

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>
12/31/2007	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%
12/31/2012	0	1,639,585	1,639,585	0.00%	5,636,592	29.09%

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>
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
2013	188,405	23.58

Notes to the Required Schedules:

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

Valuation date	12/31/2011
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay - closed
Remaining amortization period	19 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%
12/31/2011	\$0	\$9,245,855	\$9,245,855	0.00%	\$45,475,885	20.30%

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
2013	940,323	26.49

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	12/31/2011
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	9.50 - 5.00%
Year of ultimate trend rate	2018
*Includes inflation at	3.00%



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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
REVENUES				
Ad Valorem Taxes				
Current year	\$ 80,062,130	\$ 81,441,422		
Prior year	665,000	1,415,868		
Penalties and interest	350,000	540,272		
Tax leased vehicles	60,410	102,971		
Total ad valorem taxes	<u>81,137,540</u>	<u>83,500,533</u>	<u>2,362,993</u>	<u>80,809,063</u>
Other Taxes				
Local Option Sales Taxes				
Article 39 - one percent	10,613,325	11,099,248		
Article 40 - one half of one percent	4,999,564	5,336,173		
Article 40 - food	697,944	773,239		
Article 42 - one half of one percent	2,205,020	2,281,703		
Article 42 - food	278,111	315,633		
Article 46 - one quarter of one percent	309,208	323,103		
Subtotal local option sales taxes	<u>19,103,172</u>	<u>20,129,099</u>	<u>1,025,927</u>	<u>19,394,643</u>
Other Taxes and Licenses				
Real estate excise stamps	360,000	489,384		
ABC 5 cents per bottle	45,000	44,473		
Privilege licenses	22,500	22,948		
Subtotal other taxes and licenses	<u>427,500</u>	<u>556,805</u>	<u>129,305</u>	<u>473,209</u>
Total other taxes	<u>19,530,672</u>	<u>20,685,904</u>	<u>1,155,232</u>	<u>19,867,852</u>
Unrestricted Intergovernmental Revenues				
Beer & Wine Tax	350,000	339,018		
Video Programming fees	628,000	653,048		
Catawba County ABC profit distribution	863,000	895,000		
Total unrestricted intergovernmental revenues	<u>1,841,000</u>	<u>1,887,066</u>	<u>46,066</u>	<u>1,839,255</u>
Restricted Intergovernmental Revenues				
State of North Carolina				
Mental Health Services				
Criminal justice partnership program	122,789	-		
Social Services				
Office Juvenile Justice Corner house	275,648	122,825		
Children's trust grant	100,000	67,608		
Smart Start	1,506,702	1,508,784		
Share the warmth grant	12,000	9,310		
Child boarding home funds	305,500	288,775		
Special permanency planning	42,516	93,141		
Community alternatives state in-home	40,116	40,149		
Fingerprinting criminal history	-	20		
Medicaid expansion	31,742	24,004		
S/C special assistance	-	5,346		
Foster care visitation	13,753	15,480		
Child boarding home funds therapeutic	2,500	1,058		
Adult day care	144,500	138,042		
Adult services	29,144	70,866		

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Child Protective Services	212,717	215,130		
Aid to blind equalization	80	-		
Public Health				
Smart Start	156,645	156,645		
School nurse initiative	200,000	200,000		
Health partners grant	145,780	94,444		
Immunization program	34,122	34,458		
Communicable diseases	8,197	8,197		
Communicable diseases -aid to counties	12,500	12,500		
Eat smart, move more	35,780	25,042		
Child health	88,656	88,656		
Child service coordination	2,180	-		
Child fatality prevention	1,282	1,282		
Get alarmed North Carolina	9,980	9,980		
Health aid to counties	149,300	128,690		
Maternal health	115,982	115,982		
Health promotion	8,142	-		
Breast cancer grant	72,269	73,259		
Tuberculosis grant	24,926	29,952		
Other				
Veterans service	1,452	1,452		
Controlled substance tax	27,000	9,085		
Public school building capital lottery funds	1,500,000	1,500,000		
North Carolina department of natural resources	73,229	31,972		
Juvenile Justice & Delinquency Prevention				
Project challenge	60,851	60,851		
Catawba parenting network	45,122	45,122		
Juvenile crime prevention planning	15,259	15,018		
Juvenile crime gang intervention	2,989	-		
Juvenile crime Alexander youth	18,104	9,281		
Peace pipeline conflict resolution	55,486	58,475		
North Carolina agriculture cost share	26,875	26,675		
North Carolina agriculture development	10,000	3,747		
Court facility fees	165,000	131,291		
District court fees	64,000	58,871		
State Aid - Library	134,790	143,253		
Safe roads act	12,000	9,469		
Library services and technology grant	10,000	19,840		
Library summer reading grant	1,500	500		
Soil and water conservation grant	3,600	3,600		
Subtotal state revenue	<u>6,132,705</u>	<u>5,708,127</u>	<u>(424,578)</u>	<u>5,659,018</u>
Federal				
Social Services				
Energy assistance administration	95,295	88,412		
Employment and training	500	-		
Medical transportation administration	1,274,515	1,203,802		
Low income energy assistance program	205,000	307,898		
Temporary assistance for needy family-domestic violence	30,000	-		

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Temporary assistance for needy family-subsidized employment	50,000	-		
Social security block grant federal guardianship	-	88,513		
Social Security Payments	103,000	121,308		
US Department of Agriculture supplemental funds	2,200	3,680		
Supplemental meals	10,906	11,906		
Chore Level II	152,461	12,393		
Chore Level III	141,538	281,709		
In-home aid on site Social Security block grant	1,800	4,800		
IV-D administration	1,235,785	948,579		
IV-E board	240,000	147,146		
IV-E administration	922,398	904,395		
Independent living administration	44,880	56,926		
Links-independent living trust fund	60,000	7,370		
In-home case management Social Security block grant	1,500	16,815		
Case management at risk	128,600	347,587		
Work First block grant	2,169,739	2,342,901		
Food stamp fraud administration	74,884	73,510		
Food stamp administration	1,059,936	1,012,607		
Medicaid administration	1,556,209	1,573,436		
Adult day health	23,265	9,879		
IV-A Child care	218,478	216,127		
Title III Nutrition	118,860	145,436		
US Department of Agriculture nutrition	20,000	21,770		
US Department of Agriculture home delivered meals	32,500	33,150		
Home delivered meals	176,532	174,854		
Community assistance home delivered meals	10,500	12,411		
Community services block grant	216,627	216,627		
Crisis intervention	1,800,000	897,792		
Intensive family preservation restore families	86,400	70,200		
Public Health				
Bioterrorism grants	57,052	57,052		
Federal drug administration funds	5,000	2,500		
Title X	100,000	86,440		
Other				
Training Grant	40,000	33,040		
Hazardous Mitigation Funds	75,000	-		
Help America Vote Grant	7,585	7,585		
Federal inmate transport	18,000	13,343		
Local law enforcement grant	15,706	15,706		
Bulletproof vest grant	-	2,555		
Governor Crime Commission DV Unit Grant	-	4,300		
State criminal alien assistance program	21,452	21,452		
Homeland security exercise grant	20,000	-		
Emergency management planning grant	20,000	29,878		
Homeland security transfer switches grant	16,398	122,237		

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Assistant secretary for preparedness and response grant	5,000	4,839		
Subtotal federal revenue	<u>12,665,501</u>	<u>11,754,866</u>	<u>(910,635)</u>	<u>11,682,601</u>
State of North Carolina and Federal				
Social Services				
Social Services block grant	574,869	622,452		
Temporary assistance for needy families social security block grant	55,483	58,246		
Aid to families with dependent children	1,000	136		
Child day care purchase of care	5,527,348	5,468,202		
Aid to families with dependent children-foster care	830,000	849,552		
IV-E foster care therapeutic	5,000	6,638		
Temporary assistance for needy families foster care	-	53,352		
Adoption assistance non-recurring	20,000	17,489		
Adoption assistance medical	10,000	1,748		
Special children adoption fund	50,000	86,400		
IV-E/Child protective services	1,035,859	485,176		
High risk intervention	450,000	429,174		
Title III Adult day care	91,037	100,885		
IV-D Aid to families with dependent children	29,400	24,994		
IV-D Incentives	302,156	110,151		
Medicaid waiver-case management	371,400	386,270		
Community alternative program medical equipment and supplies	50,000	8,047		
Adult care home case management	81,919	16,996		
State adult specialist fund	49,726	47,282		
North Carolina Health Choice	97,164	96,414		
Public Health				
Medicaid per member per month	749,083	811,071		
Women Infants Children funds	814,566	811,750		
Other				
IV-D Civil papers	83,387	85,994		
Legal services	10,000	-		
Medicaid-emergency medical services transports	500,000	535,326		
Subtotal state and federal revenue	<u>11,789,397</u>	<u>11,113,745</u>	<u>(675,652)</u>	<u>11,747,679</u>
Fines & Forfeitures	<u>858,305</u>	<u>499,006</u>	<u>(359,299)</u>	<u>509,420</u>
Other grants				
Social Services				
Contract services	-	74,390		
Training services	-	12,325		
Icare Tour	-	212		
Community corrections contractual	230,328	240,439		
Confidential intermediary	800	350		
Adult day care - local	8,363	7,603		
Duke Endowment grant	775,000	610,408		
Medicaid contract local managing entity	-	1,953		

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Other state revenue local managing entity	4,000	17,324		
Comprehensive treatment services program local managing entity	178,389	134,514		
Medicaid direct billing	1,738,899	1,468,915		
Medicaid community support	81,858	14,381		
Mental health maintenance of effort	-	16,160		
Catawba Valley Medical Center	84,380	80,809		
Newton-Conover City Schools	-	23,953		
Hickory Public Schools	88,000	88,943		
Public Health				
Catawba Valley Medical Center	545,015	476,175		
Catawba County Schools	173,622	172,093		
Newton-Conover City Schools	39,996	37,801		
Hickory Public Schools	19,362	(1,942)		
March of Dimes	703	702		
Municipalities				
City Of Newton	26,925	18,964		
Town Of Maiden	4,650	4,669		
City Of Conover	44,355	44,665		
City Of Hickory	20,635	20,950		
City Of Claremont	20,612	21,747		
Town Of Longview	930	711		
Other				
Citizen alert notification				
Sex crimes investigation	59,969	42,448		
Transport mental health patients	6,000	-		
Mental health partners contracts	10,000	10,000		
Lifeskills rent	7,200	7,200		
Social services local funds	18,910	18,910		
Lawn and mowing services	2,226	1,895		
Hospice	50,000	83,141		
Supervisor training	-	7,250		
Voice over internet protocol revenue	186,031	193,749		
Tourism development authority	123,603	115,475		
Western Piedmont COG technology services	22,980	21,065		
Vocational rehabilitation grant funds	-	508		
Catawba Valley Behavioral Healthcare technical support	36,758	36,960		
Catawba Valley Community College - deputy reimbursement	162,587	164,216		
Catawba County Schools-deputy reimbursement	464,854	464,853		
Personnel indirect cost	1,350,195	1,350,195		
Subtotal other grants	<u>6,588,135</u>	<u>6,107,079</u>	<u>(481,056)</u>	<u>6,530,667</u>
Total restricted intergovernmental revenues	<u>38,034,043</u>	<u>35,182,823</u>	<u>(2,851,220)</u>	<u>36,129,385</u>
Licenses, Permits and Fees				
Marriage licenses	24,000	25,572		
Recording of legal instruments	450,000	580,911		

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Uniform commercial code filing	8,800	9,714		
Gun permits	13,800	29,825		
Surrendered weapon storage fee	800	651		
Noise amplification permit	100	50		
Involuntary commitment fee	300	150		
Concealed weapon fees	47,200	109,790		
Public fingerprint fees	9,500	11,400		
Precious metals dealer fees	200	196		
Vehicle storage fees	200	590		
Building permits	750,000	1,136,891		
Building services after hours inspections	1,575	4,410		
Minor sub-division plat review	3,250	2,015		
Floodplain development	200	50		
Express plan review fee	2,400	5,600		
Contract services plan review	-	4,125		
Plan review fees	7,500	15,353		
Storm water and erosion control	20,000	43,275		
Plat review fees	2,754	1,673		
Performance guarantees	230	40		
Telecommunications tower fees	47,000	40,000		
Zoning permits	13,500	12,766		
Accessory permit fees	3,325	350		
Sign permits	1,000	1,150		
Homeowners recovery fund	225	225		
Park fees and permits	6,000	6,528		
Environmental health fees	254,587	256,247		
Election filing fees	-	105		
Fire inspection fees	7,003	9,109		
Animal control fines and citations	3,000	5,050		
Immunizations	21,000	17,201		
Training fees	1,500	335		
Total licenses, permits, fees	<u>1,700,949</u>	<u>2,331,347</u>	<u>630,398</u>	<u>1,994,746</u>

Sales and Services

Social Services				
Patient fees	11,800	14,235		
Insurance reimbursements	215,718	296,648		
State in-home fees	100	-		
IV-D application fees	20,275	19,538		
Level II and III chore fees	550	285		
Title III adult day care fees	500	113		
Trust account fees	4,500	6,674		
Adoption fees	2,300	3,547		
North Carolina health choice premiums	50,500	48,225		
IV-D blood test fees	1,100	1,026		
Access care	21,360	21,444		
Local support general assistance	10,000	4,943		
Public Health				
Patient fees	167,503	107,082		
Home health/third party reimbursements	3,965,666	2,712,273		
Pregnancy fees	-	(3,336)		
Clinic fees	214,000	147,138		

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

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Child health fees	-	139		
Adult health fees	8,000	7,778		
Medicaid management fees	-	1,238		
Obstetrics services	56,611	65,330		
Lab fees	-	257		
Child seats copay	400	1,200		
Medicaid earned	21,914	-		
Medicaid earned maternal health	-	119,069		
Medicaid escrow maternal health	56,611	87,671		
Medicaid earned postpartum maternity	-	7,091		
Medicaid earned child health	22,000	12,073		
Medicaid escrow child health	424,426	269,415		
Medicaid earned dental	420,000	401,961		
Medicaid escrow dental	-	62,770		
Medicaid earned adult health	50,000	50,186		
Medicaid escrow adult health	122,013	88,865		
Medicaid earned women's preventative health	324,035	234,622		
Medicaid escrow women's preventative health	194,330	-		
Medicaid earned enhanced nutrition	8,612	667		
Medicaid escrow sonogram	-	11,126		
Medicaid escrow immunization	48,853	33,799		
Social services/public health contract services	10,000	10,916		
Municipalities				
Tax billing/collection	177,400	204,110		
Data processing	-	1,440		
Election fees	40,283	40,283		
Animal shelter	198,755	198,756		
Fire inspections	30,374	30,374		
Other				
Tax fees and charges	40,000	27,599		
Motor vehicle tax-collection fee	35,000	37,969		
Leased vehicle tax - collection fee	600	1,390		
Sale of maps and publications	2,900	4,878		
Advertising fees for renaming streets	450	-		
Check processing fees	6,000	4,621		
Transport fees district confinement facility	57,470	29,140		
Garage services	7,000	3,657		
Sheriff service of process	310,000	312,914		
Project lifesavers	4,200	3,587		
Inmate services	68,500	29,369		
Ambulance services	4,989,000	5,577,440		
Animal services	68,000	73,537		
Planning department ordinance	50	-		
Zoning amendments	2,160	720		
Board of adjustment charges	1,700	2,975		
Clinic fees	7,000	9,508		
Library rental fees	36,200	43,235		
Copy and print charges	23,900	34,716		
Total sales and services	<u>12,560,619</u>	<u>11,518,226</u>	<u>(1,042,393)</u>	<u>12,117,015</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Investment Earnings				
Interest On Investments	503,500	(103,867)	(607,367)	512,656
Miscellaneous				
Social Services				
Fraud services	31,875	82,703		
Nutrition meals project income	48,450	54,803		
Donations	-	96,724		
Miscellaneous	1,100	707		
Public Health				
Kids in Need	27,300	43,603		
Cardio pulmonary resuscitation training	6,474	2,301		
Map improvement project	-	4,000		
Distracted driving grant	1,000	3,250		
Donations	95,000	-		
Susan G. Komen grant	47,000	49,000		
Miscellaneous	2,000	10,810		
Other				
Badge revenue	150	60		
Register of deeds automation	76,000	-		
Rents & Royalties	116,714	112,174		
Cell tower lease payments	21,493	21,547		
Cable lease payment	1,176	1,294		
Park souvenir sales	300	-		
Concessions	50,000	54,245		
Commissary	25,000	50,939		
Sale of surplus properties	-	23,050		
Insurance settlements	40,000	35,340		
Drug reimbursement	1,000	622		
Excise tax administrative cost	8,000	9,788		
Donations	11,312	9,832		
Emergency management/Duke Power grant	47,423	38,068		
Hazmat revenue	16,000	7,663		
Carolina Thread Trail	792	-		
Short term disability premiums	76,650	76,013		
Group health and dental premiums	1,750,820	1,727,812		
Miscellaneous revenue	207,862	256,156		
Total miscellaneous	<u>2,710,891</u>	<u>2,772,504</u>	<u>61,613</u>	<u>2,919,831</u>
Total revenues	<u>158,019,214</u>	<u>157,774,536</u>	<u>(244,678)</u>	<u>156,189,803</u>
EXPENDITURES				
General Government				
Board of Commissioners				
Salaries & employee benefits	10,930	10,930		
Other operating	148,710	111,306		
	<u>159,640</u>	<u>122,236</u>	<u>37,404</u>	<u>135,405</u>
Administration				
County Manager				

