	\$ 306,278	\$ 4,610,461
Restricted intergovernmental revenue	-	-	288,307
Investment earnings	403	146	10,779
Total revenues	<u>77,021</u>	<u>306,424</u>	<u>4,909,547</u>
<b>Expenditures</b>			
Current			
Public safety	<u>76,390</u>	<u>300,236</u>	<u>4,901,834</u>
Total expenditures	<u>76,390</u>	<u>300,236</u>	<u>4,901,834</u>
Excess of revenue over (under) expenditures	<u>631</u>	<u>6,188</u>	<u>7,713</u>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	631	6,188	7,713
<b>Fund Balances - Beginning of Year</b>	<u>36,894</u>	<u>909</u>	<u>853,896</u>
<b>Fund Balances - End of Year</b>	<u>\$ 37,525</u>	<u>\$ 7,097</u>	<u>\$ 861,609</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 424,883	\$ 428,033	\$ 3,150	\$ 415,068
Investment earnings	-	281	281	347
Total revenues	<u>424,883</u>	<u>428,314</u>	<u>3,431</u>	<u>415,415</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>436,028</u>	<u>436,028</u>	-	<u>431,534</u>
Total expenditures	<u>436,028</u>	<u>436,028</u>	-	<u>431,534</u>
Excess of revenues over (under) expenditures	(11,145)	(7,714)	3,431	(16,119)
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>11,145</u>	-	<u>(11,145)</u>	-
Total other financing sources (uses)	<u>11,145</u>	-	<u>(11,145)</u>	-
Net change in fund balance	<u>\$ -</u>	(7,714)	<u>\$ (7,714)</u>	(16,119)
<b>Fund Balances - Beginning of Year</b>		<u>14,657</u>		<u>30,776</u>
<b>Fund Balances - End of Year</b>		<u>\$ 6,943</u>		<u>\$ 14,657</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 195,793	\$ 200,601	\$ 4,808	\$ 195,710
Investment earnings	-	150	150	287
Total revenues	<u>195,793</u>	<u>200,751</u>	<u>4,958</u>	<u>195,997</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>206,386</u>	<u>206,386</u>	-	<u>192,066</u>
Total expenditures	<u>206,386</u>	<u>206,386</u>	-	<u>192,066</u>
Excess of revenues over (under) expenditures	(10,593)	(5,635)	4,958	3,931
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>10,593</u>	-	<u>(10,593)</u>	-
Total other financing sources (uses)	<u>10,593</u>	-	<u>(10,593)</u>	-
Net change in fund balance	<u>\$ -</u>	(5,635)	<u>\$ (5,635)</u>	3,931
<b>Fund Balances - Beginning of Year</b>		<u>16,002</u>		<u>12,071</u>
<b>Fund Balances - End of Year</b>		<u>\$ 10,367</u>		<u>\$ 16,002</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 609,069	\$ 609,298	\$ 229	\$ 599,386
Investment earnings	-	1,116	1,116	1,818
Total revenues	<u>609,069</u>	<u>610,414</u>	<u>1,345</u>	<u>601,204</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>609,069</u>	<u>609,069</u>	-	<u>707,366</u>
Total expenditures	<u>609,069</u>	<u>609,069</u>	-	<u>707,366</u>
Excess of revenues over (under) expenditures	-	1,345	1,345	(106,162)
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	1,345	<u>\$ 1,345</u>	(106,162)
<b>Fund Balances - Beginning of Year</b>		<u>78,414</u>		<u>184,576</u>
<b>Fund Balances - End of Year</b>		<u>\$ 79,759</u>		<u>\$ 78,414</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 129,991	\$ 76,903	\$ (53,088)	\$ 78,407
Investment earnings	-	1,872	1,872	1,585
Total revenues	<u>129,991</u>	<u>78,775</u>	<u>(51,216)</u>	<u>79,992</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>209,639</u>	<u>209,639</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>209,639</u>	<u>209,639</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	(79,648)	(130,864)	(51,216)	79,992
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>79,648</u>	<u>-</u>	<u>(79,648)</u>	<u>-</u>
Total other financing sources (uses)	<u>79,648</u>	<u>-</u>	<u>(79,648)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	(130,864)	<u>\$ (130,864)</u>	79,992
<b>Fund Balances - Beginning of Year</b>		<u>176,604</u>		<u>96,612</u>
<b>Fund Balances - End of Year</b>		<u>\$ 45,740</u>		<u>\$ 176,604</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 267,222	\$ 262,755	\$ (4,467)	\$ 260,837
Investment earnings	-	236	236	531
Total revenues	<u>267,222</u>	<u>262,991</u>	<u>(4,231)</u>	<u>261,368</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>292,404</u>	<u>287,937</u>	<u>4,467</u>	<u>256,949</u>
Total expenditures	<u>292,404</u>	<u>287,937</u>	<u>4,467</u>	<u>256,949</u>
Excess of revenues over (under) expenditures	(25,182)	(24,946)	236	4,419
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>25,182</u>	-	<u>(25,182)</u>	-
Total other financing sources (uses)	<u>25,182</u>	-	<u>(25,182)</u>	-
Net change in fund balance	<u>\$ -</u>	(24,946)	<u>\$ (24,946)</u>	4,419
<b>Fund Balances - Beginning of Year</b>		<u>34,023</u>		<u>29,604</u>
<b>Fund Balances - End of Year</b>		<u>\$ 9,077</u>		<u>\$ 34,023</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 1,351,958	\$ 1,367,045	\$ 15,087	\$ 1,353,426
Investment earnings	-	1,139	1,139	1,705
Total revenues	<u>1,351,958</u>	<u>1,368,184</u>	<u>16,226</u>	<u>1,355,131</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>1,401,958</u>	<u>1,401,958</u>	-	<u>1,366,219</u>
Total expenditures	<u>1,401,958</u>	<u>1,401,958</u>	-	<u>1,366,219</u>
Excess of revenues over (under) expenditures	(50,000)	(33,774)	16,226	(11,088)
<b>Other Financing Sources (Uses)</b>				
Transfer from Denver Fire District	-	-	-	-
Fund balance appropriated	<u>50,000</u>	-	<u>(50,000)</u>	-
Total other financing sources (uses)	<u>50,000</u>	-	<u>(50,000)</u>	-
Net change in fund balance	<u>\$ -</u>	(33,774)	<u>\$ (33,774)</u>	(11,088)
<b>Fund Balances - Beginning of Year</b>		<u>97,471</u>		<u>108,559</u>
<b>Fund Balances - End of Year</b>		<u>\$ 63,697</u>		<u>\$ 97,471</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 476,183	\$ 379,177	\$ (97,006)	\$ 368,513
Investment earnings	-	723	723	651
Total revenues	<u>476,183</u>	<u>379,900</u>	<u>(96,283)</u>	<u>369,164</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>476,183</u>	<u>476,183</u>	<u>-</u>	<u>299,230</u>
Total expenditures	<u>476,183</u>	<u>476,183</u>	<u>-</u>	<u>299,230</u>
Excess of revenues over (under) expenditures	-	(96,283)	(96,283)	69,934
<b>Other Financing Sources (Uses)</b>				
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>(96,283)</u>	<u>\$ (96,283)</u>	<u>69,934</u>
<b>Fund Balances - Beginning of Year</b>		<u>163,508</u>		<u>93,574</u>
<b>Fund Balances - End of Year</b>		<u>\$ 67,225</u>		<u>\$ 163,508</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 166,299	\$ 167,838	\$ 1,539	\$ 163,116
Investment earnings	-	896	896	1,160
Total revenues	<u>166,299</u>	<u>168,734</u>	<u>2,435</u>	<u>164,276</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>192,829</u>	<u>192,829</u>	-	<u>137,261</u>
Total expenditures	<u>192,829</u>	<u>192,829</u>	-	<u>137,261</u>
Excess of revenues over (under) expenditures	(26,530)	(24,095)	2,435	27,015
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>26,530</u>	-	<u>(26,530)</u>	-
Total other financing sources (uses)	<u>26,530</u>	-	<u>(26,530)</u>	-
Net change in fund balance	<u>\$ -</u>	(24,095)	<u>\$ (24,095)</u>	27,015
<b>Fund Balances - Beginning of Year</b>		<u>113,782</u>		<u>86,767</u>
<b>Fund Balances - End of Year</b>		<u>\$ 89,687</u>		<u>\$ 113,782</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 233,509	\$ 232,603	\$ (906)	\$ 223,771
Investment earnings	-	308	308	299
Total revenues	<u>233,509</u>	<u>232,911</u>	<u>(598)</u>	<u>224,070</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>233,509</u>	<u>232,603</u>	<u>906</u>	<u>218,656</u>
Total expenditures	<u>233,509</u>	<u>232,603</u>	<u>906</u>	<u>218,656</u>
Excess of revenues over (under) expenditures	-	308	308	5,414
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	308	<u>\$ 308</u>	5,414
<b>Fund Balances - Beginning of Year</b>		<u>17,612</u>		<u>12,198</u>
<b>Fund Balances - End of Year</b>		<u>\$ 17,920</u>		<u>\$ 17,612</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 130,251	\$ 132,142	\$ 1,891	\$ 128,698
Restricted intergovernmental revenue				
Town of Catawba	-	288,307	288,307	-
Investment earnings	-	3,071	3,071	829
Total revenues	<u>130,251</u>	<u>423,520</u>	<u>293,269</u>	<u>129,527</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	130,251	100,251	30,000	137,362
Total expenditures	<u>130,251</u>	<u>100,251</u>	<u>30,000</u>	<u>137,362</u>
Excess of revenues over (under) expenditures	-	323,269	323,269	(7,835)
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	323,269	<u>\$ 323,269</u>	(7,835)
<b>Fund Balances - Beginning of Year</b>		<u>76,100</u>		<u>83,935</u>
<b>Fund Balances - End of Year</b>		<u>\$ 399,369</u>		<u>\$ 76,100</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 21,009	\$ 21,178	\$ 169	\$ 22,260
Investment earnings	-	155	155	174
Total revenues	<u>21,009</u>	<u>21,333</u>	<u>324</u>	<u>22,434</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>21,009</u>	<u>21,009</u>	-	<u>21,693</u>
Total expenditures	<u>21,009</u>	<u>21,009</u>	-	<u>21,693</u>
Excess of revenues over (under) expenditures	-	324	324	741
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	324	<u>\$ 324</u>	741
<b>Fund Balances - Beginning of Year</b>		<u>14,575</u>		<u>13,834</u>
<b>Fund Balances - End of Year</b>		<u>\$ 14,899</u>		<u>\$ 14,575</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 347,191	\$ 349,992	\$ 2,801	\$ 343,897
Investment earnings	-	283	283	304
Total revenues	<u>347,191</u>	<u>350,275</u>	<u>3,084</u>	<u>344,201</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>351,316</u>	<u>351,316</u>	-	<u>335,674</u>
Total expenditures	<u>351,316</u>	<u>351,316</u>	-	<u>335,674</u>
Excess of revenues over (under) expenditures	(4,125)	(1,041)	3,084	8,527
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>4,125</u>	-	<u>(4,125)</u>	-
Total other financing sources (uses)	<u>4,125</u>	-	<u>(4,125)</u>	-
Net change in fund balance	<u>\$ -</u>	(1,041)	<u>\$ (1,041)</u>	8,527
<b>Fund Balances - Beginning of Year</b>		<u>13,345</u>		<u>4,818</u>
<b>Fund Balances - End of Year</b>		<u>\$ 12,304</u>		<u>\$ 13,345</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 76,390	\$ 76,618	\$ 228	\$ 74,208
Investment earnings	-	403	403	449
Total revenues	<u>76,390</u>	<u>77,021</u>	<u>631</u>	<u>74,657</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>76,390</u>	<u>76,390</u>	-	<u>72,697</u>
Total expenditures	<u>76,390</u>	<u>76,390</u>	-	<u>72,697</u>
Excess of revenues over (under) expenditures	-	631	631	1,960
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	631	<u>\$ 631</u>	1,960
<b>Fund Balances - Beginning of Year</b>		<u>36,894</u>		<u>34,934</u>
<b>Fund Balances - End of Year</b>		<u>\$ 37,525</u>		<u>\$ 36,894</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 300,236	\$ 306,278	\$ 6,042	\$ 294,102
Investment earnings	-	146	146	-
Total revenues	<u>300,236</u>	<u>306,424</u>	<u>6,188</u>	<u>294,102</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>300,236</u>	<u>300,236</u>	-	<u>306,202</u>
Total expenditures	<u>300,236</u>	<u>300,236</u>	-	<u>306,202</u>
Excess of revenues over (under) expenditures	-	6,188	6,188	(12,100)
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	-	-	-	-
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	6,188	<u>\$ 6,188</u>	(12,100)
<b>Fund Balances - Beginning of Year</b>		<u>909</u>		<u>13,009</u>
<b>Fund Balances - End of Year</b>		<u>\$ 7,097</u>		<u>\$ 909</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 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.

