

Required Supplemental Financial Data

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

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

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

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

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

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

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

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

CATAWBA COUNTY, NORTH CAROLINA
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Schedule of Funding Progress
For Fiscal Years Ended June 30, 2003 to 2008

<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>
12/31/2002	0	1,010,915	1,010,915	0.00%	3,307,157	30.57%
12/31/2003	0	1,054,595	1,054,595	0.00%	3,335,259	31.62%
12/31/2004	0	1,138,936	1,138,936	0.00%	3,835,301	29.70%
12/31/2005	0	1,013,767	1,013,767	0.00%	3,953,071	25.65%
12/31/2006	0	922,560	922,560	0.00%	4,102,106	22.49%
12/31/2007	0	999,815	999,815	0.00%	4,756,519	21.02%

CATAWBA COUNTY, NORTH CAROLINA
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Schedule of Employer Contributions
For Fiscal Years Ended June 30, 2003 to 2008

<u>Year Ended June 30</u>	<u>Annual Required Contributions</u>	<u>Percentage Contributed</u>
2003	116,322	71.17
2004	119,152	100.41
2005	119,791	111.14
2006	132,102	92.88
2007	118,330	96.17
2008	115,452	83.70

Notes to the Required Schedules:

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

Valuation date	12/31/2007
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay - closed
Remaining amortization period	23 years
Asset valuation method	Market values
Actuarial assumptions:	
Investment rate of return*	7.25%
Projected salary increases*	4.5 - 12.3%
*Includes inflation at	3.75%
Cost-of-living adjustments	N/A

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

<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%

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

Year Ended June 30	Annual Required Contributions	Percentage Contributed
2008	1,882,841	0.00%

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	12/31/2005
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay - open
Remaining amortization period	30 years
Asset valuation method	Market values
Actuarial assumptions:	
Investment rate of return*	4.00%
Medical cost trend rate increases (decreases)*	(12.00% - 6.00%)
*Includes inflation at	3.75%
Year of ultimate trend rate	2010

The assumed rate of return reflects the fact that no assets are set aside within Catawba County that are legally held exclusively for retiree health benefits.