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Salaries & employee benefits	833,649	860,271		
Other operating	70,375	69,942		
Non-operating	153,088	-		
	<u>1,057,112</u>	<u>930,213</u>	<u>126,899</u>	<u>851,571</u>
Legal Services				
Salaries & employee benefits	336,433	283,878		
Other operating	28,617	34,558		
	<u>365,050</u>	<u>318,436</u>	<u>46,614</u>	<u>319,984</u>
Budget				
Salaries & employee benefits	224,059	221,714		
Other operating	19,076	11,338		
	<u>243,135</u>	<u>233,052</u>	<u>10,083</u>	<u>227,816</u>
Total Administration	<u>1,665,297</u>	<u>1,481,701</u>	<u>183,596</u>	<u>1,399,371</u>
Tax Administration				
Tax Assessor				
Salaries & employee benefits	798,661	776,949		
Other operating	255,370	237,651		
Non-operating tax refunds	2,000	376		
	<u>1,056,031</u>	<u>1,014,976</u>	<u>41,055</u>	<u>1,027,779</u>
Tax Collector				
Salaries & employee benefits	448,747	452,986		
Other operating	127,520	96,988		
Capital outlay	6,572	6,572		
	<u>582,839</u>	<u>556,546</u>	<u>26,293</u>	<u>490,182</u>
Total Tax Administration	<u>1,638,870</u>	<u>1,571,522</u>	<u>67,348</u>	<u>1,517,961</u>
Board of Elections				
Salaries & employee benefits	354,579	372,389		
Other operating	215,024	174,908		
	<u>569,603</u>	<u>547,297</u>	<u>22,306</u>	<u>411,798</u>
Human Resources				
Human Resources				
Salaries & employee benefits	522,192	522,524		
Other operating	113,302	67,003		
Non-operating	430,072	-		
	<u>1,065,566</u>	<u>589,527</u>	<u>476,039</u>	<u>603,913</u>
Wellness				
Other operating	187,650	179,432		
	<u>187,650</u>	<u>179,432</u>	<u>8,218</u>	<u>159,963</u>
Recruitment				
Salaries & employee benefits	63,706	63,797		
Other operating	26,400	13,480		
Non-operating	122,301	-		
	<u>212,407</u>	<u>77,277</u>	<u>135,130</u>	<u>78,152</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Risk Management				
Salaries & employee benefits	131,959	131,345		
Other operating	24,150	18,613		
	<u>156,109</u>	<u>149,958</u>	<u>6,151</u>	<u>145,126</u>
 Total Human Resources	 <u>1,621,732</u>	 <u>996,194</u>	 <u>625,538</u>	 <u>987,154</u>
Register of Deeds				
Salaries & employee benefits	505,667	491,122		
Other operating	300,058	208,166		
	<u>805,725</u>	<u>699,288</u>	<u>106,437</u>	<u>778,673</u>
Finance				
Administration				
Salaries & employee benefits	336,910	336,079		
Other operating	171,435	160,104		
	<u>508,345</u>	<u>496,183</u>	<u>12,162</u>	<u>481,437</u>
Accounting				
Salaries & employee benefits	443,209	441,965		
Other operating	362,083	391,370		
	<u>805,292</u>	<u>833,335</u>	<u>(28,043)</u>	<u>742,547</u>
Purchasing				
Salaries & employee benefits	211,667	202,455		
Other operating	44,471	35,850		
	<u>256,138</u>	<u>238,305</u>	<u>17,833</u>	<u>213,535</u>
 Total Finance	 <u>1,569,775</u>	 <u>1,567,823</u>	 <u>1,952</u>	 <u>1,437,519</u>
Other General Government Programs				
Government Agencies - Justice Center				
Other operating	9,550	9,050		
	<u>9,550</u>	<u>9,050</u>	<u>500</u>	<u>-</u>
Other Government Costs				
Salaries & employee benefits	36,500	21,517		
Other operating	243,624	233,855		
	<u>280,124</u>	<u>255,372</u>	<u>24,752</u>	<u>193,100</u>
Self Insurance				
Premiums	2,136,750	1,706,030		
Liability	869,500	677,482		
Workers Compensation	576,750	335,896		
Total Self Insurance	<u>3,583,000</u>	<u>2,719,408</u>	<u>863,592</u>	<u>2,905,640</u>
 Total Other General Government Programs	 <u>3,872,674</u>	 <u>2,983,830</u>	 <u>888,844</u>	 <u>3,098,740</u>
 Total General Government	 <u>11,903,316</u>	 <u>9,969,891</u>	 <u>1,933,425</u>	 <u>9,766,621</u>
Public Safety				
Sheriff				

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Administration and Law Enforcement				
Salaries & employee benefits	3,473,311	3,468,577		
Other operating	1,111,213	1,050,928		
Capital outlay	415,018	415,018		
	<u>4,999,542</u>	<u>4,934,523</u>	<u>65,019</u>	<u>4,643,147</u>
Catawba Valley Community College - Resource Officers				
Salaries & employee benefits	157,240	156,234		
Other operating	3,000	3,000		
	<u>160,240</u>	<u>159,234</u>	<u>1,006</u>	<u>157,016</u>
School Resource Officers				
Salaries & employee benefits	615,034	606,376		
Other operating	39,364	39,369		
	<u>654,398</u>	<u>645,745</u>	<u>8,653</u>	<u>642,394</u>
Records				
Salaries & employee benefits	333,833	325,020		
Other operating	21,798	22,715		
Capital outlay	33,990	33,990		
	<u>389,621</u>	<u>381,725</u>	<u>7,896</u>	<u>357,338</u>
Mental Health Transport				
Salaries & employee benefits	6,877	167		
	<u>6,877</u>	<u>167</u>	<u>6,710</u>	<u>4,828</u>
Crime Prevention				
Salaries & employee benefits				
Other operating				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,317</u>
Narcotics				
Salaries & employee benefits	432,531	412,388		
Other operating	71,600	70,462		
	<u>504,131</u>	<u>482,850</u>	<u>21,281</u>	<u>479,339</u>
Detectives				
Salaries & employee benefits	838,287	810,064		
Other operating	64,397	59,353		
Capital outlay	20,000	20,000		
	<u>922,684</u>	<u>889,417</u>	<u>33,267</u>	<u>867,259</u>
Lake Norman Water Patrol				
Salaries & employee benefits	293,586	282,713		
Other operating	29,904	27,522		
Capital outlay	44,090	44,090		
	<u>367,580</u>	<u>354,325</u>	<u>13,255</u>	<u>290,898</u>
Court Security				
Salaries & employee benefits	551,667	521,784		
Other operating	7,000	6,999		
	<u>558,667</u>	<u>528,783</u>	<u>29,884</u>	<u>529,169</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Newton Detention Center				
Salaries & employee benefits	3,366,486	3,247,952		
Other operating	913,509	809,863		
Capital outlay	-			
	<u>4,279,995</u>	<u>4,057,815</u>	<u>222,180</u>	<u>3,999,738</u>
Prisoner Food Services				
Other operating	384,741	383,543	1,198	369,191
District Confinement Facility				
Salaries & employee benefits	55,822	45,467		
Other operating	1,139,855	1,133,779		
	<u>1,195,677</u>	<u>1,179,246</u>	<u>16,431</u>	<u>1,354,893</u>
Total Sheriff	<u>14,424,153</u>	<u>13,997,373</u>	<u>426,780</u>	<u>13,697,527</u>
Emergency Services				
Emergency Services Administration				
Salaries & employee benefits	228,488	226,070		
Other operating	335,709	141,590		
	<u>564,197</u>	<u>367,660</u>	<u>196,537</u>	<u>563,851</u>
Emergency Management				
Salaries & employee benefits				
Other operating				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,241</u>
Veterans Services				
Salaries & employee benefits	65,475	60,847		
Other operating	5,700	5,195		
	<u>71,175</u>	<u>66,042</u>	<u>5,133</u>	<u>69,024</u>
Fire Marshal				
Salaries & employee benefits	275,995	247,611		
Other operating	37,372	31,612		
Capital outlay	35,975	32,533		
	<u>349,342</u>	<u>311,756</u>	<u>37,586</u>	<u>232,904</u>
Emergency Medical Services				
Salaries & employee benefits	6,088,028	6,026,418		
Other operating	1,153,544	960,433		
Capital outlay	553,906	548,883		
	<u>7,795,478</u>	<u>7,535,734</u>	<u>259,744</u>	<u>7,338,900</u>
Animal Control				
Salaries & employee benefits	171,811	165,632		
Other operating	50,860	29,457		
	<u>222,671</u>	<u>195,089</u>	<u>27,582</u>	<u>244,928</u>
Animal Shelter				
Salaries & employee benefits	206,097	180,697		
Other operating	202,842	162,755		

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
	408,939	343,452	65,487	418,176
Total Emergency Services	<u>9,411,802</u>	<u>8,819,733</u>	<u>592,069</u>	<u>8,873,024</u>
Communication Center				
Salaries & employee benefits	1,427,281	1,390,811		
Other operating	218,764	191,019		
	<u>1,646,045</u>	<u>1,581,830</u>	<u>64,215</u>	<u>1,578,069</u>
Other Public Safety				
Other operating	191,325	163,268	28,057	162,413
Total Public Safety	<u>25,673,325</u>	<u>24,562,204</u>	<u>1,111,121</u>	<u>24,311,033</u>
Environmental Protection				
Cooperative Extension				
Salaries & employee benefits	22,384	21,613		
Other operating	271,854	225,999		
Non-operating	154,516	-		
	<u>448,754</u>	<u>247,612</u>	<u>201,142</u>	<u>244,734</u>
Soil & Water Conservation				
Salaries & employee benefits	136,499	132,929		
Other operating	81,304	39,807		
	<u>217,803</u>	<u>172,736</u>	<u>45,067</u>	<u>152,900</u>
Forest Ranger				
Other operating	58,994	56,815	2,179	54,230
Total Environmental Protection	<u>725,551</u>	<u>477,163</u>	<u>248,388</u>	<u>451,864</u>
Economic and Physical Development Technology				
Information Technology Center				
Salaries & employee benefits	1,720,735	1,705,017		
Other operating	1,364,213	1,296,814		
	<u>3,084,948</u>	<u>3,001,831</u>	<u>83,117</u>	<u>2,888,351</u>
Geospatial Information Services				
Salaries & employee benefits	271,269	270,331		
Other operating	73,140	64,005		
Capital outlay	6,500	6,344		
	<u>350,909</u>	<u>340,680</u>	<u>10,229</u>	<u>329,365</u>
Total Technology	<u>3,435,857</u>	<u>3,342,511</u>	<u>93,346</u>	<u>3,217,716</u>
Economic Development and Planning				
Planning & Zoning				
Salaries & employee benefits	408,933	404,199		
Other operating	119,001	65,832		
	<u>527,934</u>	<u>470,031</u>	<u>57,903</u>	<u>542,254</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
County Parks				
Salaries & employee benefits	239,084	238,548		
Other operating	65,254	54,574		
Capital outlay	5,521	5,521		
	<u>309,859</u>	<u>298,643</u>	<u>11,216</u>	<u>290,452</u>
Other Economic and Physical Development				
Other operating	4,482,805	4,082,200	400,605	2,588,822
Total Economic Development and Planning	<u>5,320,598</u>	<u>4,850,874</u>	<u>469,724</u>	<u>3,421,528</u>
Utilities & Engineering				
Utilities & Engineering Administration				
Salaries & employee benefits	150,943	152,523		
Other operating	26,304	24,458		
	<u>177,247</u>	<u>176,981</u>	<u>266</u>	<u>180,882</u>
Building Inspection				
Salaries & employee benefits	631,879	669,909		
Other operating	347,561	333,187		
	<u>979,440</u>	<u>1,003,096</u>	<u>(23,656)</u>	<u>988,716</u>
Permit Center				
Salaries & employee benefits	315,904	256,348		
Other operating	28,150	26,756		
	<u>344,054</u>	<u>283,104</u>	<u>60,950</u>	<u>330,855</u>
Plan Review				
Salaries & employee benefits	287,018	285,772		
Other operating	18,095	15,433		
	<u>305,113</u>	<u>301,205</u>	<u>3,908</u>	<u>276,490</u>
Storm water and Erosion Control				
Salaries & employee benefits	135,229	71,876		
Other operating	22,290	13,133		
	<u>157,519</u>	<u>85,009</u>	<u>72,510</u>	<u>137,208</u>
Total Utilities & Engineering	<u>1,963,373</u>	<u>1,849,395</u>	<u>113,978</u>	<u>1,914,151</u>
Finance/Facilities Division				
Garage				
Salaries & employee benefits	225,889	219,588		
Other operating	360,400	346,518		
Capital outlay	26,200	26,138		
	<u>612,489</u>	<u>592,244</u>	<u>20,245</u>	<u>525,694</u>
General maintenance				
Salaries & employee benefits	543,636	558,982		
Other operating	220,900	137,959		
Capital outlay	26,250	26,249		
	<u>790,786</u>	<u>723,190</u>	<u>67,596</u>	<u>659,401</u>
General Buildings				

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Other operating	510,105	470,119		
	<u>510,105</u>	<u>470,119</u>	39,986	450,998
Justice Buildings				
Other operating	886,130	729,577		
	<u>886,130</u>	<u>729,577</u>	156,553	634,029
Library Buildings				
Other operating	62,550	52,342	10,208	61,963
Leased Buildings				
Other operating	50,770	36,361	14,409	32,681
Social Services Buildings				
Other operating	94,093	72,521		
	<u>94,093</u>	<u>72,521</u>	21,572	53,215
Public Health Buildings				
Other operating	38,390	27,538		
	<u>38,390</u>	<u>27,538</u>	10,852	25,653
Family Services Center				
Other operating	21,845	9,716	12,129	9,157
Street Signs				
Other operating	29,485	22,837	6,648	3,810
Total Finance/Facilities Division	<u>3,096,643</u>	<u>2,736,445</u>	360,198	2,456,601
Total Economic & Physical Development	<u>13,816,471</u>	<u>12,779,225</u>	1,037,246	11,009,996
Human Services				
Medical Examiner				
Other operating	100,000	86,100	13,900	85,100
Mental Health Services				
General Administration				
Other operating	758,000	757,037		
Mental Health Assistance	122,789	-		
	<u>880,789</u>	<u>757,037</u>	123,752	1,006,556
Social Services Department				
Administration				
Salaries & employee benefits	1,236,757	1,068,948		
Other operating	1,006,183	1,007,841		
Non-operating	3,515,874	-		
Capital outlay	5,000	-		
	<u>5,763,814</u>	<u>2,076,789</u>	3,687,025	2,085,756
Children and Family Services				
Salaries & employee benefits	1,899,581	1,686,045		
Other operating	417,149	328,183		
Social Services assistance	1,000	415		