#### *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.

#### *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. A legally budgeted Hospital Capital Reserve Fund is consolidated into the Hospital Construction Fund for reporting purposes.

### Major Funds

#### *General Capital Projects Fund -*

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Nonmajor Capital Projects Funds**  
**Combining Balance Sheet**  
**June 30, 2012**

	<u>School Capital Fund</u>	<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>
<b>Assets</b>					
Cash and investments	\$ 9,692,812	\$ 2,979,715	\$ 69,385	\$ 5,424,925	\$ 18,166,837
Due from other governments	1,201,963	2,395,362	-	-	3,597,325
Other receivables	-	-	-	-	-
Interest receivables	16,592	3,410	121	9,486	29,609
Restricted cash and investments	-	4,316,249	-	-	4,316,249
<b>Total assets</b>	<u>10,911,367</u>	<u>9,694,736</u>	<u>69,506</u>	<u>5,434,411</u>	<u>26,110,020</u>
<b>Liabilities</b>					
Accounts payable and accrued liabilities	168,121	235,297	-	-	403,418
Liabilities to be paid from restricted assets	-	928,976	-	-	928,976
<b>Total liabilities</b>	<u>168,121</u>	<u>1,164,273</u>	<u>-</u>	<u>-</u>	<u>1,332,394</u>
<b>Fund Balance</b>					
Restricted					
Stabilization by State Statute	1,218,555	2,398,772	121	9,486	3,626,934
School Construction	-	4,316,249	-	-	4,316,249
Hospital Capital	-	-	-	5,401,200	5,401,200
Committed					
School Capital	9,524,691	-	69,385	-	9,594,076
School Construction	-	1,815,442	-	-	1,815,442
Hospital Construction	-	-	-	23,725	23,725
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<u>10,743,246</u>	<u>8,530,463</u>	<u>69,506</u>	<u>5,434,411</u>	<u>24,777,626</u>
<b>Total liabilities and fund balances</b>	<u>\$ 10,911,367</u>	<u>\$ 9,694,736</u>	<u>\$ 69,506</u>	<u>\$ 5,434,411</u>	<u>\$ 26,110,020</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, 2012**