Financial Statements of Individual Funds

General Fund

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

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
REVENUES				
Ad Valorem Taxes				
Current year	\$ 74,043,826	\$ 75,692,583		
Prior year	1,050,000	1,806,614		
Penalties and interest	235,000	429,105		
Tax leased vehicles	48,555	76,606		
Total ad valorem taxes	<u>75,377,381</u>	<u>78,004,908</u>	<u>2,627,527</u>	<u>65,090,641</u>
Other Taxes				
Local Option Sales Taxes				
Article 39	13,438,321	15,325,305		
Article 40 - one half of one percent	4,296,613	4,511,623		
Article 42 - one half of one percent	3,919,645	2,550,828		
Article 44 - one half of one percent	5,642,158	6,119,176		
Article 46 - one quarter of one percent	-	1,033,255		
Subtotal local option sales taxes	<u>27,296,737</u>	<u>29,540,187</u>	<u>2,243,450</u>	<u>27,983,231</u>
Other Taxes and Licenses				
Real estate excise stamps	660,000	644,574		
ABC 5 cents per bottle	45,000	47,247		
Privilege licenses	30,000	25,127		
Subtotal other taxes and licenses	<u>735,000</u>	<u>716,948</u>	<u>(18,052)</u>	<u>845,686</u>
Total other taxes	<u>28,031,737</u>	<u>30,257,135</u>	<u>2,225,398</u>	<u>28,828,917</u>
Unrestricted Intergovernmental Revenues				
Beer & Wine Tax	300,000	369,567		
Video Programming fees	528,000	659,342		
Catawba County ABC profit distribution	942,000	942,000		
Total unrestricted intergovernmental revenues	<u>1,770,000</u>	<u>1,970,909</u>	<u>200,909</u>	<u>1,235,023</u>
Restricted Intergovernmental Revenues				
State of North Carolina				
Mental Health Services				
Mental health trust funds	1,053,994	1,059,383		
Assaultive children funds	617,086	597,612		
Mental health and mental illness funds	2,088,820	2,035,242		
Adult mental health	2,926,869	2,720,660		
Criminal justice partnership program	115,193	112,356		
Criminal justice offenders	52,000	18,518		
Child mental health	520,560	361,367		
Adult development disabilities	1,701,095	1,574,686		
Child development disabilities	160,000	46,094		
Adult substance abuse	681,670	520,339		
Crisis emergency services	702,275	648,959		
Child substance abuse	2,185	185		
State local managing entity funds	4,695,224	4,695,227		
Work first grant	50,000	28,734		
Social Services				
Rural general public funds	96,731	96,731		
Corner house	226,024	225,255		
Smart Start	2,223,573	2,032,965		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Share the warmth	625	625		
Consumers non-targeted	20,717	(200)		
Child boarding home funds	120,500	138,393		
Foster care visitation	-	23,422		
Child boarding home funds therapeutic	12,000	4,000		
State administrative aid	69,160	69,158		
Special permanency planning	9,963	9,963		
Community alternatives state in-home	40,116	52,190		
Medicaid expansion	31,742	29,597		
Adult day care	125,948	137,515		
Adult services	46,900	47,119		
Elderly handicapped transportation	125,657	125,657		
State maintenance of effort	451,052	540,999		
Child Protective Services	253,234	296,405		
Community transportation grant	13,000	23,836		
Aid to blind equalization	75	97		
Public Health				
Smart Start	303,660	303,274		
School based health center	71,200	71,200		
School nurse initiative	181,818	145,332		
Immunization program	42,340	34,122		
Heart healthy grant	500	500		
Communicable diseases	8,197	8,197		
Communicable diseases -aid to counties	12,500	12,500		
Eat smart, Move more	18,600	18,600		
Healthy Carolinians partnership	12,048	12,048		
Child health	97,793	85,793		
Child service coordination	42,776	42,776		
Child fatality prevention	1,589	18,956		
Childhood lead prevention	7,500	834		
Health aid to counties	98,175	71,096		
Maternal health	115,982	101,575		
Aids leadership grant	51,400	51,368		
Health promotion	26,752	23,852		
Glaxo funds	5,000	5,000		
Breast cancer grant	71,770	71,770		
North Carolina health and wellness grant	75,838	52,934		
Tuberculosis grant	26,926	24,926		
Public health interpreter grant	20,500	20,000		
Crude oil refund	-	72		
Veterans service	2,000	2,000		
Controlled substance tax	15,000	13,818		
Public school building capital lottery funds	1,400,000	1,702,247		
Juvenile Justice & Delinquency Prevention				
Project challenge	50,900	50,900		
Catawba parenting network	19,278	19,278		
Juvenile crime prevention planning	14,152	14,108		
Salvation army gang violence	54,166	50,000		
Reasoning and reacting cognitive skills	7,360	7,360		
Peace pipeline conflict resolution	18,975	20,240		
North Carolina agriculture cost share	26,239	26,824		
Court facility fees	200,000	220,194		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
District court fees	80,000	76,723		
State Aid - Library	166,278	168,545		
Library big read grant	7,500	12,500		
Safe roads act	15,000	12,918		
Emergency services homeland security grants	450,000	145,110		
Library services and technology grant	10,000	32,133		
Library summer reading grant	4,000	5,200		
Soil and water conservation grant	4,000	4,000		
Ecosystem enhancement program	3,000	200		
Subtotal state revenue	<u>23,096,955</u>	<u>22,034,112</u>	<u>(1,062,843)</u>	<u>14,186,294</u>
Federal				
Mental Health Services				
Adult mental health	262,795	242,642		
Child mental health	105,107	87,237		
Adult developmental disabilities	137,825	137,825		
Child developmental disabilities	67,293	67,293		
Adult substance abuse	218,462	217,857		
Child substance abuse	148,284	137,744		
Alternative treatment for women	69,263	63,026		
Social Services				
Permanency planning	44,748	39,905		
Energy assistance administration	36,915	35,397		
Employment and training	13,500	21,182		
Medical transportation administration	863,760	922,632		
Temporary assistance for needy family-domestic violence	30,000	32,157		
Social Security Payments	99,000	86,448		
US Department of Agriculture supplemental funds	1,714	3,701		
Supplemental meals	1,340	1,341		
Title III general transportation	56,670	60,093		
Title III medical transportation	6,560	3,135		
Community alternatives program chore	2,501,960	1,017,571		
Chore Level II	97,920	203,461		
Chore Level III	147,030	90,139		
In-home aid on site Social Security block grant	66,082	93,882		
IV-D administration	1,135,881	1,073,715		
IV-E board	256,000	294,304		
IV-E administration	1,184,747	840,210		
Independent living administration	35,775	38,366		
Links-independent living trust fund	30,000	14,793		
Case management at risk	129,155	136,890		
Work First block grant	1,474,947	1,368,856		
Food stamp fraud administration	82,185	54,206		
Food stamp administration	709,397	621,867		
Medicaid administration	1,212,321	1,228,537		
Adult day health	16,099	1,898		
IV-A Child care	272,508	220,562		
Title III Nutrition	118,860	144,459		