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
	2,317,730	2,014,643	303,087	2,123,741
Department of Human Resources Teams				
Salaries & employee benefits	322,781	325,917		
Other operating	10,166	6,141		
Social Services assistance	1,400	1,055		
	<u>334,347</u>	<u>333,113</u>	<u>1,234</u>	<u>327,025</u>
Children's Day Care				
Salaries & employee benefits	399,280	343,791		
Other operating	4,777	2,839		
	<u>404,057</u>	<u>346,630</u>	<u>57,427</u>	<u>353,701</u>
Intensive Family Preservation				
Salaries & employee benefits	124,175	78,584		
Other operating	20,608	13,940		
Social Services assistance	2,650	2,693		
	<u>147,433</u>	<u>95,217</u>	<u>52,216</u>	<u>142,840</u>
Early Childhood Development				
Salaries & employee benefits	52,416	51,336		
Other operating	10,849	9,513		
	<u>63,265</u>	<u>60,849</u>	<u>2,416</u>	<u>63,258</u>
Prevention Management				
Salaries & employee benefits	111,837	109,078		
Other operating	2,000	626		
	<u>113,837</u>	<u>109,704</u>	<u>4,133</u>	<u>109,457</u>
American Recovery and Reinvestment Act - Project Moves				
Salaries & employee benefits	49,943	49,849		
Other operating	1,000	1,335		
Social Services assistance	15,000	15,000		
	<u>65,943</u>	<u>66,184</u>	<u>(241)</u>	<u>49,884</u>
Family Children Teams / Family Preservation				
Salaries & employee benefits	3,669,332	3,510,720		
Other operating	57,555	60,555		
Social Services assistance	67,000	9,048		
	<u>3,793,887</u>	<u>3,580,323</u>	<u>213,564</u>	<u>3,569,340</u>
Duke Endowment Family Children Project				
Salaries & employee benefits	817,948	631,789		
Other operating	97,690	67,842		
Social Services assistance	27,400	3,227		
	<u>943,038</u>	<u>702,858</u>	<u>240,180</u>	<u>819,166</u>
Teen Up				
Salaries & employee benefits	159,509	129,981		
Other operating	20,315	11,406		
Social Services assistance	16,500	28,955		
	<u>196,324</u>	<u>170,342</u>	<u>25,982</u>	<u>105,972</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Community Services Block Grant				
Salaries & employee benefits	197,861	196,098		
Other operating	4,500	7,463		
Social Services assistance	14,266	16,971		
	<u>216,627</u>	<u>220,532</u>	<u>(3,905)</u>	<u>210,498</u>
Therapeutic Foster Care				
Salaries & employee benefits	232,848	237,817		
Other operating	21,777	14,363		
Social Services assistance	1,000	744		
	<u>255,625</u>	<u>252,924</u>	<u>2,701</u>	<u>226,692</u>
Adoptions				
Salaries & employee benefits	787,685	770,670		
Other operating	17,056	21,049		
Social Services assistance	3,500	3,054		
	<u>808,241</u>	<u>794,773</u>	<u>13,468</u>	<u>770,136</u>
Child Advocacy				
Salaries & employee benefits	269,700	279,688		
Other operating	57,681	33,371		
Social Services assistance	4,000	234		
	<u>331,381</u>	<u>313,293</u>	<u>18,088</u>	<u>314,826</u>
FamilyNet Administration				
Salaries & employee benefits	686,653	575,539		
Other operating	283,897	194,228		
Social Services assistance	10,000	3,683		
	<u>980,550</u>	<u>773,450</u>	<u>207,100</u>	<u>802,611</u>
FamilyNet Community Support				
Salaries & employee benefits	76,304	42,181		
Other operating	5,554	7,834		
	<u>81,858</u>	<u>50,015</u>	<u>31,843</u>	<u>149,312</u>
FamilyNet Act				
Salaries & employee benefits	613,812	521,988		
Other operating	28,800	6,323		
Social Services assistance	500	1,768		
	<u>643,112</u>	<u>530,079</u>	<u>113,033</u>	<u>589,759</u>
FamilyNet In-home Services				
Salaries & employee benefits	469,021	460,662		
Other operating	14,777	21,878		
	<u>483,798</u>	<u>482,540</u>	<u>1,258</u>	<u>470,093</u>
FamilyNet Adolescent Services				
Salaries & employee benefits	524,359	473,705		
Other operating	3,000	7,533		
	<u>527,359</u>	<u>481,238</u>	<u>46,121</u>	<u>352,478</u>
FamilyNet Family Services				

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Salaries & employee benefits	192,929	139,590		
Other operating	3,000	664		
	<u>195,929</u>	<u>140,254</u>	<u>55,675</u>	<u>196,779</u>
FamilyNet Children Services				
Salaries & employee benefits	288,145	232,481		
Other operating	3,194	5,525		
	<u>291,339</u>	<u>238,006</u>	<u>53,333</u>	<u>248,715</u>
FamilyNet ECST				
Salaries & employee benefits	349,308	306,668		
Other operating	29,486	25,058		
	<u>378,794</u>	<u>331,726</u>	<u>47,068</u>	<u>339,490</u>
FamilyNet Child Protective Services				
Salaries & employee benefits	63,416	62,697		
Other operating	14,008	11,851		
	<u>77,424</u>	<u>74,548</u>	<u>2,876</u>	<u>66,702</u>
Work First				
Salaries & employee benefits	464,252	308,770		
Other operating	363,000	398,899		
Social Services assistance	949,600	899,027		
	<u>1,776,852</u>	<u>1,606,696</u>	<u>170,156</u>	<u>818,155</u>
Office Juvenile Justice Girls Program				
Other operating	49,255	41,110		
	<u>49,255</u>	<u>41,110</u>	<u>8,145</u>	<u>42,418</u>
Administration Group Homes				
Salaries & employee benefits	1,122,168	951,833		
Other operating	45,988	41,019		
	<u>1,168,156</u>	<u>992,852</u>	<u>175,304</u>	<u>987,575</u>
Girls Program				
Other operating	49,175	43,676		
Capital outlay	22,000	-		
	<u>71,175</u>	<u>43,676</u>	<u>27,499</u>	<u>50,852</u>
Boys Program				
Other operating	48,555	40,764		
	<u>48,555</u>	<u>40,764</u>	<u>7,791</u>	<u>46,569</u>
Office Juvenile Justice Boys Program				
Other operating	58,655	56,670		
	<u>58,655</u>	<u>56,670</u>	<u>1,985</u>	<u>57,616</u>
Adult Services				
Other operating	402,493	399,214		
Social Services assistance	1,251,145	296,534		
	<u>1,653,638</u>	<u>695,748</u>	<u>957,890</u>	<u>1,859,838</u>
Adult Social Work				

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Salaries & employee benefits	1,407,783	1,410,719		
Other operating	70,422	57,061		
Social Services assistance	10,500	11,249		
	<u>1,488,705</u>	<u>1,479,029</u>	<u>9,676</u>	<u>1,369,209</u>
Medicaid Administration				
Salaries & employee benefits	934,948	916,489		
Other operating	7,554	5,600		
	<u>942,502</u>	<u>922,089</u>	<u>20,413</u>	<u>907,195</u>
Transportation				
Salaries & employee benefits	469,320	431,481		
Other operating	36,762	33,825		
Capital outlay	72,615	71,843		
	<u>578,697</u>	<u>537,149</u>	<u>41,548</u>	<u>442,683</u>
Nutrition				
Salaries & employee benefits	163,714	161,653		
Other operating	68,058	68,591		
Social Services assistance	478,574	469,877		
	<u>710,346</u>	<u>700,121</u>	<u>10,225</u>	<u>680,062</u>
Public Assistance Administration				
Salaries & employee benefits	1,426,957	1,415,333		
Other operating	25,439	24,140		
	<u>1,452,396</u>	<u>1,439,473</u>	<u>12,923</u>	<u>1,516,292</u>
Food Stamps				
Salaries & employee benefits	1,541,392	1,519,724		
Other operating	88,439	68,834		
Social Services assistance	1,000	-		
	<u>1,630,831</u>	<u>1,588,558</u>	<u>42,273</u>	<u>1,558,592</u>
Child Support				
Salaries & employee benefits	1,327,122	1,093,913		
Other operating	22,331	24,866		
	<u>1,349,453</u>	<u>1,118,779</u>	<u>230,674</u>	<u>1,140,709</u>
General Assistance				
Other operating	98,500	81,908		
Social Services assistance	108,500	91,692		
	<u>207,000</u>	<u>173,600</u>	<u>33,400</u>	<u>164,089</u>
Public Assistance Payments				
Social Services assistance	1,387,520	1,194,810	192,710	1,277,838
Children's Purchase Services				
Social Services assistance	9,352,893	9,070,084	282,809	9,088,897
Total Social Services	<u>43,342,341</u>	<u>35,941,238</u>	<u>7,401,103</u>	<u>36,496,820</u>
Public Health Department				
Health Administration				

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Salaries & employee benefits	711,152	689,591		
Other operating	224,651	197,713		
	<u>935,803</u>	<u>887,304</u>	<u>48,499</u>	<u>902,901</u>
Home Health				
Salaries & employee benefits	1,874,985	1,855,743		
Other operating	1,343,638	1,292,458		
	<u>3,218,623</u>	<u>3,148,201</u>	<u>70,422</u>	<u>2,961,333</u>
Environmental Health				
Salaries & employee benefits	808,503	737,691		
Other operating	126,570	112,375		
	<u>935,073</u>	<u>850,066</u>	<u>85,007</u>	<u>850,643</u>
Maternal Health				
Salaries & employee benefits	36,588	16,566		
Other operating	241,884	223,380		
	<u>278,472</u>	<u>239,946</u>	<u>38,526</u>	<u>1,185,109</u>
Pregnancy Care Management				
Salaries & employee benefits	311,675	309,112		
Other operating	26,000	16,823		
	<u>337,675</u>	<u>325,935</u>	<u>11,740</u>	<u>-</u>
Laboratory				
Salaries & employee benefits	127,674	127,999		
Other operating	47,025	39,586		
	<u>174,699</u>	<u>167,585</u>	<u>7,114</u>	<u>-</u>
Post Partum Newborn				
Salaries & employee benefits	74,024	70,098		
Other operating	6,935	2,985		
	<u>80,959</u>	<u>73,083</u>	<u>7,876</u>	<u>-</u>
Family Care Coordination				
Salaries & employee benefits				
Other operating				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>520,465</u>
Child Health				
Salaries & employee benefits	541,629	491,386		
Other operating	93,236	89,862		
	<u>634,865</u>	<u>581,248</u>	<u>53,617</u>	<u>616,223</u>
Child Health - Human Resource Teams				
Salaries & employee benefits	480,102	458,371		
Other operating	59,102	43,349		
	<u>539,204</u>	<u>501,720</u>	<u>37,484</u>	<u>507,505</u>
Child Health - Smart Start				
Salaries & employee benefits	125,000	124,340		
Other operating	35,500	35,665		
	<u>160,500</u>	<u>160,005</u>	<u>495</u>	<u>159,607</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Care Coordination for Children				
Salaries & employee benefits	314,629	292,585		
Other operating	30,229	24,887		
	<u>344,858</u>	<u>317,472</u>	<u>27,386</u>	<u>-</u>
Health and Wellness				
Salaries & employee benefits				
Other operating				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,165</u>
School Nurse Fund Initiative				
Salaries & employee benefits	156,339	152,909		
Other operating	13,023	9,204		
	<u>169,362</u>	<u>162,113</u>	<u>7,249</u>	<u>164,055</u>
School Nurses Initiative - Catawba Valley Medical Center				
Salaries & employee benefits	283,109	252,418		
Other operating	29,752	25,721		
	<u>312,861</u>	<u>278,139</u>	<u>34,722</u>	<u>299,211</u>
School Nurses - Catawba County				
Salaries & employee benefits	217,644	217,308		
Other operating	19,848	19,086		
	<u>237,492</u>	<u>236,394</u>	<u>1,098</u>	<u>229,853</u>
School Nurses - Newton-Conover				
Salaries & employee benefits	106,602	106,818		
Other operating	12,121	9,696		
	<u>118,723</u>	<u>116,514</u>	<u>2,209</u>	<u>116,045</u>
School Nurses Initiative - Catawba County				
Salaries & employee benefits	61,960	61,722		
Other operating	5,477	5,285		
	<u>67,437</u>	<u>67,007</u>	<u>430</u>	<u>66,129</u>
Dental Health				
Salaries & employee benefits	331,627	328,330		
Other operating	116,061	71,608		
Public Health assistance	43,000	42,986		
	<u>490,688</u>	<u>442,924</u>	<u>47,764</u>	<u>501,715</u>
Glaucoma/Adult Health				
Salaries & employee benefits	424,319	382,332		
Other operating	447,594	300,504		
	<u>871,913</u>	<u>682,836</u>	<u>189,077</u>	<u>658,144</u>
Bioterrorism Grant				
Salaries & employee benefits	43,844	31,900		
Other operating	13,208	12,290		
	<u>57,052</u>	<u>44,190</u>	<u>12,862</u>	<u>42,321</u>
Nurses/Family Planning				

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Salaries & employee benefits	955,755	1,011,634		
Other operating	181,377	151,630		
Public Health assistance	31,000	24,411		
	<u>1,168,132</u>	<u>1,187,675</u>	<u>(19,543)</u>	<u>1,018,858</u>
Women Infants Children Program				
Salaries & employee benefits	762,752	749,706		
Other operating	64,708	65,313		
	<u>827,460</u>	<u>815,019</u>	<u>12,441</u>	<u>758,368</u>
Total Public Health	<u>11,961,851</u>	<u>11,285,376</u>	<u>676,475</u>	<u>11,656,650</u>
Total Human Services	<u>56,284,981</u>	<u>48,069,751</u>	<u>8,215,230</u>	<u>49,245,126</u>
Culture and Recreation				
County Library				
Library Administration - Main Library				
Salaries & employee benefits	822,518	828,140		
Other operating	326,219	300,016		
Non-operating	241,630	-		
	<u>1,390,367</u>	<u>1,128,156</u>	<u>262,211</u>	<u>1,159,811</u>
Sherrills Ford Branch				
Salaries & employee benefits	103,054	104,878		
Other operating	43,317	41,052		
	<u>146,371</u>	<u>145,930</u>	<u>441</u>	<u>144,129</u>
Maiden Branch				
Salaries & employee benefits	69,035	68,849		
Other operating	30,247	26,144		
	<u>99,282</u>	<u>94,993</u>	<u>4,289</u>	<u>92,504</u>
St. Stephens Branch				
Salaries & employee benefits	283,394	264,940		
Other operating	100,888	98,382		
	<u>384,282</u>	<u>363,322</u>	<u>20,960</u>	<u>372,624</u>
Southwest Branch Library				
Salaries & employee benefits	136,531	134,817		
Other operating	128,940	124,110		
	<u>265,471</u>	<u>258,927</u>	<u>6,544</u>	<u>248,059</u>
Conover Branch Library				
Salaries & employee benefits	100,900	99,322		
Other operating	23,253	21,532		
	<u>124,153</u>	<u>120,854</u>	<u>3,299</u>	<u>108,732</u>
Claremont Branch Library				
Salaries & employee benefits	37,048	36,490		
Other operating	16,680	14,041		
	<u>53,728</u>	<u>50,531</u>	<u>3,197</u>	<u>54,156</u>
Total County Library	<u>2,463,654</u>	<u>2,162,713</u>	<u>300,941</u>	<u>2,180,015</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Arts-Administration				
Other operating	532,000	532,000	-	497,450
Other Cultural				
Other operating	8,000	-	8,000	-
Total Culture and Recreation	3,003,654	2,694,713	308,941	2,677,465
Education				
Catawba County Schools				
Current expense	24,801,580	24,801,580		
Fines and forfeitures	599,900	348,793		
	25,401,480	25,150,373	251,107	25,118,363
Newton-Conover City Schools				
Current expense	4,304,825	4,304,825		
Fines and forfeitures	104,125	60,547		
	4,408,950	4,365,372	43,578	4,275,583
Hickory City Schools				
Current expense	6,378,376	6,378,376		
Fines and forfeitures	154,280	89,666		
	6,532,656	6,468,042	64,614	6,246,902
Catawba Valley Community College				
Current expense	3,712,188	3,712,188	-	3,617,068
Total Education	40,055,274	39,695,975	359,299	39,257,916
Debt Service				
General obligation bonds				
Principal	4,390,000	4,390,000		
Interest	344,010	344,006		
	4,734,010	4,734,006	4	4,918,106
Installment purchases				
Principal	6,593,305	3,873,304		
Interest	6,821,350	2,206,283		
	13,414,655	6,079,587	7,335,068	34,322,882
Certificates of Participation				
Principal	2,780,005	2,840,000		
Interest	875,970	744,154		
	3,655,975	3,584,154	71,821	4,636,112
Qualified Zone Academy Bonds				
Principal	50,000	50,000	-	50,000
Build America Bonds				
Principal	579,435	579,429		
Interest	244,530	250,147		