	<u>School Capital Fund</u>	<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>
<b>Revenues</b>					
Other taxes	\$ 4,385,064	\$ -	\$ -	\$ -	\$ 4,385,064
Restricted intergovernmental revenues	214,232	-	-	-	214,232
Investment earnings	85,982	34,524	669	52,315	173,490
Miscellaneous	31,952	-	-	-	31,952
Total revenues	<u>4,717,230</u>	<u>34,524</u>	<u>669</u>	<u>52,315</u>	<u>4,804,738</u>
<b>Expenditures</b>					
Capital outlay	3,963,147	13,913,348	-	-	17,876,495
Total expenditures	<u>3,963,147</u>	<u>13,913,348</u>	<u>-</u>	<u>-</u>	<u>17,876,495</u>
Excess of revenues over (under) expenditures	<u>754,083</u>	<u>(13,878,824)</u>	<u>669</u>	<u>52,315</u>	<u>(13,071,757)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers to other funds	-	(6,612)	-	-	(6,612)
Total other financing sources (uses)	<u>-</u>	<u>(6,612)</u>	<u>-</u>	<u>-</u>	<u>(6,612)</u>
Net change in fund balance	754,083	(13,885,436)	669	52,315	(13,078,369)
<b>Fund Balances - Beginning of Year</b>	<u>9,989,163</u>	<u>22,415,899</u>	<u>68,837</u>	<u>5,382,096</u>	<u>37,855,995</u>
<b>Fund Balances - End of Year</b>	<u>\$ 10,743,246</u>	<u>\$ 8,530,463</u>	<u>\$ 69,506</u>	<u>\$ 5,434,411</u>	<u>\$ 24,777,626</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, 2012**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Other taxes					
Sales Taxes-Article 40 and 42	9,638,768	12,835,383	4,385,064	17,220,447	7,581,679
Restricted intergovernmental revenues					
Public School Building Lottery Fund	1,513,904	182,029	214,232	396,261	(1,117,643)
Investment earnings	7,419,273	3,496,728	85,982	3,582,710	(3,836,563)
Miscellaneous					
Partnership for Children	30,000	30,000	31,952	61,952	31,952
<b>Total revenues</b>	<b>18,601,945</b>	<b>16,544,140</b>	<b>4,717,230</b>	<b>21,261,370</b>	<b>2,659,425</b>
<b>Expenditures</b>					
Capital outlay					
Catawba County Schools					
American with Disabilities Act Renovations	675,000	665,651	3,215	668,866	6,134
Arndt Middle School Addition	125,000	68,474	55,438	123,912	1,088
Arndt Middle School Roofing	130,000	87,383	-	87,383	42,617
Bandys High School Gym Lobby Roofing	25,000	3,111	10,868	13,979	11,021
Bunker Hill High School Guidance Area	50,000	13,162	5,475	18,637	31,363
Capital Projects Manager	33,092	-	33,092	33,092	-
Catawba Elementary School Boiler	100,000	99,134	-	99,134	866
Dump Truck	50,000	49,500	-	49,500	500
Energy Management/Gym Lighting	64,000	63,014	-	63,014	986
Fred T Foard High School Tennis Courts	115,200	-	111,663	111,663	3,537
HVAC Controls System Upgrade	439,990	193,390	154,812	348,202	91,788
HVAC Equipment Upgrade	75,000	-	75,000	75,000	-
Maiden Middle Chiller Replacements	100,000	73,862	10,812	84,674	15,326
Per Capita Allocation	898,456	-	898,456	898,456	-
Propst Crossroads School Land	500,000	-	-	-	500,000
Roofing Projects	1,364,432	1,106,645	35,727	1,142,372	222,060
Sherrills Ford Lyle Creek Heating	80,000	73,844	-	73,844	6,156
Sherrills Ford Wastewater	40,000	35,068	2,100	37,168	2,832
Startown Elementary Window Replacement	20,000	-	-	-	20,000
Storage Facility	149,555	116,559	32,996	149,555	-
St. Stephens High School Bleachers	1,900,000	-	35,000	35,000	1,865,000
St. Stephens High School HVAC Piping	385,000	-	12,671	12,671	372,329
Sweetwater Early Childhood Center	159,000	61,952	-	61,952	97,048
Transportation Office	55,245	-	51,729	51,729	3,516
Webb Murray Elementary Computers	110,000	-	34,166	34,166	75,834
Webb Murray Elementary Renovation Planning	20,000	12,786	505	13,291	6,709
Window Replacements	61,000	22,738	-	22,738	38,262
<b>Total Catawba County Schools</b>	<b>7,724,970</b>	<b>2,746,273</b>	<b>1,563,725</b>	<b>4,309,998</b>	<b>3,414,972</b>
Catawba County Community College					
Administration Building HVAC	200,000	-	200,000	200,000	-
Bookstore Renovation	150,000	20,535	30,405	50,940	99,060
Center for Emerging Manufacturing Solutions	425,838	88,759	59,233	147,992	277,846
Cooling Tower	87,448	37,448	50,000	87,448	-
Energy Management	75,000	-	28,994	28,994	46,006
Engineering Building Air Conditioning	75,000	-	75,000	75,000	-
General Renovations	1,994,706	1,860,720	133,986	1,994,706	-
HVAC Replacement	245,000	135,535	109,465	245,000	-
Truck	16,014	-	16,014	16,014	-
<b>Total Catawba Valley Community College</b>	<b>3,269,006</b>	<b>2,142,997</b>	<b>703,097</b>	<b>2,846,094</b>	<b>422,912</b>