US Department of Agriculture nutrition	22,500	22,887		
US Department of Agriculture home delivered meals	34,056	35,053		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Home delivered meals	132,191	174,194		
Community assistance home delivered meals	14,100	12,940		
Community services block grant	207,555	232,624		
Crisis intervention	290,000	392,130		
Intensive family preservation restore families	50,104	50,109		
Public Health				
Bioterrorism grants	81,001	77,527		
Title X	196,871	207,012		
Help America Vote Grant	10,000	44,645		
Federal inmate transport	-	12,896		
Justice Assistance Grant	15,673	15,673		
Bullet proof vests grant	3,342	759		
State criminal alien assistance program	10,106	11,272		
Homeland security planning grant	12,000	11,810		
Emergency management planning grant	38,513	38,583		
Assistant secretary for preparedness and response grant	21,213	6,860		
Lifeskills funds	19,287	9,532		
Subtotal federal revenue	<u>13,056,088</u>	<u>10,959,837</u>	<u>(2,096,251)</u>	<u>11,941,009</u>
State of North Carolina and Federal				
Social Services				
Social Services block grant	547,195	527,796		
Aid to families with dependent children	51,331	30,623		
Child day care purchase of care	5,900,000	5,422,995		
Aid to families with dependent children-foster care	420,000	413,410		
IV-E foster care therapeutic	40,000	21,829		
Adoption assistance non-recurring	42,000	67,445		
Adoption assistance medical	250,000	276,531		
Special children adoption fund	100,000	126,000		
IV-E/Child protective services	1,165,391	1,091,657		
Family preservation	58,444	56,503		
High risk intervention	669,843	456,087		
Community transportation grant	196,541	191,647		
Title III Adult day care	82,443	71,232		
IV-D Aid to families with dependent children	50,000	50,039		
IV-D Child support - non AFDC	25,000	35,052		
IV-D Incentives	257,926	286,787		
Medicaid waiver-case management	380,454	417,884		
Community alternative program medical equipment and supplies	160,000	149,402		
Adult care home case management	73,291	73,270		
State adult specialist fund	40,099	42,599		
North Carolina Health Choice	56,743	62,020		
Public Health				
Women Infants Children funds	633,634	572,170		
IV-D Civil papers	71,400	69,874		
Legal services	-	2,096		
Medicaid-emergency medical services transports	340,000	421,674		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Subtotal state and federal revenue	11,622,235	10,936,622	(685,613)	10,785,251
Fines & Forfeitures	<u>1,287,495</u>	<u>1,081,098</u>	<u>(206,397)</u>	<u>1,126,095</u>
Other grants				
Mental Health Services				
Burke County	147,000	147,000		
Social Services				
Training services	465			
Hickory community relations nurturing	-	125		
Catawba County Medical Society Alliance	-	1,500		
Community relations teen up	-	606		
School summer programs	-	2,398		
Community corrections contractual	130,000	206,040		
Confidential intermediary	-	1,050		
Youth conference income	1,000	-		
Hickory Housing Authority	17,500	19,971		
Adult day care - local	7,235	6,887		
Duke Endowment grant	114,038	157,000		
Psychiatric contracts	17,160	-		
Medicaid contract local managing entity	10,000	29,410		
Child mental health local managing entity	168,300	167,130		
Other state revenue local managing entity	74,500	88,007		
Comprehensive treatment services program local managing entity	88,000	292,098		
Mental Health contract local managing entity	308,500	363,050		
Federal substance abuse local managing entity	19,746	24,696		
Medicaid direct billing	1,854,076	1,186,026		
Medicaid community support	681,563	353,666		
City of Hickory transportation	7,297	-		
Catawba Valley Medical Center	73,745	71,999		
Nurturing program parenting network	-	5,000		
Nurturing program training	-	1,500		
Catawba County Schools	51,095	51,095		
Hickory Public Schools	119,731	118,698		
United Fund emergency grant	26,000	26,662		
Public Health				
Catawba Valley Medical Center	298,975	335,714		
Catawba County Schools	107,958	83,873		
Newton-Conover City Schools	16,383	16,383		
Hickory Public Schools	107,457	93,127		
Municipalities				
City Of Newton	44,101	46,277		
Town Of Maiden	4,909	5,212		
City Of Conover	37,823	40,685		
City Of Hickory	18,110	23,143		
City Of Claremont	20,172	22,405		
Town of Catawba	780	780		
Town Of Longview	815	1,042		
Citizen alert notification	10,000	5,000		
Sex crimes investigation	51,513	51,602		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Transport mental health	20,000	24,532		
Social services local funds	18,910	18,910		
Community Schools-Cooperative Extension	7,641	16,500		
Lawn and mowing services	2,400	2,226		
Hospice	15,000	26,806		
Supervisor training	-	6,000		
Voice over internet protocol revenue	246,707	208,936		
Four-H Grant	-	13,495		
Tourism development authority	39,046	39,046		
Western Piedmont COG technology services	11,490	-		
Catawba County Schools/Dare	71,373	61,823		
Newton-Conover City Schools	38,380	4,680		
Hickory Public Schools	52,520	7,020		
Technical support	76,000	61,740		
Catawba Valley Community College - deputy reimbursement	93,035	92,047		
Catawba County Schools-deputy reimbursement	414,410	310,808		
Personnel indirect cost	1,576,113	1,614,914		
Subtotal other grants	<u>7,318,972</u>	<u>6,556,340</u>	<u>(762,632)</u>	<u>5,233,688</u>
Total restricted intergovernmental revenues	<u>56,381,745</u>	<u>51,568,009</u>	<u>(4,813,736)</u>	<u>43,272,337</u>
Licenses, Permits and Fees				
Marriage licenses	27,388	28,853		
Recording of legal instruments	766,850	668,493		
Uniform commercial code filing	13,694	11,559		
Gun permits	9,000	12,110		
Surrendered weapon storage fee	-	1,375		
Noise amplification permit	-	240		
Concealed weapon fees	17,000	25,897		
Public fingerprint fees	9,500	10,330		
Electronic house arrest fees	10,000	-		
Vehicle storage fees	1,000	545		
Building permits	2,125,913	2,599,804		
Building services after hours inspections	150	586		
Minor sub-division plat review	5,200	4,030		
Express plan review fee	21,600	8,260		
Contract services plan review	3,750	150		
Plan review fees	5,720	6,650		
Storm water and erosion control	63,845	39,330		
Plat review fees	9,200	10,289		
Performance guarantees	680	300		
Telecommunications tower fees	7,500	49,060		
Zoning permits	26,375	18,925		
Accessory permit fees	5,750	9,550		
Sign permits	1,000	-		
Homeowners recovery fund	800	723		
Park fees and permits	3,000	3,502		
Environmental health fees	458,057	355,319		
Election filing fees	-	2,191		
Fire inspection fees	1,500	6,600		
Animal control fines and citations	2,000	1,050		
Training fees	1,500	2,510		
Total licenses, permits, fees	<u>3,597,972</u>	<u>3,878,231</u>	<u>280,259</u>	<u>3,625,007</u>