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
	823,965	829,576	(5,611)	842,411
Qualified School Construction Bonds				
Principal (sinking fund escrow)	1,853,905	1,853,902		
Interest	-	56,113		
	<u>1,853,905</u>	<u>1,910,015</u>	<u>(56,110)</u>	<u>1,859,698</u>
Advance refunding escrow	<u>1,209,000</u>	<u>1,128,232</u>	<u>80,768</u>	<u>-</u>
Bond Issuance Costs	<u>275,750</u>	<u>135,592</u>	<u>140,158</u>	<u>448,255</u>
Total Debt Service	<u>26,017,260</u>	<u>18,451,162</u>	<u>7,566,098</u>	<u>47,077,464</u>
Total expenditures	<u>177,479,832</u>	<u>156,700,084</u>	<u>20,779,748</u>	<u>183,797,485</u>
Revenues over (under) expenditures	<u>(19,460,618)</u>	<u>1,074,452</u>	<u>20,535,070</u>	<u>(27,607,682)</u>
Other financing sources (uses)				
Transfers from				
School Capital Fund	50,000	50,000	-	-
School Construction Fund	-	-	-	6,612
Transfers to				
Emergency Telephone System	(18,116)	(18,116)	-	-
Citizens Alert System Fund	(15,624)	(15,624)	-	(15,056)
Reappraisal Fund	(382,150)	(382,150)	-	(371,643)
General Capital Projects Fund	(1,300,000)	(1,300,000)	-	(1,348,500)
School Construction Fund	(536,823)	(536,823)	-	-
Water and Sewer Construction Fund	(530,000)	(530,000)	-	(775,000)
Water and Sewer Operations Fund	(245,000)	(245,000)	-	-
Installment purchase obligation issued	6,966,400	184,750	(6,781,650)	-
Refunding limited obligation bonds issued	-	-	-	41,995,366
Refunding certificates of participation issued	11,050,000	10,965,000	(85,000)	-
Payment to refunded bond escrow agent	(9,750,000)	(9,750,000)	-	(17,777,592)
Premium on limited obligation bonds	-	-	-	3,873,747
Sale of capital assets	-	9,169	9,169	24,349
Fund Balance appropriated/contingency	<u>14,171,931</u>	<u>-</u>	<u>(14,171,931)</u>	<u>-</u>
Total other financing sources (uses)	<u>19,460,618</u>	<u>(1,568,794)</u>	<u>(21,029,412)</u>	<u>25,612,283</u>
Net change in fund balance	<u>-</u>	<u>(494,342)</u>	<u>(494,342)</u>	<u>(1,995,399)</u>
Fund Balances - Beginning of Year		<u>50,492,636</u>		
Fund Balances - End of Year		<u>\$ 49,998,294</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ (505)	\$ (505)	\$ 3,598
Total revenues	<u>-</u>	<u>(505)</u>	<u>(505)</u>	<u>3,598</u>
Expenditures				
Current				
General government				
Salaries & employee benefits	324,820	308,663	16,157	300,671
Other operating	84,330	60,832	23,498	43,273
Capital outlay	-	-	-	23,606
Total expenditures	<u>409,150</u>	<u>369,495</u>	<u>39,655</u>	<u>367,550</u>
Excess of revenues over (under) expenditures	<u>(409,150)</u>	<u>(370,000)</u>	<u>39,150</u>	<u>(363,952)</u>
Other Financing Sources (Uses)				
Transfers from				
General Fund	382,150	382,150	-	371,643
Fund balance appropriated	27,000	-	(27,000)	-
Total other financing sources (uses)	<u>409,150</u>	<u>382,150</u>	<u>(27,000)</u>	<u>371,643</u>
Net change in fund balance	<u>\$ -</u>	12,150	<u>\$ 12,150</u>	7,691
Fund Balances - Beginning of Year		<u>158,963</u>		<u>151,272</u>
Fund Balances - End of Year		<u>\$ 171,113</u>		<u>\$ 158,963</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ (648)	\$ (648)	\$ 4,088
Total revenues	<u>-</u>	<u>(648)</u>	<u>(648)</u>	<u>4,088</u>
Expenditures				
Other operating	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(648)</u>	<u>(648)</u>	<u>4,088</u>
Other Financing Sources (Uses)				
Transfers from	-	-	-	-
Transfers to	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(648)</u>	<u>\$ (648)</u>	<u>4,088</u>
Fund Balances - Beginning of Year		<u>449,405</u>		<u>445,317</u>
Fund Balances - End of Year		<u>\$ 448,757</u>		<u>\$ 449,405</u>

Combining Statements for Nonmajor Funds

CATAWBA COUNTY, NORTH CAROLINA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

	<u>Special Revenue Funds (Schedule C-1)</u>	<u>Capital Project Funds (Schedule D-1)</u>	<u>Total Nonmajor Governmental Funds (Exhibit 3)</u>
Assets			
Cash and investments	\$ 3,963,070	\$ 12,784,051	\$ 16,747,121
Taxes receivable - net	186,510	-	186,510
Due from other governments	111,817	998,203	1,110,020
Interest receivable	6,080	21,815	27,895
Total assets	<u>4,267,477</u>	<u>13,804,069</u>	<u>18,071,546</u>
Liabilities			
Accounts payable and accrued liabilities	<u>37,100</u>	<u>1,193,816</u>	<u>1,230,916</u>
Total liabilities	<u>37,100</u>	<u>1,193,816</u>	<u>1,230,916</u>
Deferred Inflows of Resources			
Taxes receivable	186,510	-	186,510
Prepaid taxes	<u>18,128</u>	<u>-</u>	<u>18,128</u>
Total deferred inflows of resources	<u>204,638</u>	<u>-</u>	<u>204,638</u>
Fund Balances			
Restricted			
Stabilization by State Statute	117,897	1,020,018	1,137,915
Public Safety	2,658,023	-	2,658,023
Fire Protection	893,577	-	893,577
Library Endowment	236,757	-	236,757
Scholarship	44,288	-	44,288
Parks Preservation	75,197	-	75,197
Hospital Capital	-	5,393,919	5,393,919
Committed			
School Capital	-	6,172,623	6,172,623
Hospital Construction	-	23,693	23,693
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>4,025,739</u>	<u>12,610,253</u>	<u>16,635,992</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,267,477</u>	<u>\$ 13,804,069</u>	<u>\$ 18,071,546</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, 2013

	Special Revenue Funds (Schedule C-3)	Capital Project Funds (Schedule D-2)	Total Nonmajor Governmental Funds (Exhibit 4)
Revenues			
Ad valorem taxes	\$ 5,745,517	\$ -	\$ 5,745,517
Other taxes	-	3,896,004	3,896,004
Restricted intergovernmental revenues	629,976	359,741	989,717
Licenses and permits	15,569	-	15,569
Investment earnings	(4,928)	(13,156)	(18,084)
Miscellaneous	<u>12,712</u>	<u>-</u>	<u>12,712</u>
Total revenues	<u>6,398,846</u>	<u>4,242,589</u>	<u>10,641,435</u>
Expenditures			
Current			
Public safety	6,366,387	-	6,366,387
Economic and physical development	71,492	-	71,492
Capital outlay	<u>-</u>	<u>7,699,803</u>	<u>7,699,803</u>
Total expenditures	<u>6,437,879</u>	<u>7,699,803</u>	<u>14,137,682</u>
Excess of revenues over (under) expenditures	(39,033)	(3,457,214)	(3,496,247)
Other Financing Sources (Uses)			
Transfers from other funds	33,740	47,704	81,444
Transfers to other funds	<u>(102,000)</u>	<u>(227,400)</u>	<u>(329,400)</u>
Total other financing sources (uses)	<u>(68,260)</u>	<u>(179,696)</u>	<u>(247,956)</u>
Net change in fund balance	(107,293)	(3,636,910)	(3,744,203)
Fund Balances - Beginning of Year	<u>4,133,032</u>	<u>16,247,163</u>	<u>20,380,195</u>
Fund Balances - End of Year	<u>\$ 4,025,739</u>	<u>\$ 12,610,253</u>	<u>\$ 16,635,992</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, 2013

	Emergency Telephone System Fund	Citizens' Alert System Fund	Narcotics Seized Funds And Property Fund	Rescue Squads Fund
Assets				
Cash and investments	\$ 2,273,982	\$ 30,687	\$ 105,215	\$ 285,239
Taxes receivable - net	-	-	-	-
Due from other governments	95,224	14,226	2,367	-
Interest receivable	3,851	62	194	-
Total assets	<u>2,373,057</u>	<u>44,975</u>	<u>107,776</u>	<u>285,239</u>
Liabilities and Fund Balances				
Accounts payable and accrued liabilities	35,634	1,419	-	47
Total liabilities	<u>35,634</u>	<u>1,419</u>	<u>-</u>	<u>47</u>
Deferred Inflows of Resources				
Taxes receivable	-	-	-	-
Prepaid taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted				
Stabilization by State Statute	99,075	14,288	2,561	-
Public Safety	2,238,348	29,268	105,215	285,192
Fire Protection	-	-	-	-
Library Endowment	-	-	-	-
Scholarship	-	-	-	-
Parks Preservation	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>2,337,423</u>	<u>43,556</u>	<u>107,776</u>	<u>285,192</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,373,057</u>	<u>\$ 44,975</u>	<u>\$ 107,776</u>	<u>\$ 285,239</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>
\$ 236,757	\$ 44,288	\$ 75,197	\$ -	\$ 911,705	\$ 3,963,070
-	-	-	-	186,510	186,510
-	-	-	-	-	111,817
392	73	112	-	1,396	6,080
<u>237,149</u>	<u>44,361</u>	<u>75,309</u>	<u>-</u>	<u>1,099,611</u>	<u>4,267,477</u>
-	-	-	-	-	37,100
-	-	-	-	-	37,100
-	-	-	-	186,510	186,510
-	-	-	-	18,128	18,128
-	-	-	-	204,638	204,638
-	-	-	-	-	-
392	73	112	-	1,396	117,897
-	-	-	-	-	2,658,023
-	-	-	-	893,577	893,577
236,757	-	-	-	-	236,757
-	44,288	-	-	-	44,288
-	-	75,197	-	-	75,197
-	-	-	-	-	-
<u>237,149</u>	<u>44,361</u>	<u>75,309</u>	<u>-</u>	<u>894,973</u>	<u>4,025,739</u>
<u>\$ 237,149</u>	<u>\$ 44,361</u>	<u>\$ 75,309</u>	<u>\$ -</u>	<u>\$ 1,099,611</u>	<u>\$ 4,267,477</u>

CATAWBA COUNTY, NORTH CAROLINA
Fire District Funds
Subcombining Balance Sheet
June 30, 2013

	<u>Mountain View Fire District Fund</u>	<u>Propst Fire District Fund</u>	<u>St. Stephens Fire District Fund</u>	<u>Conover Rural Fire District Fund</u>	<u>Oxford Fire District Fund</u>
Assets					
Cash and investments	\$ 19,968	\$ 14,789	\$ 46,379	\$ 101,570	\$ 22,359
Taxes receivable - net	15,578	14,858	23,982	2,921	11,871
Interest receivable	22	19	56	167	27
Total assets	<u>35,568</u>	<u>29,666</u>	<u>70,417</u>	<u>104,658</u>	<u>34,257</u>
Liabilities and Fund Balances					
Accounts payable and accrued liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Taxes receivable	15,578	14,858	23,982	2,921	11,871
Prepaid taxes	1,944	872	2,964	282	1,189
Total deferred inflows of resources	<u>17,522</u>	<u>15,730</u>	<u>26,946</u>	<u>3,203</u>	<u>13,060</u>
Fund Balances					
Restricted					
Stabilization by State Statute	22	19	56	167	27
Fire Protection	18,024	13,917	43,415	101,288	21,170
Total fund balances	<u>18,046</u>	<u>13,936</u>	<u>43,471</u>	<u>101,455</u>	<u>21,197</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 35,568</u>	<u>\$ 29,666</u>	<u>\$ 70,417</u>	<u>\$ 104,658</u>	<u>\$ 34,257</u>

(continued on page 110)

Sherrills Ford Fire District Fund	Bandys Fire District Fund	Maiden Fire District Fund	Claremont Fire District Fund	Catawba Fire District Fund	Long View Fire District Fund	Newton Rural Fire District Fund
\$ 55,401	\$ 53,068	\$ 95,413	\$ 26,308	\$ 387,916	\$ 16,124	\$ 17,294
39,730	21,574	9,375	8,806	9,986	706	11,904
68	78	154	36	644	25	19
<u>95,199</u>	<u>74,720</u>	<u>104,942</u>	<u>35,150</u>	<u>398,546</u>	<u>16,855</u>	<u>29,217</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
39,730	21,574	9,375	8,806	9,986	706	11,904
3,811	1,707	772	1,135	511	88	1,256
<u>43,541</u>	<u>23,281</u>	<u>10,147</u>	<u>9,941</u>	<u>10,497</u>	<u>794</u>	<u>13,160</u>
68	78	154	36	644	25	19
51,590	51,361	94,641	25,173	387,405	16,036	16,038
<u>51,658</u>	<u>51,439</u>	<u>94,795</u>	<u>25,209</u>	<u>388,049</u>	<u>16,061</u>	<u>16,057</u>
<u>\$ 95,199</u>	<u>\$ 74,720</u>	<u>\$ 104,942</u>	<u>\$ 35,150</u>	<u>\$ 398,546</u>	<u>\$ 16,855</u>	<u>\$ 29,217</u>

CATAWBA COUNTY, NORTH CAROLINA
Fire District Funds
Subcombining Balance Sheet
June 30, 2013

	<u>Cooksville Fire District Fund</u>	<u>Hickory Rural Fire District Fund</u>	<u>Total Fire District Funds</u>
Assets			
Cash and investments	\$ 40,228	\$ 14,888	\$ 911,705
Taxes receivable - net	4,313	10,906	186,510
Interest receivable	64	17	1,396
Total assets	<u>44,605</u>	<u>25,811</u>	<u>1,099,611</u>
Liabilities and Fund Balances			
Accounts payable and accrued liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources			
Taxes receivable	4,313	10,906	186,510
Taxes collected in advance	<u>623</u>	<u>974</u>	<u>18,128</u>
Total deferred inflows of resources	<u>4,936</u>	<u>11,880</u>	<u>204,638</u>
Fund Balances			
Restricted			
Stabilization by State Statute	64	17	1,396
Fire Protection	<u>39,605</u>	<u>13,914</u>	<u>893,577</u>
Total fund balances	<u>39,669</u>	<u>13,931</u>	<u>894,973</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 44,605</u>	<u>\$ 25,811</u>	<u>\$ 1,099,611</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, 2013

	<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>
Revenues				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 1,013,173
Restricted intergovernmental revenues	518,772	43,041	15,435	-
Licenses and permits	-	-	-	-
Investment earnings	(3,903)	(133)	358	(1,411)
Miscellaneous	-	10,000	2,438	-
Total revenues	<u>514,869</u>	<u>52,908</u>	<u>18,231</u>	<u>1,011,762</u>
Expenditures				
Current				
Public safety	447,149	56,893	156,976	1,005,718
Economic and physical development	-	-	-	-
Total expenditures	<u>447,149</u>	<u>56,893</u>	<u>156,976</u>	<u>1,005,718</u>
Excess of revenue over (under) expenditures	<u>67,720</u>	<u>(3,985)</u>	<u>(138,745)</u>	<u>6,044</u>
Other Financing Sources (Uses)				
Transfers from other funds	18,116	15,624	-	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>18,116</u>	<u>15,624</u>	<u>-</u>	<u>-</u>
Net change in fund balance	85,836	11,639	(138,745)	6,044
Fund Balances - Beginning of Year	<u>2,251,587</u>	<u>31,917</u>	<u>246,521</u>	<u>279,148</u>
Fund Balances - End of Year	<u>\$ 2,337,423</u>	<u>\$ 43,556</u>	<u>\$ 107,776</u>	<u>\$ 285,192</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>
\$ -	\$ -	\$ -	\$ -	\$ 4,732,344	\$ 5,745,517
-	-	-	52,728	-	629,976
-	-	15,569	-	-	15,569
(343)	(65)	(154)	52	671	(4,928)
-	250	24	-	-	12,712
<u>(343)</u>	<u>185</u>	<u>15,439</u>	<u>52,780</u>	<u>4,733,015</u>	<u>6,398,846</u>
-	-	-	-	4,699,651	6,366,387
-	-	-	71,492	-	71,492
-	-	-	71,492	4,699,651	6,437,879
<u>(343)</u>	<u>185</u>	<u>15,439</u>	<u>(18,712)</u>	<u>33,364</u>	<u>(39,033)</u>
-	-	-	-	-	33,740
-	-	(102,000)	-	-	(102,000)
-	-	(102,000)	-	-	(68,260)
(343)	185	(86,561)	(18,712)	33,364	(107,293)
<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>\$ 237,149</u>	<u>\$ 44,361</u>	<u>\$ 75,309</u>	<u>\$ -</u>	<u>\$ 894,973</u>	<u>\$ 4,025,739</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Restricted intergovernmental revenues				
North Carolina 911 funds	518,772	518,772	-	502,077
Investment earnings	-	(3,903)	(3,903)	19,190
Total revenues	<u>518,772</u>	<u>514,869</u>	<u>(3,903)</u>	<u>521,267</u>
Expenditures				
Current				
Public Safety				
Salaries & employee benefits	92,172	88,068	4,104	90,001
Other operating	538,687	323,862	214,825	294,572
Capital outlay	43,579	35,219	8,360	81,111
Total expenditures	<u>674,438</u>	<u>447,149</u>	<u>227,289</u>	<u>465,684</u>
Excess of revenues over (under) expenditures	<u>(155,666)</u>	<u>67,720</u>	<u>223,386</u>	<u>55,583</u>
Other Financing Sources (Uses)				
Transfers from				
General Fund	18,116	18,116	-	-
Transfers to				
General Capital Projects Fund	-	-	-	(80,263)
Fund balance appropriated	<u>137,550</u>	<u>-</u>	<u>(137,550)</u>	<u>-</u>
Total other financing sources (uses)	<u>155,666</u>	<u>18,116</u>	<u>(137,550)</u>	<u>(80,263)</u>
Net change in fund balance	<u>\$ -</u>	<u>85,836</u>	<u>\$ 85,836</u>	<u>(24,680)</u>
Fund Balances - Beginning of Year		<u>2,251,587</u>		<u>2,276,267</u>
Fund Balances - End of Year		<u>\$ 2,337,423</u>		<u>\$ 2,251,587</u>

The County transferred \$18,116 from the General Fund to cover ineligible 911 expenses from the prior fiscal year.