**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, 2012**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Hickory Public Schools					
Energy Management	140,000	-	140,000	140,000	-
Grandview/Longview Renovation	2,985	-	2,985	2,985	-
Hickory Career Magnet School	290,000	281,569	45	281,614	8,386
Hickory Career Magnet School Air Conditioning	400,000	-	-	-	400,000
Hickory High School Sinkhole	40,926	-	22,736	22,736	18,190
Jenkins Elementary Boiler	65,000	-	-	-	65,000
Longview Elementary Roofing	134,000	696	110,028	110,724	23,276
Mobile Units Replace Ramps	9,074	-	9,074	9,074	-
Per Capita Allocation	223,444	-	223,444	223,444	-
School Buses	85,000	-	-	-	85,000
Southwest Elementary Roof	328,972	327,495	-	327,495	1,477
Total Hickory Public Schools	<u>1,719,401</u>	<u>609,760</u>	<u>508,312</u>	<u>1,118,072</u>	<u>601,329</u>
Newton-Conover City Schools					
Activity Buses	92,000	-	84,818	84,818	7,182
Americans with Disabilities Act	80,000	79,426	-	79,426	574
Asbestos Removal	66,869	33,543	23,960	57,503	9,366
Capital Projects Manager	37,789	-	33,517	33,517	4,272
Conover School Roofing	325,000	-	271,758	271,758	53,242
Newton-Conover High School Gas Packs	36,000	25,150	-	25,150	10,850
Newton-Conover High School N Ashe Paving	150,000	-	132,337	132,337	17,663
NC Middle School to Elementary	826,806	150,786	466,918	617,704	209,102
NC Middle School Gym Renovation	60,000	-	-	-	60,000
Per Capita Allocation	152,932	-	152,932	152,932	-
Roofing Projects	807,272	715,792	21,773	737,565	69,707
Summit System	70,000	51,250	-	51,250	18,750
Total Newton-Conover City Schools	<u>2,704,668</u>	<u>1,055,947</u>	<u>1,188,013</u>	<u>2,243,960</u>	<u>460,708</u>
Future Unspecified Projects	<u>3,183,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,183,900</u>
Total expenditures	<u>18,601,945</u>	<u>6,554,977</u>	<u>3,963,147</u>	<u>10,518,124</u>	<u>8,083,821</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>9,989,163</u>	<u>754,083</u>	<u>10,743,246</u>	<u>10,743,246</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from					
Transfers to					
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 9,989,163</u>	<u>754,083</u>	<u>\$ 10,743,246</u>	<u>\$ 10,743,246</u>
<b>Fund Balances - Beginning of Year</b>			<u>9,989,163</u>		
<b>Fund Balances - End of Year</b>			<u>\$ 10,743,246</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, 2012**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues					
Public School Building Lottery Fund	\$ 938,232	\$ 3,316,596	\$ -	\$ 3,316,596	\$ 2,378,364
Investment earnings	2,827,600	2,214,847	34,524	2,249,371	(578,229)
Total revenues	<u>3,765,832</u>	<u>5,531,443</u>	<u>34,524</u>	<u>5,565,967</u>	<u>1,800,135</u>
<b>Expenditures</b>					
Catawba County Schools					
Arndt Middle School Renovation	5,150,000	4,866,878	282,697	5,149,575	425
Fred T Foard High School Renovation	4,763,000	4,762,508	-	4,762,508	492
Snow Creek Elementary	11,688,704	11,607,806	33,684	11,641,490	47,214
St. Stephens High School Cafeteria/Kitchen	1,709,992	871,219	838,773	1,709,992	-
Webb Murray Elementary Renovation	5,776,800	2,069,049	2,963,246	5,032,295	744,505
Total Catawba County Schools	<u>29,088,496</u>	<u>24,177,460</u>	<u>4,118,400</u>	<u>28,295,860</u>	<u>792,636</u>
Catawba Valley Community College					
Campus Renovation	1,500,000	-	-	-	1,500,000
East Campus Renovation	2,261,859	1,086,430	117,129	1,203,559	1,058,300
Student Services Center	3,071,440	2,973,771	51,229	3,025,000	46,440
Total Catawba Valley Community College	<u>6,833,299</u>	<u>4,060,201</u>	<u>168,358</u>	<u>4,228,559</u>	<u>2,604,740</u>
Hickory Public Schools					
Hickory Career Arts Magnet Renovation	1,631,440	-	1,628,547	1,628,547	2,893
Total Hickory Public Schools	<u>1,631,440</u>	<u>-</u>	<u>1,628,547</u>	<u>1,628,547</u>	<u>2,893</u>
Newton-Conover City Schools					
Newton-Conover Middle School Construction	20,800,000	11,208,325	7,586,521	18,794,846	2,005,154
South Newton Elementary	411,522	-	411,522	411,522	-
Total Newton-Conover City Schools	<u>21,211,522</u>	<u>11,208,325</u>	<u>7,998,043</u>	<u>19,206,368</u>	<u>2,005,154</u>
Other					
Future Projects	438,478	-	-	-	438,478
Future Debt Service	4,024,427	-	-	-	4,024,427
Total Other	<u>4,462,905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,462,905</u>
Total expenditures	<u>63,227,662</u>	<u>39,445,986</u>	<u>13,913,348</u>	<u>53,359,334</u>	<u>9,868,328</u>
Excess of revenues over (under) expenditures	<u>(59,461,830)</u>	<u>(33,914,543)</u>	<u>(13,878,824)</u>	<u>(47,793,367)</u>	<u>11,668,463</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, 2012**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers from					
School Capital Fund	1,011,377	1,011,377	-	1,011,377	-
Transfers to					
General Fund	(6,612)	-	(6,612)	(6,612)	-
Qualified School Construction Bonds 2011	6,300,000	6,300,000	-	6,300,000	-
Qualified School Construction Bonds 2010	21,508,553	21,508,553	-	21,508,553	-
Build America Bonds 2010	8,691,447	8,691,447	-	8,691,447	-
Installment Purchase Obligations Issued 2012	3,000,000	-	-	-	(3,000,000)
Installment Purchase Obligations Issued 2009	16,750,000	16,750,000	-	16,750,000	-
Installment Purchase Obligations Issued 2008	2,207,065	2,069,065	-	2,069,065	(138,000)
Total other financing sources (uses)	<u>59,461,830</u>	<u>56,330,442</u>	<u>(6,612)</u>	<u>56,323,830</u>	<u>(3,138,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 22,415,899</u>	<u>(13,885,436)</u>	<u>\$ 8,530,463</u>	<u>\$ 8,530,463</u>
<b>Fund Balances - Beginning of Year</b>			<u>22,415,899</u>		
<b>Fund Balances - End of Year</b>			<u>\$ 8,530,463</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, 2012**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
<b>Revenues</b>					
Investment earnings	\$ -	\$ 68,837	\$ 669	\$ 69,506	\$ 69,506
<b>Expenditures</b>					
Capital Outlay	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues over (under) expenditures	-	68,837	669	69,506	69,506
Net change in fund balance	\$ -	\$ 68,837	669	\$ 69,506	\$ 69,506
<b>Fund Balances - Beginning of Year</b>			68,837		
<b>Fund Balances - End of Year</b>			\$ 69,506		

**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, 2012**

	Project Authorization	Actual			Over/ Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Investment earnings	\$ -	\$ 23,537	\$ 229	\$ 23,766	\$ 23,766
<b>Expenditures</b>					
Capital outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	-	23,537	229	23,766	23,766
Net change in fund balance	\$ -	\$ 23,537	229	\$ 23,766	\$ 23,766
<b>Fund Balances - Beginning of Year</b>			23,537		
<b>Fund Balances - End of Year</b>			23,766		
Amounts reported for Revenue, Expenditures and Changes in Fund Balance are different from the Budget/Actual Statement due to consolidation of the Hospital Capital Reserve Fund:					
Investment Earnings			52,086		
Fund Balance - Beginning (Hospital Capital Reserve Fund)			5,358,559		
Fund Balance - Ending (Consolidated Hospital Construction Fund)			\$ 5,434,411		