CATAWBA COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Sales and Services				
Mental Health				
Patient fees	-	160		
Medicaid community alternatives program	800,000	314,968		
Medicaid contracts	4,680,517	2,515,138		
Social Services				
Patient fees	53,700	61,026		
Insurance reimbursements	293,891	293,602		
State in-home fees	125	290		
Home study fees	-	700		
IV-D application fees	4,500	3,886		
Level II and III chore fees	75	238		
Title III adult day care fees	2,000	1,300		
Community alternatives program chore fee	600	-		
Trust account fees	5,800	4,803		
Adoption fees	2,500	3,738		
North Carolina health choice premiums	40,000	40,100		
IV-D blood test fees	1,200	839		
Access care	21,600	19,751		
Local support general assistance	8,000	18,826		
Public Health				
Patient fees	162,539	169,675		
Insurance reimbursements	20,000	8,712		
Home health/third party reimbursements	2,930,636	2,910,840		
Pregnancy fees	8,000	8,950		
Clinic fees	289,912	194,509		
Child health fees	4,500	2,781		
Adult health fees	2,000	918		
Medicaid health check fees	50,810	33,273		
Medicaid management fees	6,000	10,700		
Obstetrics services	605,000	387,570		
Child seats copay	362	480		
Medicaid escrow	37,536	-		
Medicaid earned	60,927	28,095		
Medicaid earned maternity care coordinator	264,644	272,730		
Medicaid earned maternal health	512,600	648,687		
Medicaid escrow maternal health	57,318	140,069		
Medicaid earned postpartum maternity	13,000	10,620		
Medicaid earned postpartum newborn	22,000	22,920		
Medicaid earned child service coordination	198,585	193,519		
Medicaid earned child health	10,000	13,921		
Medicaid escrow child health	335,960	282,247		
Medicaid earned dental	327,800	257,460		
Medicaid earned adult health	20,000	90,266		
Medicaid earned women's preventative health	280,000	257,797		
Medicaid escrow women's preventative health	98,204	85,611		
Medicaid earned enhanced nutrition	-	2,493		
Medicaid escrow sonogram	140,000	138,398		
Social services/public health contract services	9,000	8,464		
Municipalities				