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	2013			Actual Prior Year
	Budget	Actual	Over/Under	
Revenues				
Restricted intergovernmental revenues - federal	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Restricted intergovernmental revenues - local	11,521	23,041	11,520	\$ 11,521
Investment earnings	-	(133)	(133)	213
Miscellaneous	10,000	10,000	-	10,000
Total revenues	<u>41,521</u>	<u>52,908</u>	<u>11,387</u>	<u>41,734</u>
Expenditures				
Current				
Public Safety				
Salaries & employee benefits	19,645	19,393	252	18,620
Other operating	37,500	37,500	-	37,500
Total expenditures	<u>57,145</u>	<u>56,893</u>	<u>252</u>	<u>56,120</u>
Excess of revenues over (under) expenditures	<u>(15,624)</u>	<u>(3,985)</u>	<u>11,639</u>	<u>(14,386)</u>
Other Financing Sources (Uses)				
Transfers from				
General Fund	15,624	15,624	-	15,056
Total other financing sources (uses)	<u>15,624</u>	<u>15,624</u>	<u>-</u>	<u>15,056</u>
Net change in fund balance	<u>\$ -</u>	11,639	<u>\$ 11,639</u>	670
Fund Balances - Beginning of Year		<u>31,917</u>		<u>31,247</u>
Fund Balances - End of Year		<u>\$ 43,556</u>		<u>\$ 31,917</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Restricted intergovernmental revenues				
U. S. Treasury				
Drug reimbursement	\$ 20,000	\$ 15,435	\$ (4,565)	\$ 2,244
Investment earnings	-	358	358	1,670
Sale of properties	1,000	1,545	545	-
Miscellaneous	-	893	893	-
Total revenues	<u>21,000</u>	<u>18,231</u>	<u>(2,769)</u>	<u>3,914</u>
Expenditures				
Current				
Public Safety				
Other operating	16,060	3,278	12,782	18,000
Capital outlay	154,665	153,698	967	-
Total expenditures	<u>170,725</u>	<u>156,976</u>	<u>13,749</u>	<u>18,000</u>
Excess of revenues over (under) expenditures	<u>(149,725)</u>	<u>(138,745)</u>	<u>10,980</u>	<u>(14,086)</u>
Other Financing Sources (Uses)				
Fund balance appropriated	149,725	-	(149,725)	-
Total other financing sources (uses)	<u>149,725</u>	<u>-</u>	<u>(149,725)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(138,745)</u>	<u>\$ (138,745)</u>	<u>(14,086)</u>
Fund Balances - Beginning of Year		<u>246,521</u>		<u>260,607</u>
Fund Balances - End of Year		<u>\$ 107,776</u>		<u>\$ 246,521</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 1,013,173	\$ 1,013,173	\$ -	\$ 982,158
Investment earnings	-	(1,411)	(1,411)	1,233
Total revenues	<u>1,013,173</u>	<u>1,011,762</u>	<u>(1,411)</u>	<u>983,391</u>
Expenditures				
Public Safety				
Other operating	1,040,736	1,005,718	35,018	997,131
Total expenditures	<u>1,040,736</u>	<u>1,005,718</u>	<u>35,018</u>	<u>997,131</u>
Excess of revenues over (under) expenditures	<u>(27,563)</u>	<u>6,044</u>	<u>33,607</u>	<u>(13,740)</u>
Other Financing Sources (Uses)				
Fund balance appropriated	27,563	-	(27,563)	-
Total other financing sources (uses)	<u>27,563</u>	<u>-</u>	<u>(27,563)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>6,044</u>	<u>\$ 6,044</u>	<u>(13,740)</u>
Fund Balances - Beginning of Year		<u>279,148</u>		<u>292,888</u>
Fund Balances - End of Year		<u>\$ 285,192</u>		<u>\$ 279,148</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ (343)	\$ (343)	\$ 2,286
Total revenues	<u>-</u>	<u>(343)</u>	<u>(343)</u>	<u>2,286</u>
Expenditures				
Culture and recreation	-	-	-	-
Other operating	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(343)</u>	<u>(343)</u>	<u>2,286</u>
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(343)</u>	<u>\$ (343)</u>	<u>2,286</u>
Fund Balances - Beginning of Year		<u>237,492</u>		<u>235,206</u>
Fund Balances - End of Year		<u>\$ 237,149</u>		<u>\$ 237,492</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ (65)	\$ (65)	\$ 427
Miscellaneous				
Donations	<u>1,500</u>	<u>250</u>	<u>(1,250)</u>	<u>1,250</u>
Total revenues	<u>1,500</u>	<u>185</u>	<u>(1,315)</u>	<u>1,677</u>
Expenditures				
Human services				
Scholarship awards	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>800</u>
Total expenditures	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>800</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>185</u>	<u>185</u>	<u>877</u>
Other Financing Sources (Uses)				
Fund balance appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>185</u>	<u>\$ 185</u>	<u>877</u>
Fund Balances - Beginning of Year		<u>44,176</u>		<u>43,299</u>
Fund Balances - End of Year		<u>\$ 44,361</u>		<u>\$ 44,176</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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Licenses and permits				
Developer fee	\$ -	\$ 15,569	\$ 15,569	\$ 17,621
Investment earnings	-	(154)	(154)	1,466
Miscellaneous				
Cookbook sales	-	24	24	72
Total revenues	<u>-</u>	<u>15,439</u>	<u>15,439</u>	<u>19,159</u>
Expenditures				
Economic and physical development				
Other operating	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>15,439</u>	<u>15,439</u>	<u>19,159</u>
Other Financing Sources (Uses)				
Fund balance appropriated	102,000	-	(102,000)	-
Transfers to				
General Capital Projects Fund	(102,000)	(102,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(102,000)</u>	<u>(102,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(86,561)</u>	<u>\$ (86,561)</u>	<u>19,159</u>
Fund Balances - Beginning of Year		<u>161,870</u>		<u>142,711</u>
Fund Balances - End of Year		<u>\$ 75,309</u>		<u>\$ 161,870</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, 2013

NC Housing Finance Agency 2011 Urgent Repair Grant - URP11	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	\$ -
Investment earnings	-	60	52	112	112
Total revenues	<u>37,500</u>	<u>37,560</u>	<u>52</u>	<u>37,612</u>	<u>112</u>
Expenditures					
Economic and physical development					
Administration	4,200	-	5,138	5,138	(938)
Rehabilitation	33,300	17,600	14,874	32,474	826
Total expenditures	<u>37,500</u>	<u>17,600</u>	<u>20,012</u>	<u>37,612</u>	<u>(112)</u>
Excess of revenues over (under) expenditures	-	19,960	(19,960)	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ 19,960</u>	(19,960)	<u>\$ -</u>	<u>\$ -</u>
Fund Balances - Beginning of Year			19,960		
Fund Balances - End of Year			<u>\$ -</u>		

Community Development Block Grant Individual Development Accounts (09-C-2042)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues	\$ 70,000	\$ 49,758	\$ 2,728	\$ 52,486	\$ (17,514)
Total revenues	<u>70,000</u>	<u>49,758</u>	<u>2,728</u>	<u>52,486</u>	<u>(17,514)</u>
Expenditures					
Economic and physical development					
Administration	10,000	10,000	-	10,000	-
Housing assistance	60,000	41,006	1,480	42,486	17,514
Total expenditures	<u>70,000</u>	<u>51,006</u>	<u>1,480</u>	<u>52,486</u>	<u>17,514</u>
Excess of revenues over (under) expenditures	-	(1,248)	1,248	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ (1,248)</u>	1,248	<u>\$ -</u>	<u>\$ -</u>
Fund Balances - Beginning of Year			(1,248)		
Fund Balances - End of Year			<u>\$ -</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, 2013

Community Development Block Grant NC Tomorrow Initiative Project (11-C-2273NCT)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -
Total revenues	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Expenditures					
Economic and physical development					
Administration	5,000	-	5,000	5,000	-
Planning	45,000	-	45,000	45,000	-
Total expenditures	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</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>
Fund Balances - Beginning of Year			<u>-</u>		
Fund Balances - End of Year			<u>\$ -</u>		

Community Development Block Grant 2012 NC Scattered Site Housing Project (12-C-2412)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues	\$ 225,000	\$ -	\$ -	\$ -	\$ (225,000)
Total revenues	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(225,000)</u>
Expenditures					
Economic and physical development					
Administration	22,500	-	-	-	22,500
Rehabilitation	202,500	-	-	-	202,500
Total expenditures	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>225,000</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>
Fund Balances - Beginning of Year			<u>-</u>		
Fund Balances - End of Year			<u>\$ -</u>		
Grand Total					
Fund Balances - Beginning of Year			<u>18,712</u>		
Fund Balances - End of Year			<u>\$ -</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, 2013

	Mountain View Fire District Fund	Propst Fire District Fund	St. Stephens Fire District Fund	Conover Rural Fire District Fund	Oxford Fire District Fund
Revenues					
Ad valorem taxes	\$ 431,752	\$ 203,832	\$ 616,873	\$ 75,818	\$ 267,351
Investment earnings	191	76	165	(391)	84
Total revenues	<u>431,943</u>	<u>203,908</u>	<u>617,038</u>	<u>75,427</u>	<u>267,435</u>
Expenditures					
Current					
Public safety	<u>420,840</u>	<u>200,339</u>	<u>653,326</u>	<u>19,712</u>	<u>255,315</u>
Total expenditures	<u>420,840</u>	<u>200,339</u>	<u>653,326</u>	<u>19,712</u>	<u>255,315</u>
Excess of revenue over (under) expenditures	<u>11,103</u>	<u>3,569</u>	<u>(36,288)</u>	<u>55,715</u>	<u>12,120</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	11,103	3,569	(36,288)	55,715	12,120
Fund Balances - Beginning of Year	<u>6,943</u>	<u>10,367</u>	<u>79,759</u>	<u>45,740</u>	<u>9,077</u>
Fund Balances - End of Year	<u>\$ 18,046</u>	<u>\$ 13,936</u>	<u>\$ 43,471</u>	<u>\$ 101,455</u>	<u>\$ 21,197</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>
\$ 1,376,010	\$ 444,734	\$ 170,112	\$ 234,447	\$ 133,616	\$ 22,317	\$ 357,368
651	118	(59)	72	(497)	(13)	149
<u>1,376,661</u>	<u>444,852</u>	<u>170,053</u>	<u>234,519</u>	<u>133,119</u>	<u>22,304</u>	<u>357,517</u>
<u>1,388,700</u>	<u>460,638</u>	<u>164,945</u>	<u>227,230</u>	<u>144,439</u>	<u>21,142</u>	<u>353,764</u>
<u>1,388,700</u>	<u>460,638</u>	<u>164,945</u>	<u>227,230</u>	<u>144,439</u>	<u>21,142</u>	<u>353,764</u>
<u>(12,039)</u>	<u>(15,786)</u>	<u>5,108</u>	<u>7,289</u>	<u>(11,320)</u>	<u>1,162</u>	<u>3,753</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(12,039)	(15,786)	5,108	7,289	(11,320)	1,162	3,753
<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>\$ 51,658</u>	<u>\$ 51,439</u>	<u>\$ 94,795</u>	<u>\$ 25,209</u>	<u>\$ 388,049</u>	<u>\$ 16,061</u>	<u>\$ 16,057</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, 2013