**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, 2012**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 52,086	\$ 52,086	\$ 59,308
Total revenues	<u>-</u>	<u>52,086</u>	<u>52,086</u>	<u>59,308</u>
<b>Expenditures</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>52,086</u>	<u>52,086</u>	<u>59,308</u>
<b>Other Financing Sources (Uses)</b>				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>52,086</u>	<u>\$ 52,086</u>	<u>59,308</u>
<b>Fund Balances - Beginning of Year</b>		<u>5,358,559</u>		<u>5,299,251</u>
<b>Fund Balances - End of Year</b>		<u>\$ 5,410,645</u>		<u>\$ 5,358,559</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, 2012**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Other Taxes					
Sales Taxes - Article 46-one quarter of one percent	\$ 10,292,996	\$ 7,474,749	\$ 2,615,001	\$ 10,089,750	\$ (203,246)
Restricted intergovernmental revenues					
Geospatial grant	-	12,118	-	12,118	12,118
Governor's Crime Commission	121,624	114,281	-	114,281	(7,343)
Municipalities Grants	53,020	45,885	-	45,885	(7,135)
NC Department of Natural Resources Clean					
Water Management Trust - CWMTF 2008-006	2,060,272	2,060,272	-	2,060,272	-
Parks and Recreation grant	125,000	125,000	-	125,000	-
Investment earnings	4,010,738	6,122,477	232,618	6,355,095	2,344,357
Miscellaneous					
Animal Shelter	-	7,220	546	7,766	7,766
Duke Energy	1,119,588	1,119,588	-	1,119,588	-
Miscellaneous	298,136	154,213	-	154,213	(143,923)
Rental - Jail Beds	1,225,000	1,373,400	642,831	2,016,231	791,231
Rental - Lifeskills	179,892	156,600	68,544	225,144	45,252
Rental - Mental Health	816,174	766,233	-	766,233	(49,941)
<b>Total revenues</b>	<b>20,302,440</b>	<b>19,532,036</b>	<b>3,559,540</b>	<b>23,091,576</b>	<b>2,789,136</b>
<b>Expenditures</b>					
Capital outlay					
Animal Shelter - Debt	187,500	-	-	-	187,500
Animal Shelter - HVAC	133,500	130,200	-	130,200	3,300
Animal Shelter Renovation	3,500,000	43,320	160,826	204,146	3,295,854
Bandys EMS Addition	321,520	-	-	-	321,520
Dental Clinic	403,400	119,840	282,541	402,381	1,019
Employment Security Commission Building	150,000	24,463	15,608	40,071	109,929
Future EMS Base	236,000	-	-	-	236,000
Future Unspecified Projects	331,465	-	-	-	331,465
General Renovations	1,053,202	938,040	113,667	1,051,707	1,495
GIS Remapping	125,000	114,474	-	114,474	10,526
Imaging System	60,000	53,934	4,435	58,369	1,631
Jail Expansion	18,544,980	17,852,964	2,424	17,855,388	689,592
Jail Expansion - Federal Beds	550,000	-	-	-	550,000
Justice Center Expansion/Public Safety	39,430,225	784,921	614,381	1,399,302	38,030,923
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	69,928	-	-	-	69,928
Microsoft Software Licensing	1,265,000	974,107	248,885	1,222,992	42,008
Microwave Link - Anderson Mountain	40,000	-	35,339	35,339	4,661
Mobile Field Applications	391,000	390,172	-	390,172	828
Mobile Workforce	100,000	47,220	42,173	89,393	10,607
Mountain Creek Park	3,629,860	3,351,603	950	3,352,553	277,307
Multi-jurisdictional Park	468,755	-	-	-	468,755
PeopleSoft Financials Project	298,702	298,513	-	298,513	189
PeopleSoft Replacement	101,115	50,554	50,554	101,108	7
Permitting/Inspections System	750,000	669,488	53,378	722,866	27,134
Pictometry Flyover	95,000	94,800	-	94,800	200
Public Health Billing Software	110,000	61,668	13,215	74,883	35,117
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	21,092	1,097,522	17,382

**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, 2012**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
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	2,275,000	8,325	41,150	49,475	2,225,525
Snow Creek Park Gardens	210,000	208,642	-	208,642	1,358
Tax Software	705,000	315,000	344,635	659,635	45,365
Technology Infrastructure Upgrades	1,768,100	804,119	828,065	1,632,184	135,916
Viper 800mhz System	378,764	300,345	60,340	360,685	18,079
Voting Equipment	1,124,000	1,112,689	-	1,112,689	11,311
Total expenditures	<u>82,741,064</u>	<u>31,144,384</u>	<u>2,933,658</u>	<u>34,078,042</u>	<u>48,663,022</u>
Excess of revenues over (under) expenditures	<u>(62,438,624)</u>	<u>(11,612,348)</u>	<u>625,882</u>	<u>(10,986,466)</u>	<u>51,452,158</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from					
General Fund	16,561,396	15,212,896	1,348,500	16,561,396	-
General Capital Reserve Fund	225,156	225,156	-	225,156	-
Emergency Telephone Fund Transfer	2,957,890	2,877,627	80,263	2,957,890	-
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	27,362,500	-	650,000	650,000	(26,712,500)
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>62,438,624</u>	<u>33,755,239</u>	<u>2,078,763</u>	<u>35,834,002</u>	<u>(26,604,622)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 22,142,891</u>	<u>2,704,645</u>	<u>\$ 24,847,536</u>	<u>\$ 24,847,536</u>
<b>Fund Balances - Beginning of Year</b>			<u>22,142,891</u>		
<b>Fund Balances - End of Year</b>			<u>\$ 24,847,536</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.

*Solid Waste Management Construction Fund -*

To account for the financing and construction of all major solid waste capital projects.