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Tax billing/collection	174,985	158,896		
Data processing	500	26		
Election fees	134,700	74,267		
Animal shelter	108,511	81,874		
Fire inspections	30,377	22,295		
Tax fees and charges	9,625	31,413		
Motor vehicle tax-collection fee	37,855	38,216		
Leased vehicle tax - collection fee	695	1,104		
Sale of maps and publications	16,000	11,042		
Advertising fees for renaming streets	350	950		
Check processing fees	3,950	6,767		
Transport fees district confinement	48,696	24,348		
Garage services	13,000	13,027		
Insurance administration fees	-	6		
Sheriff service of process	182,000	213,339		
Project lifesavers	2,000	2,500		
Inmate services	187,000	182,166		
Ambulance services	3,968,000	4,571,564		
Animal services	84,200	69,920		
Planning department ordinance	200	225		
Zoning amendments	10,400	650		
Board of adjustment charges	6,375	8,995		
Clinic fees	4,000	4,253		
Rental Fees	35,650	47,434		
Copy and print charges	56,144	45,309		
Total sales and services	<u>17,497,054</u>	<u>15,071,656</u>	<u>(2,425,398)</u>	<u>12,849,786</u>
Investment Earnings				
Interest On Investments	<u>811,700</u>	<u>2,574,460</u>	<u>1,762,760</u>	<u>2,155,668</u>
Miscellaneous				
Mental Health Services				
Miscellaneous	63,113	15,402		
Social Services				
North Carolina Association of Residential Child				
Facilities Services	250	4,550		
Kellogg Foundation	3,127	4,811		
Restitution funds	5,000	2,330		
Fraud services	42,325	74,098		
Nutrition meals project income	31,775	30,718		
Donations	50,000	49,638		
Miscellaneous	3,264	5,848		
Public Health				
Kids in Need	74,910	32,573		
Cardio pulmonary resuscitation training	8,214	6,753		
Donations	2,000	443		
Duke Endowment	344,238	240,718		
Kate B. Reynolds grant	10,000	10,000		
Susan G. Komen grant	35,000	40,000		
Through Healing Eyes grant	5,000	24,000		
Miscellaneous	9,042	7,218		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Badge revenue	-	360		
Rents & Royalties	112,274	115,163		
Cell tower lease payments	18,540	18,586		
Cable television franchise	-	182,651		
Cable lease payment	-	1,176		
Park souvenir sales	200	187		
Concessions	75,000	50,121		
Commissary	16,000	21,131		
Sale of properties	12,200	66,125		
Insurance settlements	15,315	179,082		
Drug reimbursement	5,000	2,493		
Excise tax administrative cost	11,000	12,892		
Donations	5,500	12,342		
Emergency management/Duke Power grant	31,300	65,535		
Hazmat revenue	10,000	16,169		
Short term disability premiums	80,000	80,366		
Group health and dental premiums	1,496,000	1,639,044		
Miscellaneous revenue	206,670	797,017		
Total miscellaneous	<u>2,782,257</u>	<u>3,809,540</u>	<u>1,027,283</u>	<u>3,924,943</u>
 Total revenues	 <u>186,249,846</u>	 <u>187,134,848</u>	 <u>885,002</u>	 <u>160,982,322</u>
 EXPENDITURES				
General Government				
Board of Commissioners				
Salaries & employee benefits	4,803	4,803		
Other operating	197,400	154,304		
	<u>202,203</u>	<u>159,107</u>	<u>43,096</u>	<u>251,785</u>
 Administration				
County Manager				
Salaries & employee benefits	755,705	685,498		
Other operating	37,750	49,755		
Non-operating	45,114	-		
	<u>838,569</u>	<u>735,253</u>	<u>103,316</u>	<u>821,709</u>
 Legal Services				
Salaries & employee benefits	254,824	253,524		
Other operating	23,100	11,935		
	<u>277,924</u>	<u>265,459</u>	<u>12,465</u>	<u>266,969</u>
 Budget				
Salaries & employee benefits	240,745	240,764		
Other operating	13,887	12,093		
	<u>254,632</u>	<u>252,857</u>	<u>1,775</u>	<u>239,599</u>
 Total Administration	 <u>1,371,125</u>	 <u>1,253,569</u>	 <u>117,556</u>	 <u>1,328,277</u>
 Tax Administration				
Tax Assessor				
Salaries & employee benefits	820,804	808,568		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Other operating	249,189	198,624		
Non-operating tax refunds	20,000	11,060		
	<u>1,089,993</u>	<u>1,018,252</u>	<u>71,741</u>	<u>947,459</u>
Tax Collector				
Salaries & employee benefits	381,527	386,673		
Other operating	120,907	102,977		
	<u>502,434</u>	<u>489,650</u>	<u>12,784</u>	<u>454,179</u>
Total Tax Administration	<u>1,592,427</u>	<u>1,507,902</u>	<u>84,525</u>	<u>1,401,638</u>
Board of Elections				
Salaries & employee benefits	421,848	344,098		
Other operating	435,247	258,683		
	<u>967,116</u>	<u>602,781</u>	<u>364,335</u>	<u>481,390</u>
Personnel				
Personnel				
Salaries & employee benefits	538,187	525,214		
Other operating	67,700	57,654		
Non-operating	136,235	-		
	<u>742,122</u>	<u>582,868</u>	<u>159,254</u>	<u>536,550</u>
Recruitment				
Salaries & employee benefits	56,841	56,919		