	<u>Cooksville Fire District Fund</u>	<u>Hickory Rural Fire District Fund</u>	<u>Total Fire District Funds</u>
Revenues			
Ad valorem taxes	\$ 92,061	\$ 306,053	\$ 4,732,344
Investment earnings	(15)	140	671
Total revenues	<u>92,046</u>	<u>306,193</u>	<u>4,733,015</u>
Expenditures			
Current			
Public safety	<u>89,902</u>	<u>299,359</u>	<u>4,699,651</u>
Total expenditures	<u>89,902</u>	<u>299,359</u>	<u>4,699,651</u>
Excess of revenue over (under) expenditures	<u>2,144</u>	<u>6,834</u>	<u>33,364</u>
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2,144	6,834	33,364
Fund Balances - Beginning of Year	<u>37,525</u>	<u>7,097</u>	<u>861,609</u>
Fund Balances - End of Year	<u>\$ 39,669</u>	<u>\$ 13,931</u>	<u>\$ 894,973</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 417,825	\$ 431,752	\$ 13,927	\$ 428,033
Investment earnings	-	191	191	281
Total revenues	<u>417,825</u>	<u>431,943</u>	<u>14,118</u>	<u>428,314</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>420,840</u>	<u>420,840</u>	-	<u>436,028</u>
Total expenditures	<u>420,840</u>	<u>420,840</u>	-	<u>436,028</u>
Excess of revenues over (under) expenditures	(3,015)	11,103	14,118	(7,714)
Other Financing Sources (Uses)				
Fund balance appropriated	<u>3,015</u>	-	<u>(3,015)</u>	-
Total other financing sources (uses)	<u>3,015</u>	-	<u>(3,015)</u>	-
Net change in fund balance	<u>\$ -</u>	11,103	<u>\$ 11,103</u>	(7,714)
Fund Balances - Beginning of Year		<u>6,943</u>		<u>14,657</u>
Fund Balances - End of Year		<u>\$ 18,046</u>		<u>\$ 6,943</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 195,659	\$ 203,832	\$ 8,173	\$ 200,601
Investment earnings	-	76	76	150
Total revenues	<u>195,659</u>	<u>203,908</u>	<u>8,249</u>	<u>200,751</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>200,339</u>	<u>200,339</u>	-	<u>206,386</u>
Total expenditures	<u>200,339</u>	<u>200,339</u>	-	<u>206,386</u>
Excess of revenues over (under) expenditures	(4,680)	3,569	8,249	(5,635)
Other Financing Sources (Uses)				
Fund balance appropriated	<u>4,680</u>	-	<u>(4,680)</u>	-
Total other financing sources (uses)	<u>4,680</u>	-	<u>(4,680)</u>	-
Net change in fund balance	<u>\$ -</u>	3,569	<u>\$ 3,569</u>	(5,635)
Fund Balances - Beginning of Year		<u>10,367</u>		<u>16,002</u>
Fund Balances - End of Year		<u>\$ 13,936</u>		<u>\$ 10,367</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 582,560	\$ 616,873	\$ 34,313	\$ 609,298
Investment earnings	-	165	165	1,116
Total revenues	<u>582,560</u>	<u>617,038</u>	<u>34,478</u>	<u>610,414</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>653,326</u>	<u>653,326</u>	-	<u>609,069</u>
Total expenditures	<u>653,326</u>	<u>653,326</u>	-	<u>609,069</u>
Excess of revenues over (under) expenditures	(70,766)	(36,288)	34,478	1,345
Other Financing Sources (Uses)				
Fund balance appropriated	<u>70,766</u>	-	<u>(70,766)</u>	-
Total other financing sources (uses)	<u>70,766</u>	-	<u>(70,766)</u>	-
Net change in fund balance	<u>\$ -</u>	(36,288)	<u>\$ (36,288)</u>	1,345
Fund Balances - Beginning of Year		<u>79,759</u>		<u>78,414</u>
Fund Balances - End of Year		<u>\$ 43,471</u>		<u>\$ 79,759</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 78,280	\$ 75,818	\$ (2,462)	\$ 76,903
Investment earnings	-	(391)	(391)	1,872
Total revenues	<u>78,280</u>	<u>75,427</u>	<u>(2,853)</u>	<u>78,775</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>48,843</u>	<u>19,712</u>	<u>29,131</u>	<u>209,639</u>
Total expenditures	<u>48,843</u>	<u>19,712</u>	<u>29,131</u>	<u>209,639</u>
Excess of revenues over (under) expenditures	29,437	55,715	26,278	(130,864)
Other Financing Sources (Uses)				
Fund balance appropriated	<u>(29,437)</u>	-	<u>29,437</u>	-
Total other financing sources (uses)	<u>(29,437)</u>	-	<u>29,437</u>	-
Net change in fund balance	<u>\$ -</u>	55,715	<u>\$ 55,715</u>	(130,864)
Fund Balances - Beginning of Year		<u>45,740</u>		<u>176,604</u>
Fund Balances - End of Year		<u>\$ 101,455</u>		<u>\$ 45,740</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 255,315	\$ 267,351	\$ 12,036	\$ 262,755
Investment earnings	-	84	84	236
Total revenues	<u>255,315</u>	<u>267,435</u>	<u>12,120</u>	<u>262,991</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>255,315</u>	<u>255,315</u>	-	<u>287,937</u>
Total expenditures	<u>255,315</u>	<u>255,315</u>	-	<u>287,937</u>
Excess of revenues over (under) expenditures	-	12,120	12,120	(24,946)
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	12,120	<u>\$ 12,120</u>	(24,946)
Fund Balances - Beginning of Year		<u>9,077</u>		<u>34,023</u>
Fund Balances - End of Year		<u>\$ 21,197</u>		<u>\$ 9,077</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 1,346,269	\$ 1,376,010	\$ 29,741	\$ 1,367,045
Investment earnings	-	651	651	1,139
Total revenues	<u>1,346,269</u>	<u>1,376,661</u>	<u>30,392</u>	<u>1,368,184</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>1,388,700</u>	<u>1,388,700</u>	-	<u>1,401,958</u>
Total expenditures	<u>1,388,700</u>	<u>1,388,700</u>	-	<u>1,401,958</u>
Excess of revenues over (under) expenditures	(42,431)	(12,039)	30,392	(33,774)
Other Financing Sources (Uses)				
Transfer from Denver Fire District	-	-	-	-
Fund balance appropriated	<u>42,431</u>	-	<u>(42,431)</u>	-
Total other financing sources (uses)	<u>42,431</u>	-	<u>(42,431)</u>	-
Net change in fund balance	<u>\$ -</u>	(12,039)	<u>\$ (12,039)</u>	(33,774)
Fund Balances - Beginning of Year		<u>63,697</u>		<u>97,471</u>
Fund Balances - End of Year		<u>\$ 51,658</u>		<u>\$ 63,697</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 424,850	\$ 444,734	\$ 19,884	\$ 379,177
Investment earnings	5,788	118	(5,670)	723
Total revenues	<u>430,638</u>	<u>444,852</u>	<u>14,214</u>	<u>379,900</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>460,638</u>	<u>460,638</u>	<u>-</u>	<u>476,183</u>
Total expenditures	<u>460,638</u>	<u>460,638</u>	<u>-</u>	<u>476,183</u>
Excess of revenues over (under) expenditures	(30,000)	(15,786)	14,214	(96,283)
Other Financing Sources (Uses)				
Fund balance appropriated	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>
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>(15,786)</u>	<u>\$ (15,786)</u>	<u>(96,283)</u>
Fund Balances - Beginning of Year		<u>67,225</u>		<u>163,508</u>
Fund Balances - End of Year		<u>\$ 51,439</u>		<u>\$ 67,225</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 164,945	\$ 170,112	\$ 5,167	\$ 167,838
Investment earnings	-	(59)	(59)	896
Total revenues	<u>164,945</u>	<u>170,053</u>	<u>5,108</u>	<u>168,734</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>164,945</u>	<u>164,945</u>	-	<u>192,829</u>
Total expenditures	<u>164,945</u>	<u>164,945</u>	-	<u>192,829</u>
Excess of revenues over (under) expenditures	-	5,108	5,108	(24,095)
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	5,108	<u>\$ 5,108</u>	(24,095)
Fund Balances - Beginning of Year		<u>89,687</u>		<u>113,782</u>
Fund Balances - End of Year		<u>\$ 94,795</u>		<u>\$ 89,687</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 227,230	\$ 234,447	\$ 7,217	\$ 232,603
Investment earnings	-	72	72	308
Total revenues	<u>227,230</u>	<u>234,519</u>	<u>7,289</u>	<u>232,911</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>227,230</u>	<u>227,230</u>	-	<u>232,603</u>
Total expenditures	<u>227,230</u>	<u>227,230</u>	-	<u>232,603</u>
Excess of revenues over (under) expenditures	-	7,289	7,289	308
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	7,289	<u>\$ 7,289</u>	308
Fund Balances - Beginning of Year		<u>17,920</u>		<u>17,612</u>
Fund Balances - End of Year		<u>\$ 25,209</u>		<u>\$ 17,920</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 130,539	\$ 133,616	\$ 3,077	\$ 132,142
Restricted intergovernmental revenue				
Town of Catawba	-	-	-	288,307
Investment earnings	-	(497)	(497)	3,071
Total revenues	<u>130,539</u>	<u>133,119</u>	<u>2,580</u>	<u>423,520</u>
Expenditures				
Public safety				
Transmitted to fire department	144,439	144,439	-	100,251
Total expenditures	<u>144,439</u>	<u>144,439</u>	<u>-</u>	<u>100,251</u>
Excess of revenues over (under) expenditures	(13,900)	(11,320)	2,580	323,269
Other Financing Sources (Uses)				
Fund balance appropriated	13,900	-	(13,900)	-
Total other financing sources (uses)	<u>13,900</u>	<u>-</u>	<u>(13,900)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	(11,320)	<u>\$ (11,320)</u>	323,269
Fund Balances - Beginning of Year		<u>399,369</u>		<u>76,100</u>
Fund Balances - End of Year		<u>\$ 388,049</u>		<u>\$ 399,369</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 21,142	\$ 22,317	\$ 1,175	\$ 21,178
Investment earnings	-	(13)	(13)	155
Total revenues	<u>21,142</u>	<u>22,304</u>	<u>1,162</u>	<u>21,333</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>21,142</u>	<u>21,142</u>	-	<u>21,009</u>
Total expenditures	<u>21,142</u>	<u>21,142</u>	-	<u>21,009</u>
Excess of revenues over (under) expenditures	-	1,162	1,162	324
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	1,162	<u>\$ 1,162</u>	324
Fund Balances - Beginning of Year		<u>14,899</u>		<u>14,575</u>
Fund Balances - End of Year		<u>\$ 16,061</u>		<u>\$ 14,899</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	2013			Actual Prior Year
	Budget	Actual	Over/Under	
Revenues				
Ad valorem taxes	\$ 345,650	\$ 357,368	\$ 11,718	\$ 349,992
Investment earnings	-	149	149	283
Total revenues	<u>345,650</u>	<u>357,517</u>	<u>11,867</u>	<u>350,275</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>353,764</u>	<u>353,764</u>	-	<u>351,316</u>
Total expenditures	<u>353,764</u>	<u>353,764</u>	-	<u>351,316</u>
Excess of revenues over (under) expenditures	(8,114)	3,753	11,867	(1,041)
Other Financing Sources (Uses)				
Fund balance appropriated	<u>8,114</u>	-	<u>(8,114)</u>	-
Total other financing sources (uses)	<u>8,114</u>	-	<u>(8,114)</u>	-
Net change in fund balance	<u>\$ -</u>	3,753	<u>\$ 3,753</u>	(1,041)
Fund Balances - Beginning of Year		<u>12,304</u>		<u>13,345</u>
Fund Balances - End of Year		<u>\$ 16,057</u>		<u>\$ 12,304</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 88,723	\$ 92,061	\$ 3,338	\$ 76,618
Investment earnings	1,179	(15)	(1,194)	403
Total revenues	<u>89,902</u>	<u>92,046</u>	<u>2,144</u>	<u>77,021</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>89,902</u>	<u>89,902</u>	<u>-</u>	<u>76,390</u>
Total expenditures	<u>89,902</u>	<u>89,902</u>	<u>-</u>	<u>76,390</u>
Excess of revenues over (under) expenditures	-	2,144	2,144	631
Other Financing Sources (Uses)				
Fund balance appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	2,144	<u>\$ 2,144</u>	631
Fund Balances - Beginning of Year		<u>37,525</u>		<u>36,894</u>
Fund Balances - End of Year		<u>\$ 39,669</u>		<u>\$ 37,525</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, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 298,631	\$ 306,053	\$ 7,422	\$ 306,278
Investment earnings	-	140	140	146
Total revenues	<u>298,631</u>	<u>306,193</u>	<u>7,562</u>	<u>306,424</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>299,359</u>	<u>299,359</u>	-	<u>300,236</u>
Total expenditures	<u>299,359</u>	<u>299,359</u>	-	<u>300,236</u>
Excess of revenues over (under) expenditures	(728)	6,834	7,562	6,188
Other Financing Sources (Uses)				
Fund balance appropriated	<u>728</u>	-	<u>(728)</u>	-
Total other financing sources (uses)	<u>728</u>	-	<u>(728)</u>	-
Net change in fund balance	<u>\$ -</u>	6,834	<u>\$ 6,834</u>	6,188
Fund Balances - Beginning of Year		<u>7,097</u>		<u>909</u>
Fund Balances - End of Year		<u>\$ 13,931</u>		<u>\$ 7,097</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 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.

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.

CATAWBA COUNTY, NORTH CAROLINA
Nonmajor Capital Projects Funds
Combining Balance Sheet
June 30, 2013

	<u>School Capital Fund</u>	<u>School Bond Fund - 1997 Series Fund</u>	<u>Hospital Construction Fund</u>	<u>Total Nonmajor Capital Projects Fund</u>
Assets				
Cash and investments	\$ 7,296,932	\$ 69,507	\$ 5,417,612	\$ 12,784,051
Due from other governments	998,203	-	-	998,203
Other receivables	-	-	-	-
Interest receivables	12,855	-	8,960	21,815
Restricted cash and investments	-	-	-	-
Total assets	<u>8,307,990</u>	<u>69,507</u>	<u>5,426,572</u>	<u>13,804,069</u>
Liabilities				
Accounts payable and accrued liabilities	1,193,816	-	-	1,193,816
Liabilities to be paid from restricted assets	-	-	-	-
Total liabilities	<u>1,193,816</u>	<u>-</u>	<u>-</u>	<u>1,193,816</u>
Fund Balance				
Restricted				
Stabilization by State Statute	1,011,058	-	8,960	1,020,018
School Capital	-	-	-	-
School Construction	-	-	-	-
Hospital Capital	-	-	5,393,919	5,393,919
Committed				
School Capital	6,103,116	69,507	-	6,172,623
School Construction	-	-	-	-
Hospital Construction	-	-	23,693	23,693
General Capital	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>7,114,174</u>	<u>69,507</u>	<u>5,426,572</u>	<u>12,610,253</u>
Total liabilities and fund balances	<u>\$ 8,307,990</u>	<u>\$ 69,507</u>	<u>\$ 5,426,572</u>	<u>\$ 13,804,069</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, 2013

	<u>School Capital Fund</u>	<u>School Bond Fund - 1997 Series Fund</u>	<u>Hospital Construction Fund</u>	<u>Total Nonmajor Capital Projects Fund</u>
Revenues				
Other taxes	\$ 3,896,004	\$ -	\$ -	\$ 3,896,004
Restricted intergovernmental revenues	359,741	-	-	359,741
Investment earnings	<u>(5,318)</u>	<u>1</u>	<u>(7,839)</u>	<u>(13,156)</u>
Total revenues	<u>4,250,427</u>	<u>1</u>	<u>(7,839)</u>	<u>4,242,589</u>
Expenditures				
Capital outlay	<u>7,699,803</u>	<u>-</u>	<u>-</u>	<u>7,699,803</u>
Total expenditures	<u>7,699,803</u>	<u>-</u>	<u>-</u>	<u>7,699,803</u>
Excess of revenues over (under) expenditures	<u>(3,449,376)</u>	<u>1</u>	<u>(7,839)</u>	<u>(3,457,214)</u>
Other Financing Sources (Uses)				
Transfers from other funds	47,704	-	-	47,704
Transfers to other funds	<u>(227,400)</u>	<u>-</u>	<u>-</u>	<u>(227,400)</u>
Total other financing sources (uses)	<u>(179,696)</u>	<u>-</u>	<u>-</u>	<u>(179,696)</u>
Net change in fund balance	(3,629,072)	1	(7,839)	(3,636,910)
Fund Balances - Beginning of Year	<u>10,743,246</u>	<u>69,506</u>	<u>5,434,411</u>	<u>16,247,163</u>
Fund Balances - End of Year	<u>\$ 7,114,174</u>	<u>\$ 69,507</u>	<u>\$ 5,426,572</u>	<u>\$ 12,610,253</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, 2013

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Other taxes					
Sales Taxes-Article 40 and 42	9,813,492	13,670,474	3,896,004	17,566,478	7,752,986
Restricted intergovernmental revenues					
Public School Building Lottery Fund	2,167,564	396,261	359,741	756,002	(1,411,562)
Investment earnings	8,597,559	3,582,710	(5,318)	3,577,392	(5,020,167)
Miscellaneous					
Partnership for Children	30,000	61,952	-	61,952	31,952
Total revenues	<u>20,608,615</u>	<u>17,711,397</u>	<u>4,250,427</u>	<u>21,961,824</u>	<u>1,353,209</u>
Expenditures					
Capital outlay					
Catawba County Schools					
Activity Buses	162,214	-	162,214	162,214	-
American with Disabilities Act Renovations	675,000	668,866	5,109	673,975	1,025
Arndt Middle School Addition	125,000	123,912		123,912	1,088
Arndt Middle School Boiler	110,000	-	3,750	3,750	106,250
Arndt Middle School Fire Alarm	80,000	-	37,125	37,125	42,875
Arndt Middle School Roofing	130,000	87,383	12,426	99,809	30,191
Bandys High School Gym Lobby Roofing	25,000	13,979	7,207	21,186	3,814
Bunker Hill High School Guidance Area	50,000	18,637	31,338	49,975	25
Capital Projects Manager	33,092	-	33,092	33,092	-
Dump Truck	50,000	49,500	-	49,500	500
Energy Management/Gym Lighting	64,000	63,014	-	63,014	986
Gymnasium Floors	120,000	-	3,000	3,000	117,000
HVAC Controls System Upgrade	439,990	348,202	35,839	384,041	55,949
Per Capita Allocation	891,280	-	891,280	891,280	-
Propst Crossroads School Land	500,000	-	-	-	500,000
Roofing Projects	1,584,432	1,142,372	226,837	1,369,209	215,223
Sewer Development	89,000	-	-	-	89,000
Sherrills Ford Wastewater	40,000	37,168	-	37,168	2,832
Startown Elementary Window Replacement	20,000	-	20,000	20,000	-
St. Stephens High School Bleachers	3,900,000	35,000	3,342,214	3,377,214	522,786
St. Stephens High School Chiller	125,000	-	116,267	116,267	8,733
St. Stephens High School HVAC Piping	385,000	12,671	85,519	98,190	286,810
Sweetwater Early Childhood Center	159,000	61,952	-	61,952	97,048
Transportation Office	55,245	51,729	404	52,133	3,112
Webb Murray Elementary Computers	110,000	34,166	50,200	84,366	25,634
Webb Murray Elementary Renovation Planning	20,000	13,291	-	13,291	6,709
Window Replacements	61,000	22,738	23,364	46,102	14,898
Total Catawba County Schools	<u>10,004,253</u>	<u>2,784,580</u>	<u>5,087,185</u>	<u>7,871,765</u>	<u>2,132,488</u>
Catawba Valley Community College					
Auditorium Renovations	70,000	-	-	-	70,000
Bookstore Renovation	150,000	50,940	99,060	150,000	-
Center for Emerging Manufacturing Solutions	425,838	147,992	277,846	425,838	-
Energy Management	75,000	28,994	46,006	75,000	-
Fire Alarm Upgrade	125,000	-	125,000	125,000	-
General Renovations	2,124,706	1,994,706	109,281	2,103,987	20,719
Security Cameras	175,000	-	175,000	175,000	-
Truck	36,014	16,014	20,000	36,014	-
Total Catawba Valley Community College	<u>3,181,558</u>	<u>2,238,646</u>	<u>852,193</u>	<u>3,090,839</u>	<u>90,719</u>
Hickory Public Schools					

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, 2013

Project	Actual				Over/Under
	Authorization	Prior Years	Current Year	Total to Date	
Energy Management	177,073	140,000	37,073	177,073	-
Hickory Career Magnet School	286,614	281,614	5,000	286,614	-
Hickory Career Magnet School Air Conditioning	300,000	-	157,530	157,530	142,470
Hickory High School Sinkhole	150,647	22,736	127,911	150,647	-
Hickory High School Track	80,000	-	80,000	80,000	-
Jenkins Elementary Boiler	65,000	-	65,000	65,000	-
Jenkins Elementary Fencing	22,112	-	6,196	6,196	15,916
Jenkins Elementary Walkways	31,227	-	-	-	31,227
Longview Renovation	-	2,985	(2,985)	-	-
Maintenance Vehicles	50,000	-	50,000	50,000	-
Oakwood Elementary Gymnasium	110,000	-	-	-	110,000
Oakwood Elementary Stairs	30,000	-	29,783	29,783	217
Per Capita Allocation	179,216	-	179,216	179,216	-
School Buses	80,679	-	80,679	80,679	-
Total Hickory Public Schools	1,562,568	447,335	815,403	1,262,738	299,830
Newton-Conover City Schools					
Activity Buses	88,503	84,818	3,685	88,503	-
Asbestos Removal	96,869	57,503	38,122	95,625	1,244
Capital Projects Manager	53,632	-	49,751	49,751	3,881
NC Middle School to Elementary	993,561	617,704	364,765	982,469	11,092
Per Capita Allocation	154,700	-	154,700	154,700	-
Roofing Projects	782,272	737,565	37,881	775,446	6,826
Shuford Elementary Air Conditioning	296,118	-	296,118	296,118	-
Technology Van	28,000	-	-	-	28,000
Total Newton-Conover City Schools	2,493,655	1,497,590	945,022	2,442,612	51,043
Future Unspecified Projects	3,186,885	-	-	-	3,186,885
Total expenditures	20,428,919	6,968,151	7,699,803	14,667,954	5,760,965
Excess of revenues over (under) expenditures	179,696	10,743,246	(3,449,376)	7,293,870	7,114,174
Other Financing Sources (Uses)					
Transfers from					
School Construction Fund	47,704	-	47,704	47,704	-
Transfers to					
General Fund	(50,000)	-	(50,000)	(50,000)	-
School Construction Fund	(177,400)	-	(177,400)	(177,400)	-
Total other financing sources (uses)	(179,696)	-	(179,696)	(179,696)	-
Net change in fund balance	\$ -	\$ 10,743,246	(3,629,072)	\$ 7,114,174	\$ 7,114,174
Fund Balances - Beginning of Year			10,743,246		
Fund Balances - End of Year			\$ 7,114,174		