*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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<b>2012</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Operating revenues				
Charges for services				
Solid waste charges	\$ 4,045,767	\$ 4,152,265		
Methane recovery	628,000	634,472		
Other operating	112,200	61,821		
Total operating revenues	<u>4,785,967</u>	<u>4,848,558</u>	<u>62,591</u>	<u>4,492,208</u>
Nonoperating revenues				
Investment earnings	-	167,048		
Tire disposal tax	130,000	189,994		
Solid waste disposal tax	69,265	68,558		
White goods disposal tax	50,000	48,325		
Scrap tire grant	65,000	34,909		
Electronics management distribution	4,000	12,049		
Proceeds from sale of equipment	-	44,446		
Miscellaneous	5,800	9,008		
Total nonoperating revenues	<u>324,065</u>	<u>574,337</u>	<u>250,272</u>	<u>539,671</u>
Total revenues	<u>5,110,032</u>	<u>5,422,895</u>	<u>312,863</u>	<u>5,031,879</u>
<b>Expenditures</b>				
Solid Waste Management				
Administration				
Salaries & employee benefits	225,650	224,048		
Other operating	299,376	287,658	-	-
	<u>525,026</u>	<u>511,706</u>	<u>13,320</u>	<u>496,723</u>
Recycling				
Other operating	153,940	127,702		
	<u>153,940</u>	<u>127,702</u>	<u>26,238</u>	<u>38,270</u>
Solid Waste Management Improvements				
Other operating	437,829	330,894		
	<u>437,829</u>	<u>330,894</u>	<u>106,935</u>	<u>171,151</u>
Solid Waste Code Enforcement				
Salaries & employee benefits	78,229	68,860		
Other operating	51,226	15,378		
	<u>129,455</u>	<u>84,238</u>	<u>45,217</u>	<u>66,702</u>
Biodiesel and Freon Recovery				
Other operating	45,900	38,291		
	<u>45,900</u>	<u>38,291</u>	<u>7,609</u>	<u>23,215</u>
Sanitary Landfill				
Salaries & employee benefits	1,119,619	1,111,017		
Other operating	1,750,813	1,353,791		
	<u>2,870,432</u>	<u>2,464,808</u>	<u>405,624</u>	<u>2,542,141</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Convenience Centers				
Other operating	352,336	337,177		
	<u>352,336</u>	<u>337,177</u>	15,159	<u>332,507</u>
Household Hazardous Waste				
Other operating	-	-		
	<u>-</u>	<u>-</u>	-	<u>77,224</u>
Blackburn Landfill - Methane Recovery				
Salaries & employee benefits	108,814	114,748		
Other operating	569,033	501,554		
	<u>677,847</u>	<u>616,302</u>	61,545	<u>615,163</u>
Total operating expenditures	<u>5,192,765</u>	<u>4,511,118</u>	681,647	<u>4,363,096</u>
Capital outlay	<u>903,954</u>	<u>299,990</u>	603,964	<u>1,551,996</u>
Total expenditures	<u>6,096,719</u>	<u>4,811,108</u>	1,285,611	<u>5,915,092</u>
Excess of revenues over (under) expenditures	<u>(986,687)</u>	<u>611,787</u>	1,598,474	<u>(883,213)</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>986,687</u>	-	(986,687)	
Total other financing sources (uses)	<u>986,687</u>	-	(986,687)	-
Change in net assets	<u>\$ -</u>	<u>\$ 611,787</u>	<u>\$ 611,787</u>	<u>\$ (883,213)</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Change in net assets		<u>\$ 611,787</u>		
Reconciling items				
Capital outlay		299,990		
Depreciation		(987,416)		
(Increase) decrease in accrued landfill closure and postclosure care		(302,136)		
(Increase) decrease in compensated absences		3,068		
Revenues from capital projects		802,587		
Capital contribution		<u>159,165</u>		
Total reconciling items		<u>(24,742)</u>		
Change in net assets (Exhibit 7) (full accrual)		<u>\$ 587,045</u>		

**CATAWBA COUNTY, NORTH CAROLINA**  
**Solid Waste Management Capital Fund**  
**Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)**  
**From Inception and for the Year Ended June 30, 2012**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
North Carolina Biofuels Grant	\$ 15,000	\$ -	\$ -	\$ -	\$ (15,000)
Landfill user fees	1,918,377	1,115,790	802,587	1,918,377	-
Investment earnings	-	-	5,803	5,803	5,803
Total revenues	<u>1,933,377</u>	<u>1,115,790</u>	<u>808,390</u>	<u>1,924,180</u>	<u>(9,197)</u>
<b>Expenditures</b>					
Capital outlay					
Crop Processing Facility	980,790	11,483	929,411	940,894	39,896
EcoComplex Facility	500,000	103,542	103,957	207,499	292,501
Heat Exchange Facility	75,000	-	11,470	11,470	63,530
Subtitile D Cell Construction	277,587	-	-	-	277,587
Wood Gasification Facility	100,000	-	11,705	11,705	88,295
Total expenditures	<u>1,933,377</u>	<u>115,025</u>	<u>1,056,543</u>	<u>1,171,568</u>	<u>761,809</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>1,000,765</u>	<u>(248,153)</u>	<u>752,612</u>	<u>752,612</u>
<b>Other Financing Sources (Uses)</b>					
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,000,765</u>	<u>\$ (248,153)</u>	<u>\$ 752,612</u>	<u>\$ 752,612</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, 2012**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2011**

	<u>2012</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Operating revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Total operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Nonoperating revenues				
Municipality revenue	322,776	400,759		
Investment earnings	-	115,688		
Total nonoperating revenues	<u>322,776</u>	<u>516,447</u>	<u>193,671</u>	<u>615,348</u>
Total revenues	<u>322,776</u>	<u>516,447</u>	<u>193,671</u>	<u>615,348</u>
<b>Expenditures</b>				
Water and Sewer				
Water and Sewer Administration				
Salaries & employee benefits	78,054	81,968		
Other operating	251,566	123,847		
Principal	6,617,747	6,679,666		
Interest	323,390	274,433		
Capital outlay	-	-		
Total expenditures	<u>7,270,757</u>	<u>7,159,914</u>	<u>(110,843)</u>	<u>791,398</u>
Excess of revenues over (under) expenditures	<u>(6,947,981)</u>	<u>(6,643,467)</u>	<u>304,514</u>	<u>(176,050)</u>
<b>Other Financing Sources (Uses)</b>				
Limited Obligation bonds	6,119,634	6,119,634		
Premium on Installment Purchase Refunding	226,093	226,093		
Fund balance appropriated	602,254	-		
Total other financing sources (uses)	<u>6,947,981</u>	<u>6,345,727</u>	<u>(602,254)</u>	<u>1,915,778</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (297,740)</u>	<u>\$ (297,740)</u>	<u>\$ 1,739,728</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Net change in fund balance		<u>\$ (297,740)</u>		
<b>Reconciling items</b>				
Revenues and other financing sources over (under) expenditures and other financing uses		\$ (297,740)		
Depreciation		(271,723)		
Loan principal (excluding refunding)		396,769		
Revenues from capital projects		3,673,096		
Project expenditures not capitalized		<u>(1,773,565)</u>		
Change in net assets		<u>\$ 1,726,837</u>		

**CATAWBA COUNTY, NORTH CAROLINA**  
**Water and Sewer Capital Fund**  
**Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)**  
**From Inception and for the Year Ended June 30, 2012**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Other Taxes					
Sales Taxes - Article 46 - one quarter of one percent	\$ 1,298,984	\$ -	\$ 1,278,262	\$ 1,278,262	\$ (20,722)
Restricted intergovernmental revenues					
American Recovery and Reinvestment Act	1,500,000	1,425,000	75,000	1,500,000	-
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 (09-C-2023)	150,000	118,250	-	118,250	(31,750)
Royal Heights Water (09-C-2018)	308,500	136,211	5,448	141,659	(166,841)
State Clean Water Grant (E-SRG-T-02-0139)	600,000	-	1,127,024	1,127,024	527,024
Municipal Revenue	82,224	-	82,224	82,224	-
Investment earnings	802,974	1,330,809	204,311	1,535,120	732,146
Miscellaneous					
Capital fees	124,529	43,029	24,250	67,279	(57,250)
Cardinal estates	32,193	-	29,918	29,918	(2,275)
Domestic Haulers	80,104	75,358	71,659	147,017	66,913
Sherrills Ford Development Water Project	35,462	-	-	-	(35,462)
<b>Total revenues</b>	<b>5,055,878</b>	<b>3,128,657</b>	<b>2,898,096</b>	<b>6,026,753</b>	<b>970,875</b>
<b>Expenditures</b>					
Capital outlay					
Blackburn Elementary Water	580,000	-	-	-	580,000
Blackburn/Plateau Water	3,780,600	3,092,184	10,104	3,102,288	678,312
Cardinal Estates Water	72,440	2,903	69,403	72,306	134
Community Development Block Grants (CDBG)					
Advents Crossroads Waterline	9,097	-	-	-	9,097
Infrastructure Water Hookup - 2005	28,290	11,000	-	11,000	17,290
Infrastructure Water Hookup - 2010	150,000	117,748	502	118,250	31,750
Royal Heights Water	330,000	136,478	18,784	155,262	174,738
Community Road Water	300,000	-	-	-	300,000
State Clean Water Grants					
Bunker Hill Sewer (E-SRG-T-02-0139)	2,768,734	261,221	1,097,060	1,358,281	1,410,453
EcoComplex Utilities	75,000	-	-	-	75,000
EPA Stormwater Phase II	150,000	-	-	-	150,000
Future Water & Sewer Projects	2,994,212	-	-	-	2,994,212
Heatherbrook Subdivision Water	325,000	155,938	-	155,938	169,062
Hwy 16 North Water	370,000	-	-	-	370,000
Hwy 150 Water Service	34,951	-	-	-	34,951
Hwy 150 Sewer Service	9,660,000	42,846	71,263	114,109	9,545,891
Hwy 150 Sewer Service Phase I and II	1,205,000	-	-	-	1,205,000
Leeland Terrace Subdivision Water	213,226	87,726	-	87,726	125,500
Mountain View Elementary Water	30,000	-	-	-	30,000
NDPES Testing and Removal	191,514	14,730	-	14,730	176,784
Newton Pass Through	15,000	-	-	-	15,000
Regional Biosolids Facility	1,669,367	701,805	159,165	860,970	808,397
Regional Water Supply Study	50,000	-	-	-	50,000
Rocky Ford/Startown Water	1,240,000	6,780	42,110	48,890	1,191,110
Sherrills Ford/Terrell Water	12,141	-	-	-	12,141