Other operating	46,350	31,967		
Non-operating	55,220	-		
	<u>158,411</u>	<u>88,886</u>	<u>69,525</u>	<u>94,374</u>
Risk Management				
Salaries & employee benefits	113,754	115,135		
Other operating	19,600	15,840		
	<u>133,354</u>	<u>130,975</u>	<u>2,379</u>	<u>127,066</u>
Total Personnel	<u>1,033,887</u>	<u>802,729</u>	<u>231,158</u>	<u>757,990</u>
Register of Deeds				
Salaries & employee benefits	530,475	495,759		
Other operating	328,646	303,393		
Capital outlay	44,000	43,516		
	<u>903,121</u>	<u>842,668</u>	<u>60,453</u>	<u>790,507</u>
Finance				
Administration				
Salaries & employee benefits	283,143	293,384		
Other operating	188,895	184,463		
	<u>472,038</u>	<u>477,847</u>	<u>(5,809)</u>	<u>425,309</u>
Accounting				
Salaries & employee benefits	415,443	413,279		
Other operating	338,200	345,938		
	<u>753,643</u>	<u>759,217</u>	<u>(5,574)</u>	<u>700,653</u>
Purchasing and Service Center				
Salaries & employee benefits	193,239	193,739		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Other operating	37,385	34,875		
Capital outlay	24,350	20,977		
	<u>254,974</u>	<u>249,591</u>	<u>5,383</u>	<u>224,696</u>
 Total Finance	 <u>1,480,655</u>	 <u>1,486,655</u>	 <u>(6,000)</u>	 <u>1,350,658</u>
Other General Government Programs				
Clerk of Courts				
Other operating	4,548	4,048		
Capital outlay	25,421	-		
	<u>29,969</u>	<u>4,048</u>	<u>25,921</u>	<u>55,967</u>
 Other Government Costs				
Salaries & employee benefits	66,073	14,809		
Other operating	265,778	210,901		
Non-operating	657,033	-		
	<u>988,884</u>	<u>225,710</u>	<u>763,174</u>	<u>368,479</u>
 Self Insurance				
Wellness	38,200	32,800		
Premiums	1,383,000	1,461,090		
Liability	1,105,034	1,140,092		
	<u>2,526,234</u>	<u>2,633,982</u>	<u>(107,748)</u>	<u>2,389,640</u>
 Total Self Insurance	 <u>2,526,234</u>	 <u>2,633,982</u>	 <u>(107,748)</u>	 <u>2,389,640</u>
 Total Other General Government Programs	 <u>3,545,087</u>	 <u>2,863,740</u>	 <u>681,347</u>	 <u>2,814,086</u>
 Total General Government	 <u>11,095,621</u>	 <u>9,519,151</u>	 <u>1,576,470</u>	 <u>9,176,331</u>
Public Safety				
Sheriff				
Administration and Law Enforcement				
Salaries & employee benefits	3,024,698	2,948,513		
Other operating	1,091,946	827,563		
Capital outlay	449,953	359,297		
	<u>4,566,597</u>	<u>4,135,373</u>	<u>431,224</u>	<u>3,628,096</u>
 Catawba Valley Community College - Resource Officers				
Salaries & employee benefits	96,453	93,920	2,533	89,529
 School Resource Officers				
Salaries & employee benefits	551,180	523,663		
Other operating	39,600	39,599		
	<u>590,780</u>	<u>563,262</u>	<u>27,518</u>	<u>498,084</u>
 Records				
Salaries & employee benefits	288,096	280,792		
Other operating	19,070	18,354		
Capital outlay	1,828	-		
	<u>308,994</u>	<u>299,146</u>	<u>9,848</u>	<u>310,233</u>
 Mental Health Transport				
Salaries & employee benefits	17,547	7,417		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Other operating	7,453	1,930		
	<u>25,000</u>	<u>9,347</u>	15,653	-
Crime Prevention				
Salaries & employee benefits	143,614	142,937		
Other operating	15,930	14,975		
Capital outlay	9,965	-		
	<u>169,509</u>	<u>157,912</u>	11,597	149,143
Narcotics				
Salaries & employee benefits	301,210	292,122		
Other operating	73,387	72,646		
	<u>374,597</u>	<u>364,768</u>	9,829	307,359
Detectives				
Salaries & employee benefits	553,050	542,119		
Other operating	47,419	46,316		
Capital outlay	19,350	19,232		
	<u>619,819</u>	<u>607,667</u>	12,152	555,443
Lake Norman Water Patrol				
Salaries & employee benefits	136,949	131,966		
Other operating	39,078	37,693		
Capital outlay	48,057	49,215		
	<u>224,084</u>	<u>218,874</u>	5,210	140,478
Court Security				
Salaries & employee benefits	477,704	483,089		
Other operating	4,000	4,000		
	<u>481,704</u>	<u>487,089</u>	(5,385)	418,739
Newton Detention Center				
Salaries & employee benefits	3,243,835	3,077,031		
Other operating	866,339	758,748		
Capital outlay	28,067	28,067		
	<u>4,138,241</u>	<u>3,863,846</u>	274,395	2,135,955
Prisoner Food Services				
Other operating	295,096	288,466	6,630	239,929
District Confinement Facility				
Salaries & employee benefits	53,757	49,408		
Other operating	1,187,914	1,092,196		
	<u>1,241,671</u>	<u>1,141,604</u>	100,067	1,007,214
Total Sheriff	<u>13,132,545</u>	<u>12,231,274</u>	901,271	9,480,202
Emergency Services				
Emergency Services Administration				
Salaries & employee benefits	63,548	63,438		
Other operating	32,742	27,996		
Capital outlay	30,000	29,981		
	<u>126,290</u>	<u>121,415</u>	4,875	120,095