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, 2013

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Investment earnings	\$ -	\$ 69,506	\$ 1	\$ 69,507	\$ 69,507
Expenditures					
Capital Outlay	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues over (under) expenditures	-	69,506	1	69,507	69,507
Net change in fund balance	\$ -	\$ 69,506	1	\$ 69,507	\$ 69,507
Fund Balances - Beginning of Year			69,506		
Fund Balances - End of Year			\$ 69,507		

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, 2013

	Project Authorization	Actual			Over/ Under
		Prior Years	Current Year	Total to Date	
Revenues					
Investment earnings	\$ -	\$ 23,766	\$ (34)	\$ 23,732	\$ 23,732
Expenditures					
Capital outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	-	23,766	(34)	23,732	23,732
Net change in fund balance	\$ -	\$ 23,766	(34)	\$ 23,732	\$ 23,732
Fund Balances - Beginning of Year			23,766		
Fund Balances - End of Year			23,732		
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			(7,805)		
Fund Balance - Beginning (Hospital Capital Reserve Fund)			5,410,645		
Fund Balance - Ending (Consolidated Hospital Construction Fund)			\$ 5,426,572		

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, 2013
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ (7,805)	\$ (7,805)	\$ 52,086
Total revenues	<u>-</u>	<u>(7,805)</u>	<u>(7,805)</u>	<u>52,086</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(7,805)</u>	<u>(7,805)</u>	<u>52,086</u>
Other Financing Sources (Uses)				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(7,805)</u>	<u>\$ (7,805)</u>	<u>52,086</u>
Fund Balances - Beginning of Year		<u>5,410,645</u>		<u>5,358,559</u>
Fund Balances - End of Year		<u>\$ 5,402,840</u>		<u>\$ 5,410,645</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, 2013

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Other Taxes					
Sales Taxes - Article 46-one quarter of one percent	\$ 11,701,129	\$ 8,992,228	\$ 2,619,663	\$ 11,611,891	\$ (89,238)
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	3,900,774	6,355,095	(52,218)	6,302,877	2,402,103
Miscellaneous					
Animal Shelter	-	7,766	-	7,766	7,766
Duke Energy	1,119,588	1,119,588	-	1,119,588	-
Miscellaneous	298,136	154,213	-	154,213	(143,923)
Park Donations	66,175	-	150	150	(66,025)
Rental - Jail Beds	1,700,000	2,016,231	615,514	2,631,745	931,745
Rental - Lifeskills	239,856	225,144	68,544	293,688	53,832
Rental - Mental Health	816,174	766,233	-	766,233	(49,941)
Total revenues	22,201,748	21,994,054	3,251,653	25,245,707	3,043,959
Expenditures					
Capital outlay					
Animal Shelter - Debt	187,500	-	-	-	187,500
Animal Shelter - HVAC	133,500	130,200	-	130,200	3,300
Animal Shelter Renovation	4,200,000	204,146	1,121,425	1,325,571	2,874,429
Bandys EMS Addition	321,520	-	-	-	321,520
Bunker Hill Covered Bridge	168,175	-	-	-	168,175
Dental Clinic	403,400	402,381	-	402,381	1,019
Employment Security Commission Building	150,000	40,071	-	40,071	109,929
Future EMS Base	236,000	-	-	-	236,000
Future Unspecified Projects	456,465	-	-	-	456,465
General Renovations	1,053,202	1,051,707	-	1,051,707	1,495
GIS Remapping	125,000	114,474	-	114,474	10,526
Imaging System	60,000	58,369	1,631	60,000	-
Jail Expansion	19,019,980	17,855,388	-	17,855,388	1,164,592
Jail Expansion - Federal Beds	550,000	-	-	-	550,000
Justice Center Expansion/Public Safety	41,679,983	1,399,302	1,277,821	2,677,123	39,002,860
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	1,465,000	1,222,992	188,855	1,411,847	53,153
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	89,393	-	89,393	10,607
Mountain Creek Park	3,629,860	3,352,553	9,282	3,361,835	268,025
Multi-jurisdictional Park	724,652	-	-	-	724,652
Multi-jurisdictional Data Park	2,600,000	-	-	-	2,600,000
Oblique Photography	95,000	94,800	-	94,800	200
PeopleSoft Financials Project	298,702	298,513	-	298,513	189
PeopleSoft Replacement	101,115	101,108	-	101,108	7
Permitting/Inspections System	750,000	722,866	1,540	724,406	25,594
Public Health Billing Software	110,000	74,883	-	74,883	35,117
Public Health Billing System	60,000	59,985	-	59,985	15

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, 2013

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Public Safety Software System	622,149	620,794	-	620,794	1,355
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	311,727	182,874	-	182,874	128,853
Sherrills Ford Library	2,925,000	49,475	181,723	231,198	2,693,802
Snow Creek Park Gardens	210,000	208,642	-	208,642	1,358
Tax Software	1,055,000	659,635	283,135	942,770	112,230
Technology Infrastructure Upgrades	1,968,100	1,632,184	196,724	1,828,908	139,192
Viper 800mhz System	396,146	360,685	28,397	389,082	7,064
Voting Equipment	1,124,000	1,112,689	-	1,112,689	11,311
Total expenditures	89,742,372	32,980,520	3,290,533	36,271,053	53,471,319
Excess of revenues over (under) expenditures	(67,540,624)	(10,986,466)	(38,880)	(11,025,346)	56,515,278
Other Financing Sources (Uses)					
Transfers from					
General Fund	17,861,396	16,561,396	1,300,000	17,861,396	-
General Capital Reserve Fund	225,156	225,156	-	225,156	-
Emergency Telephone Fund Transfer	2,957,890	2,957,890	-	2,957,890	-
Park Preservation Fund	472,000	370,000	102,000	472,000	-
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
Department of Commerce loan issued (Grant 12-L-2401)	2,600,000	-	2,600,000	2,600,000	-
Installment purchase issued	28,462,500	650,000	4,200,000	4,850,000	(23,612,500)
Certificates of Participation Issued - Series 2005	17,140,550	16,950,000	-	16,950,000	(190,550)
Premium on Certificates of Participation	859,450	859,450	-	859,450	-
Total other financing sources (uses)	67,540,624	35,834,002	8,202,000	44,036,002	(23,504,622)
Net change in fund balance	\$ -	\$ 24,847,536	8,163,120	\$ 33,010,656	\$ 33,010,656
Fund Balances - Beginning of Year			24,847,536		
Fund Balances - End of Year			\$ 33,010,656		

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, 2013

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues					
Public School Building Lottery Fund	\$ 131,440	\$ 2,509,804	\$ -	\$ 2,509,804	\$ 2,378,364
Investment earnings	1,499,655	783,428	(8,496)	774,932	(724,723)
Total revenues	<u>1,631,095</u>	<u>3,293,232</u>	<u>(8,496)</u>	<u>3,284,736</u>	<u>1,653,641</u>
Expenditures					
Catawba County Schools					
Arndt Middle School Renovation	5,150,000	5,149,575	425	5,150,000	-
Webb Murray Elementary Renovation	<u>5,776,800</u>	<u>5,032,295</u>	<u>365,671</u>	<u>5,397,966</u>	<u>378,834</u>
Total Catawba County Schools	<u>10,926,800</u>	<u>10,181,870</u>	<u>366,096</u>	<u>10,547,966</u>	<u>378,834</u>
Catawba Valley Community College					
Campus Renovation	3,500,000	-	995,715	995,715	2,504,285
East Campus Renovation	2,261,859	1,203,559	996,855	2,200,414	61,445
Student Services Center	3,071,440	3,025,000	46,440	3,071,440	-
Vocational Building	<u>1,000,000</u>	<u>-</u>	<u>146,467</u>	<u>146,467</u>	<u>853,533</u>
Total Catawba Valley Community College	<u>9,833,299</u>	<u>4,228,559</u>	<u>2,185,477</u>	<u>6,414,036</u>	<u>3,419,263</u>
Hickory Public Schools					
Hickory Career Arts Magnet Renovation	1,628,841	1,628,547	294	1,628,841	-
Longview Elementary	<u>12,004,669</u>	<u>-</u>	<u>3,263,779</u>	<u>3,263,779</u>	<u>8,740,890</u>
Total Hickory Public Schools	<u>13,633,510</u>	<u>1,628,547</u>	<u>3,264,073</u>	<u>4,892,620</u>	<u>8,740,890</u>
Newton-Conover City Schools					
Newton-Conover Middle School Construction	19,915,000	18,794,846	839,281	19,634,127	280,873
Newton-Conover Middle School to Elementary	1,085,000	-	1,048,972	1,048,972	36,028
South Newton Elementary	<u>11,590,580</u>	<u>411,522</u>	<u>2,419,534</u>	<u>2,831,056</u>	<u>8,759,524</u>
Total Newton-Conover City Schools	<u>32,590,580</u>	<u>19,206,368</u>	<u>4,307,787</u>	<u>23,514,155</u>	<u>9,076,425</u>
Other					
Future Projects	850,000	-	-	-	850,000
Future Debt Service	<u>4,561,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,561,250</u>
Total Other	<u>5,411,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,411,250</u>
Total expenditures	<u>72,395,439</u>	<u>35,245,344</u>	<u>10,123,433</u>	<u>45,368,777</u>	<u>27,026,662</u>
Excess of revenues over (under) expenditures	<u>(70,764,344)</u>	<u>(31,952,112)</u>	<u>(10,131,929)</u>	<u>(42,084,041)</u>	<u>28,680,303</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, 2013

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
Other Financing Sources (Uses)					
Transfers from					
General Fund	4,537,833	4,001,010	536,823	4,537,833	-
School Capital Fund	1,138,777	961,377	177,400	1,138,777	-
Transfers to					
General Fund	(6,612)	(6,612)		(6,612)	-
School Capital Fund	(47,704)	-	(47,704)	(47,704)	-
Qualified School Construction Bonds 2011	5,776,800	5,776,800	-	5,776,800	-
Qualified School Construction Bonds 2010	21,458,553	21,458,553	-	21,458,553	-
Build America Bonds 2010	5,791,447	5,791,447	-	5,791,447	-
Installment Purchase Obligations Issued 2013	26,615,250	-	23,615,250	23,615,250	(3,000,000)
Installment Purchase Obligations Issued 2012	3,000,000	-	3,000,000	3,000,000	-
Installment Purchase Obligations Issued 2009	2,500,000	2,500,000	-	2,500,000	-
Total other financing sources (uses)	<u>70,764,344</u>	<u>40,482,575</u>	<u>27,281,769</u>	<u>67,764,344</u>	<u>(3,000,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 8,530,463</u>	17,149,840	<u>\$ 25,680,303</u>	<u>\$ 25,680,303</u>
Fund Balances - Beginning of Year			<u>8,530,463</u>		
Fund Balances - End of Year			<u>\$ 25,680,303</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 and Expenditures - Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	2013			Actual Prior Year
	Budget	Actual	Over/Under	
Revenues				
Operating revenues				
Charges for services				
Solid waste charges	\$ 4,904,410	\$ 4,780,331		
Methane recovery	641,100	661,004		
Other operating	85,200	37,119		
Total operating revenues	<u>5,630,710</u>	<u>5,478,454</u>	<u>(152,256)</u>	<u>4,848,558</u>
Nonoperating revenues				
Investment earnings	-	(29,300)		
Tire disposal tax	130,000	189,698		
Solid waste disposal tax	69,747	57,122		
White goods disposal tax	46,642	47,589		
Scrap tire grant	34,000	27,222		
North Carolina biofuels grant	-	40,894		
Solid waste reduction grant	30,000	30,000		
Electronics management distribution	4,000	8,944		
Proceeds from sale of equipment	80,000	39,960		
Miscellaneous	800	2,070		
Total nonoperating revenues	<u>395,189</u>	<u>414,199</u>	<u>19,010</u>	<u>574,337</u>
Total revenues	<u>6,025,899</u>	<u>5,892,653</u>	<u>(133,246)</u>	<u>5,422,895</u>
Expenditures				
Solid Waste Management				
Administration				
Salaries & employee benefits	230,435	228,205		
Other operating	291,056	274,040	-	-
	<u>521,491</u>	<u>502,245</u>	<u>19,246</u>	<u>511,706</u>
Recycling				
Other operating	221,149	208,464		
	<u>221,149</u>	<u>208,464</u>	<u>12,685</u>	<u>127,702</u>
Solid Waste Management Improvements				
Other operating	450,636	126,909		
	<u>450,636</u>	<u>126,909</u>	<u>323,727</u>	<u>330,894</u>
Solid Waste Code Enforcement				
Salaries & employee benefits	80,356	43,095		
Other operating	64,071	20,661		
	<u>144,427</u>	<u>63,756</u>	<u>80,671</u>	<u>84,238</u>
Biodiesel and Freon Recovery				
Other operating	47,633	35,158		
	<u>47,633</u>	<u>35,158</u>	<u>12,475</u>	<u>38,291</u>
Sanitary Landfill				
Salaries & employee benefits	1,083,089	1,082,042		

CATAWBA COUNTY, NORTH CAROLINA
Solid Waste Management Fund
Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Other operating	1,782,852	1,303,381		
	<u>2,865,941</u>	<u>2,385,423</u>	480,518	<u>2,464,808</u>
Convenience Centers				
Other operating	335,043	315,106		
	<u>335,043</u>	<u>315,106</u>	19,937	<u>337,177</u>
Blackburn Landfill - Methane Recovery				
Salaries & employee benefits	118,338	115,296		
Other operating	581,682	480,784		
	<u>700,020</u>	<u>596,080</u>	103,940	<u>616,302</u>
Total operating expenditures	<u>5,286,340</u>	<u>4,233,141</u>	1,053,199	<u>4,511,118</u>
Capital outlay	<u>2,048,942</u>	<u>870,999</u>	1,177,943	<u>299,990</u>
Total expenditures	<u>7,335,282</u>	<u>5,104,140</u>	2,231,142	<u>4,811,108</u>
Excess of revenues over (under) expenditures	<u>(1,309,383)</u>	<u>788,513</u>	2,097,896	<u>611,787</u>
Other Financing Sources (Uses)				
Fund balance appropriated	1,309,383	-	(1,309,383)	
Total other financing sources (uses)	<u>1,309,383</u>	<u>-</u>	<u>(1,309,383)</u>	<u>-</u>
Change in net assets	<u>\$ -</u>	<u>\$ 788,513</u>	<u>\$ 788,513</u>	<u>\$ 611,787</u>

Reconciliation from budgetary basis (modified accrual) to full accrual:

Change in net assets	<u>\$ 788,513</u>
Reconciling items	
Capital outlay	870,999
Expenses not capitalized	(44,125)
Depreciation	(763,182)
(Increase) decrease in accrued landfill closure and postclosure care	(878,889)
(Increase) decrease in compensated absences	(7,679)
Loss on fixed assets	(12,471)
Revenues from capital projects	326
Capital contribution	140,098
Total reconciling items	<u>(694,923)</u>
Change in net assets (Exhibit 7) (full accrual)	<u>\$ 93,590</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, 2013

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
North Carolina Biofuels Grant	\$ 15,000	\$ -	\$ -	\$ -	\$ (15,000)
Landfill user fees	1,918,377	1,918,377		1,918,377	-
Investment earnings	-	5,803	326	6,129	6,129
Total revenues	<u>1,933,377</u>	<u>1,924,180</u>	<u>326</u>	<u>1,924,506</u>	<u>(8,871)</u>
Expenditures					
Capital outlay					
Crop Processing Facility	980,790	940,894	20,226	961,120	19,670
EcoComplex Facility	500,000	207,499	43,770	251,269	248,731
Heat Exchange Facility	75,000	11,470	-	11,470	63,530
Subtitle D Cell Construction	277,587	-	-	-	277,587
Wood Gasification Facility	100,000	11,705	9,760	21,465	78,535
Total expenditures	<u>1,933,377</u>	<u>1,171,568</u>	<u>73,756</u>	<u>1,245,324</u>	<u>688,053</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>752,612</u>	<u>(73,430)</u>	<u>679,182</u>	<u>679,182</u>
Other Financing Sources (Uses)					
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>\$ 752,612</u>	<u>\$ (73,430)</u>	<u>\$ 679,182</u>	<u>\$ 679,182</u>

CATAWBA COUNTY, NORTH CAROLINA
Water and Sewer Fund
Schedule of Revenues, Expenditures - Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2013
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2012