**CATAWBA COUNTY, NORTH CAROLINA**  
**Water and Sewer Capital Fund**  
**Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)**  
**From Inception and for the Year Ended June 30, 2012**

	<b>Project Authorization</b>	<b>Actual</b>			<b>Over/Under</b>
		<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	
Sludge Composting Project	1,868,246	876,184	447,435	1,323,619	544,627
Southeastern Catawba County Wastewater	6,810,573	6,443,148	65,990	6,509,138	301,435
Southeastern Catawba County Water Supply Loop	6,666,236	4,567,989	25,643	4,593,632	2,072,604
Stormwater Layers Flyover	99,930	-	-	-	99,930
Wastewater Treatment Plant-Hickory/Catawba	4,000,000	-	-	-	4,000,000
<b>Total expenditures</b>	<b>45,699,557</b>	<b>16,518,680</b>	<b>2,007,459</b>	<b>18,526,139</b>	<b>27,173,418</b>
Excess of revenues over (under) expenditures	(40,643,679)	(13,390,023)	890,637	(12,499,386)	28,144,293
<b>Other Financing Sources (Uses)</b>					
Transfers from (to)					
General Fund	2,421,195	1,646,195	775,000	2,421,195	-
General Fund	(1,237,224)	-	-	-	1,237,224
Water and Sewer Construction Fund - Governmental	24,299,708	30,427,414	-	30,427,414	6,127,706
Revolving Loan Obligations Issued	1,500,000	1,425,000	75,000	1,500,000	-
Installment Purchase Obligations Issued 2010	13,660,000	-	-	-	(13,660,000)
<b>Total other financing sources (uses)</b>	<b>40,643,679</b>	<b>33,498,609</b>	<b>850,000</b>	<b>34,348,609</b>	<b>(6,295,070)</b>
Revenues and other sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 20,108,586</u>	<u>\$ 1,740,637</u>	<u>\$ 21,849,223</u>	<u>\$ 21,849,223</u>



**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, 2012**

	<u>Balance</u> <u>June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2012</u>
<b>Social Services Fund</b>				
Assets				
Cash and investments	\$ 48,679	\$ 370,757	\$ 356,387	\$ 63,049
Liabilities				
Miscellaneous liabilities	\$ 48,679	\$ 370,757	\$ 356,387	\$ 63,049
 <b>Sheriff Commissary Fund</b>				
Assets				
Cash and investments	\$ 44,568	\$ 270,618	\$ 275,176	\$ 40,010
Liabilities				
Miscellaneous liabilities	\$ 44,568	\$ 270,618	\$ 275,176	\$ 40,010
 <b>Delinquent Motor Vehicle Fund</b>				
Assets				
Cash and investments	\$ 5,093	\$ 66,644	\$ 66,735	\$ 5,002
Liabilities				
Intergovernmental payable - State of North Carolina	\$ 5,093	\$ 66,644	\$ 66,735	\$ 5,002
 <b>Deed of Trust Fee Fund</b>				
Assets				
Cash and investments	\$ 1,880	\$ 82,760	\$ 75,482	\$ 9,157
Liabilities				
Intergovernmental payable - State of North Carolina	\$ 1,880	\$ 82,760	\$ 75,482	\$ 9,157
 <b>Total - All Agency Funds</b>				
Assets				
Cash and investments	\$ 100,220	\$ 708,019	\$ 698,298	\$ 117,218
Liabilities				
Miscellaneous liabilities	\$ 100,220	\$ 708,019	\$ 698,298	\$ 117,218

## **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, 2012**

	<u>Amounts Represented on Statements</u>	<u>Cost Value</u>	<u>Fair Value</u>
<b>Cash</b>			
On hand	\$ 8,056	\$ 8,056	\$ 8,056
In demand deposits (interest bearing)	3,902,735	3,902,735	3,902,735
(noninterest bearing)	103,059	103,059	103,059
Total cash	<u>\$ 4,013,850</u>	<u>\$ 4,013,850</u>	<u>\$ 4,013,850</u>
<b>Other Investments</b>			
North Carolina Capital Management Trust, unrestricted	43,739,489	43,739,489	43,739,489
North Carolina Capital Management Trust, restricted for capital	311	311	311
Finistar	2,393,371	2,393,371	2,393,371
Commercial Paper	16,925,306	16,925,306	16,925,306
Federal Farm Credit	1,999,600	1,997,880	1,999,600
Federal Home Loan Bank	6,840,644	6,923,532	6,840,644
Federal Home Loan Mortgage Corporation	13,678,950	13,494,700	13,678,950
Federal National Mortgage Association	34,922,508	34,790,798	34,922,508
Money Market, unrestricted	17,560,933	17,560,933	17,560,933
Money Market, restricted for capital	5,960,795	5,960,795	5,960,795
Certificates of deposit	255,133	255,133	255,133
Total other investments	<u>\$ 144,277,040</u>	<u>\$ 144,042,248</u>	<u>\$ 144,277,040</u>
<b>Total cash and investments</b>	<u>\$ 148,290,890</u>	<u>\$ 148,056,098</u>	<u>\$ 148,290,890</u>