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Emergency Management				
Salaries & employee benefits	200,351	188,820		
Other operating	600,367	120,107		
Capital outlay	14,483	14,483		
	<u>815,201</u>	<u>323,410</u>	<u>491,791</u>	<u>469,206</u>
Veterans Services				
Salaries & employee benefits	40,614	40,891		
Other operating	5,500	4,884		
	<u>46,114</u>	<u>45,775</u>	<u>339</u>	<u>44,200</u>
Fire Marshal				
Salaries & employee benefits	151,595	129,527		
Other operating	27,790	24,434		
	<u>179,385</u>	<u>153,961</u>	<u>25,424</u>	<u>204,374</u>
Emergency Medical Services				
Salaries & employee benefits	5,260,313	5,159,114		
Other operating	1,019,868	895,234		
Capital outlay	455,489	452,740		
	<u>6,735,670</u>	<u>6,507,088</u>	<u>228,582</u>	<u>6,103,688</u>
Fire Fighting Alarms				
Other operating	36,000	36,000	-	33,600
Animal Control				
Salaries & employee benefits	159,006	123,222		
Other operating	39,529	32,404		
Capital outlay	70,000	69,983		
	<u>268,535</u>	<u>225,609</u>	<u>42,926</u>	<u>179,467</u>
Animal Shelter				
Salaries & employee benefits	202,727	175,361		
Other operating	156,431	130,569		
Capital outlay	49,557	49,545		
	<u>408,715</u>	<u>355,475</u>	<u>53,240</u>	<u>298,866</u>
Total Emergency Services	<u>8,615,910</u>	<u>7,768,733</u>	<u>847,177</u>	<u>7,453,496</u>
Citizen Alert Notification System				
Salaries & employee benefits	20,000	27,355		
Other operating	53,306	51,703		
Capital outlay	113,229	-		
Non-operating	14,935	-		
	<u>201,470</u>	<u>79,058</u>	<u>122,412</u>	<u>159,446</u>
Communication Center				
Salaries & employee benefits	1,154,076	1,077,259		
Other operating	215,760	202,990		
	<u>1,369,836</u>	<u>1,280,249</u>	<u>89,587</u>	<u>1,215,757</u>
Other Public Safety				
Other operating	177,146	139,148	37,998	131,065