	<u>2013</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Operating revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Total operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Nonoperating revenues				
Sales Taxes - Article 46 - one quarter of one percent	1,236,834	1,290,442		
Municipality revenue	451,000	512,102		
Domestic Haulers	35,000	73,258		
Capital fees	40,000	318,107		
Investment earnings	-	(21,950)		
Total nonoperating revenues	<u>1,762,834</u>	<u>2,171,959</u>	<u>409,125</u>	<u>516,447</u>
Total revenues	<u>1,762,834</u>	<u>2,171,959</u>	<u>409,125</u>	<u>516,447</u>
Expenditures				
Water and Sewer				
Water and Sewer Administration				
Salaries & employee benefits	78,512	81,886		
Other operating	1,209,433	207,307		
Principal	801,935	368,804		
Interest	840,317	220,222		
Capital outlay	74,342	-		
Total expenditures	<u>3,004,539</u>	<u>878,219</u>	<u>(2,126,320)</u>	<u>7,159,914</u>
Excess of revenues over (under) expenditures	<u>(1,241,705)</u>	<u>1,293,740</u>	<u>2,535,445</u>	<u>(6,643,467)</u>
Other Financing Sources (Uses)				
Transfer from General fund	245,000	245,000		
Fund balance appropriated	996,705	-		
Total other financing sources (uses)	<u>1,241,705</u>	<u>245,000</u>	<u>(996,705)</u>	<u>6,345,727</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,538,740</u>	<u>\$ 1,538,740</u>	<u>\$ (297,740)</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Net change in fund balance		<u>\$ 1,538,740</u>		
Reconciling items				
Revenues and other financing sources over (under) expenditures and other financing uses		\$ 1,538,740		
Depreciation		(216,286)		
Loan principal		368,804		
Revenues from capital projects		1,080,949		
Project expenditures not capitalized		<u>(1,364,404)</u>		
Change in net assets		<u>\$ 1,407,803</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, 2013

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Other Taxes					
Sales Taxes - Article 46 - one quarter of one percent	\$ 1,298,984	\$ 1,278,262	\$ 2,862	\$ 1,281,124	\$ (17,860)
Restricted intergovernmental revenues					
American Recovery and Reinvestment Act	1,500,000	1,500,000	-	1,500,000	-
Clean Water Bond High Unit Cost Grant					
SECC Water Loop	5,897	-	-	-	(5,897)
Community Development Block Grants (CDBG)					
Royal Heights Water (09-C-2018)	308,500	141,659	166,841	308,500	-
State Clean Water Grant (E-SRG-T-02-0139)	1,600,000	1,127,024	425,031	1,552,055	(47,945)
Municipal Revenue	82,224	82,224	-	82,224	-
Investment earnings	802,974	1,535,120	(43,785)	1,491,335	688,361
Miscellaneous					
Capital fees	124,529	67,279	-	67,279	(57,250)
Cardinal estates	32,193	29,918	-	29,918	(2,275)
Domestic Haulers	80,104	136,017	-	136,017	55,913
Sherrills Ford Development Water Project	35,462	-	-	-	(35,462)
Total revenues	5,870,867	5,897,503	550,949	6,448,452	577,585
Expenditures					
Capital outlay					
Blackburn Elementary Water	580,000	-	-	-	580,000
Blackburn/Plateau Water	3,780,600	3,102,288	-	3,102,288	678,312
Cardinal Estates Water	72,440	72,306	-	72,306	134
Community Development Block Grants (CDBG)					
Adverts Crossroads Waterline	9,097	-	5,200	5,200	3,897
Royal Heights Water - 09-C-2018	330,000	155,262	160,993	316,255	13,745
Community Road Water	300,000	-	-	-	300,000
County Complex Water and Sewer	80,000	-	69,955	69,955	10,045
State Clean Water Grants					
Bunker Hill Sewer (E-SRG-T-02-0139)	2,768,734	1,358,281	794,860	2,153,141	615,593
EcoComplex Utilities	75,000	-	-	-	75,000
EPA Stormwater Phase II	150,000	-	45,724	45,724	104,276
Future Water & Sewer Projects	2,994,212	-	-	-	2,994,212
Heatherbrook Subdivision Water	325,000	155,938	15,300	171,238	153,762
Hwy 16 North Water	370,000	-	-	-	370,000
Hwy 150 Water Service	34,951	-	-	-	34,951
Hwy 150 Sewer Service	8,000,000	114,109	3,035,106	3,149,215	4,850,785
Hwy 150 Sewer Service Phase I and II	935,329	-	-	-	935,329
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
Ramseur Road Water	50,000	-	10,475	10,475	39,525
Regional Biosolids Facility	1,669,367	860,970	101,953	962,923	706,444
Regional Water Supply Study	50,000	-	-	-	50,000
Rocky Ford/Startown Water	1,240,000	48,890	127,194	176,084	1,063,916
Southeastern Catawba County Water Improvements	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, 2013

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Sludge Composting Project	2,268,246	1,323,619	394,114	1,717,733	550,513
Southeastern Catawba County Wastewater	6,810,573	6,509,138	70,777	6,579,915	230,658
Southeastern Catawba County Water Supply Loop	6,666,236	4,593,632	11,156	4,604,788	2,061,448
Stormwater Layers Flyover	99,930	-	-	-	99,930
Total expenditures	40,121,596	18,396,889	4,842,807	23,239,696	16,881,900
Excess of revenues over (under) expenditures	(34,250,729)	(12,499,386)	(4,291,858)	(16,791,244)	17,459,485
Other Financing Sources (Uses)					
Transfers from (to)					
General Fund	2,951,195	2,421,195	530,000	2,951,195	-
Water and Sewer Construction Fund - Governmental	21,799,534	30,427,414	-	30,427,414	8,627,880
Revolving Loan Obligations Issued	1,500,000	1,500,000	-	1,500,000	-
Installment Purchase Obligations Issued 2010	8,000,000	-	8,000,000	8,000,000	-
Total other financing sources (uses)	34,250,729	34,348,609	8,530,000	42,878,609	8,627,880
Revenues and other sources over (under) expenditures and other financing uses	\$ -	\$ 21,849,223	\$ 4,238,142	\$ 26,087,365	\$ 26,087,365



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, 2013

	<u>Balance June 30, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2013</u>
Social Services Fund				
Assets				
Cash and investments	\$ 63,049	\$ 547,423	\$ 566,259	\$ 44,213
Liabilities				
Miscellaneous liabilities	\$ 63,049	\$ 547,423	\$ 566,259	\$ 44,213
Sheriff Commissary Fund				
Assets				
Cash and investments	\$ 40,010	\$ 324,805	\$ 331,576	\$ 33,239
Liabilities				
Miscellaneous liabilities	\$ 40,010	\$ 324,805	\$ 331,576	\$ 33,239
Delinquent Motor Vehicle Fund				
Assets				
Cash and investments	\$ 5,002	\$ 71,772	\$ 71,761	\$ 5,013
Liabilities				
Intergovernmental payable - State of North Carolina	\$ 5,002	\$ 71,772	\$ 71,761	\$ 5,013
Deed of Trust Fee Fund				
Assets				
Cash and investments	\$ 9,157	\$ 111,805	\$ 110,918	\$ 10,044
Liabilities				
Intergovernmental payable - State of North Carolina	\$ 9,157	\$ 111,805	\$ 110,918	\$ 10,044
Total - All Agency Funds				
Assets				
Cash and investments	\$ 117,218	\$ 1,055,805	\$ 1,080,514	\$ 92,509
Liabilities				
Miscellaneous liabilities	\$ 117,218	\$ 1,055,805	\$ 1,080,514	\$ 92,509

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, 2013

	<u>Amounts Represented on Statements</u>	<u>Cost Value</u>	<u>Fair Value</u>
Cash			
On hand	\$ 7,656	\$ 7,656	\$ 7,656
In demand deposits (interest bearing)	3,082,031	3,068,325	3,082,031
(noninterest bearing)	<u>77,452</u>	<u>77,452</u>	<u>77,452</u>
Total cash	<u>\$ 3,167,139</u>	<u>\$ 3,153,433</u>	<u>\$ 3,167,139</u>
Other Investments			
North Carolina Capital Management Trust, unrestricted	16,520,842	16,520,842	16,520,842
North Carolina Capital Management Trust, restricted for capital	14,309	14,309	14,309
Finistar	2,599,066	2,599,066	2,599,066
Commercial Paper	27,417,953	27,417,953	27,417,953
Federal Farm Credit	6,929,370	6,991,680	6,929,370
Federal Home Loan Bank	13,894,355	14,166,069	13,894,355
Federal Home Loan Mortgage Corporation	25,261,687	25,702,578	25,261,687
Federal National Mortgage Association	38,150,930	38,717,875	38,150,930
Money Market, unrestricted	17,572,223	17,572,223	17,572,223
Money Market, restricted for capital	27,882,584	27,882,584	27,882,584
Municipal Bond	1,610,000	1,619,741	1,610,000
Certificates of deposit	<u>255,133</u>	<u>255,133</u>	<u>255,133</u>
Total other investments	<u>\$ 178,108,452</u>	<u>\$ 179,460,053</u>	<u>\$ 178,108,452</u>
Total cash and investments	<u>\$ 181,275,591</u>	<u>\$ 182,613,486</u>	<u>\$ 181,275,591</u>

Distribution by funds

General Fund	\$	46,347,536	
Restricted cash			\$ 46,347,536
Special Revenue Funds			
Emergency Telephone System Fund	\$	2,273,982	
Citizens' Alert System Fund		30,687	
Narcotics Seized Funds and Property Fund		105,215	
Rescue Squads Fund		285,239	
Library Endowment Fund		236,757	
Gretchen Peed Scholarship Fund		44,288	
Parks Preservation Trust Fund		75,197	
Community Development Fund		-	
Fire District Funds		<u>911,705</u>	3,963,070
Capital Projects Funds			
Schools Capital Projects Fund	\$	7,296,932	
Restricted Cash			
School Bond Fund 1997 Series		69,507	
Hospital Construction Fund		5,417,612	
School Construction Fund		5,429,598	
Restricted Cash		22,834,431	
General Capital Projects Fund		29,360,097	
Restricted Cash		<u>3,281,707</u>	73,689,884
Enterprise Fund			
Water & Sewer Fund	\$	13,028,479	
Restricted Cash		26,393,016	
Solid Waste Management Fund		17,761,097	57,182,592
Fiduciary Funds			
Social Services Fund	\$	44,213	
Sheriff Commissary Fund		33,239	
Delinquent Motor Vehicle Fund		5,013	
Deed of Trust Fee Fund		<u>10,044</u>	<u>92,509</u>
Total			<u>\$ 181,275,591</u>

CATAWBA COUNTY, NORTH CAROLINA
Analysis of Current Tax Levy
For the Fiscal Year Ended June 30, 2013

	<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	\$ 15,838,591,321	0.530	\$ 83,944,534	\$ 78,113,870	\$ 5,830,664
Penalties	-		277,706	277,706	-
Total	15,838,591,321		84,222,240	78,391,576	5,830,664
Discoveries:					
Current year taxes	240,096,226	0.530	1,272,510	690,371	582,139
Penalties	-		19,557	19,557	-
Total	240,096,226		1,292,067	709,928	582,139
Abatements:	(106,890,566)		(566,520)	(407,064)	(159,456)
Total property valuation	<u>\$ 15,971,796,981</u>				
Net levy			84,947,787	78,694,440	6,253,347
Uncollected taxes at June 30, 2013			3,506,365	2,411,790	1,094,575
Current year's taxes collected			<u>\$ 81,441,422</u>	<u>\$ 76,282,650</u>	<u>\$ 5,158,772</u>
Current levy collection percentage			<u>95.87%</u>	<u>96.94%</u>	<u>82.50%</u>

Secondary Market Disclosures

Assessed Valuation:	
Assessment Ratio ⁽¹⁾	100%
Real Property	\$ 12,240,949,134
Personal Property	3,127,347,289
Public Service Companies ⁽²⁾	659,587,935
Total Assessed Valuation	<u>\$ 16,027,884,358</u>
Tax Rate per \$100	0.530
Levy (includes discoveries, releases and abatements) ⁽³⁾	<u>\$ 84,947,787</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	\$ 4,797,744
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⁽¹⁾ Percentage of appraised value has been established by statute.

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

⁽³⁾ The levy includes interest and penalties.

CATAWBA COUNTY, NORTH CAROLINA
Schedule of Taxes Receivable
June 30, 2013

<u>General Fund</u>	<u>Uncollected Balance June 30, 2012</u>	<u>Additions and Adjustments</u>	<u>Collections and Credits</u>	<u>Uncollected Balance June 30, 2013</u>
2012	\$ -	\$ 84,947,787	\$ 81,441,422	\$ 3,506,365
2011	3,338,915	-	1,774,822	1,564,093
2010	1,362,713	-	419,758	942,955
2009	908,317	-	188,576	719,741
2008	656,205	-	72,617	583,588
2007	458,377	-	32,258	426,119
2006	327,596	-	11,529	316,067
2005	286,167	-	7,783	278,384
2004	270,837	-	5,605	265,232
2003	277,247	-	3,880	273,367
Prior	262,419	-	262,419	-
	<u>\$ 8,148,793</u>	<u>\$ 84,947,787</u>	<u>\$ 84,220,669</u>	<u>\$ 8,875,911</u>
Less allowance for uncollectible taxes	<u>5,067,003</u>			<u>5,707,779</u>
Taxes receivable -- net	<u>\$ 3,081,790</u>			<u>\$ 3,168,132</u>

Reconciliation with revenues:

Ad valorem taxes		
General Fund	\$ 83,500,533	
Rescue Squad Fund	<u>1,013,173</u>	
Total ad valorem taxes		\$ 84,513,706
Reconciling items:		
Penalties and interest collected	(540,272)	
Tax on leased vehicle collected	(102,971)	
Prior year release/adjustments	87,787	
Taxes written off	<u>262,419</u>	
Total reconciling items		<u>(293,037)</u>
Total collections		<u>\$ 84,220,669</u>

CATAWBA COUNTY, NORTH CAROLINA
Schedule of General Bonded Indebtedness and Debt Service Requirement
For the Fiscal Year Ended June 30, 2013

<u>Date of Issue</u>	<u>Purpose</u>	<u>Maturity</u>	<u>Interest</u>	<u>Notes and Bonds Outstanding June 30, 2012</u>	<u>Notes and Bonds Issued 2012-2013</u>	<u>Notes and Bonds Retired 2012-2013</u>	<u>Interest Paid 2012-2013</u>	<u>Notes and Bonds Outstanding June 30, 2013</u>	<u>Falling Due Within Next Fiscal Year</u>	
									<u>Principal</u>	<u>Interest</u>
6/01/1998	School Bonds Series 1998	1998-13	4.30-4.40	\$ 800,000	\$ -	\$ 800,000	\$ 35,200	\$ -	\$ -	\$ -
6/01/1999	School Bonds Series 1999	2000-14	4.40-4.70	2,700,000	-	1,300,000	126,900	1,400,000	1,400,000	65,800
12/1/2002	Refunding Series 2002 Schools	2003-14	2.00-4.00	728,000	-	392,000	29,120	336,000	336,000	13,440
	Community College	2003-14	2.00-4.00	182,000	-	98,000	7,280	84,000	84,000	3,360
6/1/2005	Refunding Series 2005 Schools	2006-15	3.00-3.75	3,174,122	-	1,728,720	139,744	1,445,402	715,498	53,308
	Community College	2006-15	3.00-3.75	130,878	-	71,280	5,762	59,598	29,502	2,198
				<u>\$ 7,715,000</u>	<u>\$ -</u>	<u>\$ 4,390,000</u>	<u>\$ 344,006</u>	<u>\$ 3,325,000</u>	<u>\$ 2,565,000</u>	<u>\$ 138,106</u>

CATAWBA COUNTY, NORTH CAROLINA
General Long-Term Debt Requirements and Maturity Schedule
For the Fiscal Year Ended June 30, 2013

Fiscal Year Ended June 30	Governmental Activities			Business Type Activities		
	Debt Principal	Interest	Total	Debt Principal	Interest	Total
2014	13,932,346	5,049,342	18,981,688	969,774	347,799	1,317,573
2015	12,121,425	4,719,925	16,841,350	978,778	348,270	1,327,048
2016	11,152,152	4,342,527	15,494,679	1,221,370	323,958	1,545,328
2017	11,506,347	4,059,774	15,566,121	1,228,229	293,455	1,521,684
2018	11,458,855	3,758,983	15,217,838	1,238,472	261,284	1,499,756
2019-2023	52,248,232	14,463,476	66,711,708	6,024,663	836,233	6,860,896
2024-2028	27,436,292	5,270,223	32,706,515	2,967,775	146,672	3,114,447
2029-2030	-	-	-	150,000	-	150,000
	(1) <u>\$ 139,855,649</u>	<u>\$ 41,664,250</u>	<u>\$ 181,519,899</u>	<u>\$ 14,779,061</u>	<u>\$ 2,557,671</u>	<u>\$ 17,336,732</u>

(1) 12% of Legal Debt Limit