**Distribution by funds**

<b>General Fund</b>	\$	44,753,286	
Restricted cash		2,463,615	\$ 47,216,901
<b>Special Revenue Funds</b>			
Emergency Telephone System Fund	\$	2,225,310	
Citizens' Alert System Fund		23,262	
Narcotics Seized Funds and Property Fund		246,091	
Rescue Squads Fund		278,432	
Library Endowment Fund		237,077	
Gretchen Peed Scholarship Fund		44,099	
Parks Preservation Trust Fund		161,597	
Community Development Fund		6,312	
Fire District Funds		<u>887,577</u>	4,109,757
<b>Capital Projects Funds</b>			
Schools Capital Projects Fund	\$	9,692,812	
School Bond Fund 1997 Series		69,385	
Hospital Construction Fund		5,424,925	
School Construction Fund		2,979,715	
Restricted Cash		4,316,249	
General Capital Projects Fund		<u>24,286,201</u>	46,769,287
<b>Enterprise Fund</b>			
Water & Sewer Fund	\$	12,015,098	
Restricted Cash		21,000,901	
Solid Waste Management Fund		17,061,728	50,077,727
<b>Fiduciary Funds</b>			
Social Services Fund	\$	63,049	
Sheriff Commissary Fund		40,010	
Delinquent Motor Vehicle Fund		5,002	
Deed of Trust Fee Fund		<u>9,157</u>	<u>117,218</u>
<b>Total</b>			<u>\$ 148,290,890</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Analysis of Current Tax Levy**  
**For the Fiscal Year Ended June 30, 2012**

	<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	\$ 15,413,576,792	0.530	\$ 81,691,957	\$ 76,147,019	\$ 5,544,938
Penalties	-		639	639	-
Total	<u>15,413,576,792</u>		<u>81,692,596</u>	<u>76,147,658</u>	<u>5,544,938</u>
Discoveries:					
Current year taxes	126,609,057	0.530	671,028	109,622	561,406
Penalties	-		66,758	66,758	-
Total	<u>126,609,057</u>		<u>737,786</u>	<u>176,380</u>	<u>561,406</u>
Abatements:	<u>(37,460,000)</u>		<u>(198,538)</u>	<u>(69,616)</u>	<u>(128,922)</u>
Total property valuation	<u>\$ 15,502,725,849</u>				
Net levy			82,231,844	76,254,422	5,977,422
Uncollected taxes at June 30, 2012			<u>3,338,915</u>	<u>2,312,064</u>	<u>1,026,851</u>
Current year's taxes collected			<u>\$ 78,892,929</u>	<u>\$ 73,942,358</u>	<u>\$ 4,950,571</u>
Current levy collection percentage			<u>95.94%</u>	<u>96.97%</u>	<u>82.82%</u>

**Secondary Market Disclosures**

Assessed Valuation:	
Assessment Ratio <sup>(1)</sup>	100%
Real Property	\$ 12,154,011,798
Personal Property	2,754,476,587
Public Service Companies <sup>(2)</sup>	<u>606,953,739</u>
Total Assessed Valuation	\$ 15,515,442,124
Tax Rate per \$100	<u>0.530</u>
Levy (includes discoveries, releases and abatements) <sup>(3)</sup>	<u>\$ 82,231,844</u>

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	\$ 4,669,150
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<sup>(1)</sup> Percentage of appraised value has been established by statute.

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

<sup>(3)</sup> The levy includes interest and penalties.

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of Taxes Receivable**  
**For the Year Ended June 30, 2012**

<u>General Fund</u>	<u>Uncollected Balance June 30, 2011</u>	<u>Additions and Adjustments</u>	<u>Collections and Credits</u>	<u>Uncollected Balance June 30, 2012</u>
2011	\$ -	\$ 82,231,844	\$ 78,892,929	\$ 3,338,915
2010	3,002,758	-	1,640,045	1,362,713
2009	1,261,154	-	352,837	908,317
2008	836,815	-	180,610	656,205
2007	533,232	-	74,855	458,377
2006	362,378	-	34,782	327,596
2005	309,327	-	23,160	286,167
2004	289,229	-	18,392	270,837
2003	292,031	-	14,784	277,247
2002	266,020	-	3,601	262,419
Prior	248,341	-	248,341	-
	<u>\$ 7,401,285</u>	<u>\$ 82,231,844</u>	<u>\$ 81,484,336</u>	<u>\$ 8,148,793</u>
Less allowance for uncollectible taxes	<u>3,604,800</u>			<u>5,067,003</u>
Taxes receivable -- net	<u>\$ 3,796,485</u>			<u>\$ 3,081,790</u>

Reconciliation with revenues:

Ad valorem taxes		
General Fund	\$ 80,809,063	
Rescue Squad Fund	<u>982,158</u>	
Total ad valorem taxes		\$ 81,791,221
Reconciling items:		
Penalties and interest collected	(491,025)	
Tax on leased vehicle collected	(98,269)	
Prior year release/adjustments	34,068	
Taxes written off	<u>248,341</u>	
Total reconciling items		<u>(306,885)</u>
Total collections		<u>\$ 81,484,336</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of General Bonded Indebtedness and Debt Service Requirement**  
**For the Fiscal Year Ended June 30, 2012**

Date of Issue	Purpose	Maturity	Interest	Notes and Bonds Outstanding June 30, 2011	Notes and Bonds Issued 2011-2012	Notes and Bonds Retired 2011-2012	Interest Paid 2011-2012	Notes and Bonds Outstanding June 30, 2012	Falling Due Within Next Fiscal Year	
									Principal	Interest
6/01/1998	School Bonds Series 1998	1998-13	4.30-4.40	\$ 1,600,000	\$ -	\$ 800,000	\$ 70,400	\$ 800,000	\$ 800,000	\$ 35,200
6/01/1999	School Bonds Series 1999	2000-14	4.40-4.70	4,000,000	-	1,300,000	188,000	2,700,000	1,300,000	126,900
12/1/2002	Refunding Series 2002 Schools	2003-14	2.00-4.00	1,124,000	-	396,000	44,960	728,000	392,000	29,120
	Community College	2003-14	2.00-4.00	281,000	-	99,000	11,240	182,000	98,000	7,280
6/1/2005	Refunding Series 2005 Schools	2006-15	3.00-3.75	4,902,842	-	1,728,720	200,249	3,174,122	1,728,720	139,744
	Community College	2006-15	3.00-3.75	202,158	-	71,280	8,257	130,878	71,280	5,762
				<u>\$ 12,110,000</u>	<u>\$ -</u>	<u>\$ 4,395,000</u>	<u>\$ 523,106</u>	<u>\$ 7,715,000</u>	<u>\$ 4,390,000</u>	<u>\$ 344,006</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Long-Term Debt Requirements and Maturity Schedule**  
**For the Fiscal Year Ended June 30, 2012**

Fiscal Year Ended June 30	Governmental Activities			Business Type Activities		
	Debt Principal	Interest	Total	Debt Principal	Interest	Total
2013	13,526,636	5,225,461	18,752,097	368,804	230,427	599,231
2014	11,690,680	4,741,613	16,432,293	366,896	223,110	590,006
2015	9,874,759	4,355,397	14,230,156	364,989	214,382	579,371
2016	8,900,485	4,022,250	12,922,735	596,471	201,180	797,651
2017	8,770,068	3,765,132	12,535,200	592,019	181,987	774,006
2018-2022	41,222,232	14,822,090	56,044,322	2,691,093	614,003	3,305,096
2023-2027	23,372,484	6,898,141	30,270,625	1,757,534	167,290	1,924,824
2028-2030	1,269,941	25,399	1,295,340	410,059	3,701	413,760
	<sup>(1)</sup> <u>\$ 118,627,285</u>	<u>\$ 43,855,483</u>	<u>\$ 162,482,768</u>	<u>\$ 7,147,865</u>	<u>\$ 1,836,080</u>	<u>\$ 8,983,945</u>

<sup>(1)</sup> 10% of Legal Debt Limit