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Total Public Safety	23,496,907	21,498,462	1,998,445	18,439,966
Environmental Protection				
Cooperative Extension				
Salaries & employee benefits	255,391	233,522		
Other operating	94,610	87,652		
Capital outlay	13,566	12,671		
Non-operating	64,101	-		
	<u>427,668</u>	<u>333,845</u>	<u>93,823</u>	<u>299,183</u>
Soil & Water Conservation				
Salaries & employee benefits	119,524	119,751		
Other operating	15,939	14,072		
	<u>135,463</u>	<u>133,823</u>	<u>1,640</u>	<u>130,643</u>
Forest Ranger				
Other operating	52,919	52,919	-	45,841
Total Environmental Protection	<u>616,050</u>	<u>520,587</u>	<u>95,463</u>	<u>475,667</u>
Economic and Physical Development Technology				
Information Technology Center				
Salaries & employee benefits	1,497,944	1,473,982		
Other operating	1,167,085	1,066,056		
Capital outlay	322,520	300,958		
	<u>2,987,549</u>	<u>2,840,996</u>	<u>146,553</u>	<u>3,533,652</u>
Geospatial Information Services				
Salaries & employee benefits	236,183	235,319		
Other operating	96,489	68,877		
	<u>332,672</u>	<u>304,196</u>	<u>28,476</u>	<u>264,309</u>
Total Technology	<u>3,320,221</u>	<u>3,145,192</u>	<u>175,029</u>	<u>3,797,961</u>
Economic Development and Planning				
Planning & Zoning				
Salaries & employee benefits	486,391	474,133		
Other operating	195,294	139,101		
	<u>681,685</u>	<u>613,234</u>	<u>68,451</u>	<u>673,905</u>
County Parks				
Salaries & employee benefits	181,466	183,729		
Other operating	54,931	51,025		
Capital outlay	21,900	13,157		
	<u>258,297</u>	<u>247,911</u>	<u>10,386</u>	<u>215,362</u>
Other Economic and Physical Development				
Other operating	1,555,041	1,111,064	443,977	1,170,246
Total Economic Development and Planning	<u>2,495,023</u>	<u>1,972,209</u>	<u>522,814</u>	<u>2,059,513</u>
Utilities & Engineering				
Utilities & Engineering 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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Salaries & employee benefits	156,430	156,917		
Other operating	31,961	28,119		
	<u>188,391</u>	<u>185,036</u>	<u>3,355</u>	<u>143,509</u>
Building Inspection				
Salaries & employee benefits	1,313,716	1,252,479		
Other operating	448,638	418,696		
Capital outlay	91,521	55,726		
	<u>1,853,875</u>	<u>1,726,901</u>	<u>126,974</u>	<u>1,560,694</u>
Water & Sewer				
Salaries & employee benefits	46,784	46,723		
Other operating	66,593	53,955		
	<u>113,377</u>	<u>100,678</u>	<u>12,699</u>	<u>93,916</u>
Permit Center				
Salaries & employee benefits	283,396	277,868		
Other operating	28,178	23,292		
	<u>311,574</u>	<u>301,160</u>	<u>10,414</u>	<u>344,924</u>
Plan Review				
Salaries & employee benefits	308,686	306,268		
Other operating	20,372	14,610		
	<u>329,058</u>	<u>320,878</u>	<u>8,180</u>	<u>315,881</u>
Storm water and Erosion Control				
Salaries & employee benefits	186,704	180,059		
Other operating	26,460	18,736		
Capital outlay	940	940		
	<u>214,104</u>	<u>199,735</u>	<u>14,369</u>	<u>144,968</u>
Total Utilities & Engineering	<u>3,010,379</u>	<u>2,834,388</u>	<u>175,991</u>	<u>2,603,892</u>
Finance/Facilities Division				
Garage				
Salaries & employee benefits	199,582	201,844		
Other operating	295,930	319,943		
Capital outlay	27,500	26,461		
	<u>523,012</u>	<u>548,248</u>	<u>(25,236)</u>	<u>464,383</u>
General maintenance				
Salaries & employee benefits	499,175	487,004		
Other operating	115,710	117,789		
Capital outlay	43,300	40,416		
	<u>658,185</u>	<u>645,209</u>	<u>12,976</u>	<u>551,207</u>
General Buildings				
Other operating	495,728	474,663		
Capital outlay	53,500	5,500		
	<u>549,228</u>	<u>480,163</u>	<u>69,065</u>	<u>401,915</u>
Justice Buildings				
Other operating	665,626	642,863		
Capital outlay	40,000	-		
	<u>705,626</u>	<u>642,863</u>	<u>62,763</u>	<u>553,747</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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Library Buildings				
Other operating	65,835	62,507	3,328	65,765
Leased Buildings				
Other operating	12,375	12,127	248	20,929
Social Services Buildings				
Other operating	98,456	98,165		88,728
Capital outlay	57,900	57,891		
	<u>156,356</u>	<u>156,056</u>	<u>300</u>	<u>88,728</u>
Public Health Buildings				
Other operating	25,651	23,283	2,368	23,942
Mental Health Buildings				
Other operating	31,850	22,560	9,290	33,123
Street Signs				
Other operating	16,000	15,926	74	27,189
Total Finance/Facilities Division	<u>2,744,118</u>	<u>2,608,942</u>	<u>135,176</u>	<u>2,230,928</u>
Total Economic & Physical Development	<u>11,569,741</u>	<u>10,560,731</u>	<u>1,009,010</u>	<u>10,692,294</u>
Human Services				
Medical Examiner				
Other operating	120,500	120,400	100	68,800
Mental Health Department				
General Administration				
Salaries & employee benefits	840,540	899,537		
Other operating	2,049,947	1,780,893		
Mental health assistance	-	80,500		
Non operating	43,987	-		
Capital outlay	34,000	5,000		
	<u>2,968,474</u>	<u>2,765,930</u>	<u>202,544</u>	<u>1,330,126</u>
Area Administration				
Salaries & employee benefits	1,292,546	1,248,341		
Other operating	103,000	30,675		
	<u>1,395,546</u>	<u>1,279,016</u>	<u>116,530</u>	<u>766,782</u>
Consumer Affairs				
Salaries & employee benefits	137,950	135,020		
Other operating	19,900	15,307		
Mental health assistance	30,000	23,244		
	<u>187,850</u>	<u>173,571</u>	<u>14,279</u>	<u>274,673</u>
Consumer Services				
Salaries & employee benefits	799,820	731,528		
Other operating	44,300	28,369		
	<u>844,120</u>	<u>759,897</u>	<u>84,223</u>	<u>565,143</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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Community Assistance				
Salaries & employee benefits	-	-		
Other operating	-	-		
Mental health assistance	-	-		
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,171</u>
Direct Services				
Other operating	60,000	43,920		
Mental health assistance	12,408,016	9,950,343		
	<u>12,468,016</u>	<u>9,994,263</u>	<u>2,473,753</u>	<u>9,149,666</u>
Burke County Services				
Other operating	53,500	53,148		
Mental health assistance	6,058,049	4,539,067		
	<u>6,111,549</u>	<u>4,592,215</u>	<u>1,519,334</u>	<u>-</u>
Total Mental Health Department	<u>23,975,555</u>	<u>19,564,892</u>	<u>4,410,663</u>	<u>12,093,561</u>
Social Services Department				
Administration				
Salaries & employee benefits	1,157,865	1,171,667		
Other operating	1,472,532	1,318,271		
Non-operating	3,419,448	-		
Capital outlay	52,000	4,458		
	<u>6,101,845</u>	<u>2,494,396</u>	<u>3,607,449</u>	<u>2,341,452</u>
Children and Family Services				
Salaries & employee benefits	1,620,299	1,572,514		
Other operating	482,569	484,085		
Social Services assistance	1,000	228		
	<u>2,103,868</u>	<u>2,056,827</u>	<u>47,041</u>	<u>1,994,818</u>
Department of Human Resources Teams				
Salaries & employee benefits	398,712	390,817		
Other operating	9,056	15,127		
Social Services assistance	4,000	3,219		
	<u>411,768</u>	<u>409,163</u>	<u>2,605</u>	<u>376,593</u>
Children's Day Care				
Salaries & employee benefits	404,448	394,130		
Other operating	5,527	5,281		
	<u>409,975</u>	<u>399,411</u>	<u>10,564</u>	<u>332,830</u>
Intensive Family Preservation				
Salaries & employee benefits	230,787	170,536		
Other operating	11,108	11,108		
Social Services assistance	500	663		
	<u>242,395</u>	<u>182,307</u>	<u>60,088</u>	<u>167,194</u>
Early Childhood Development				
Salaries & employee benefits	104,015	102,210		
Other operating	11,577	8,461		
	<u>115,592</u>	<u>110,671</u>	<u>4,921</u>	<u>104,173</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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Prevention Management				
Salaries & employee benefits	102,091	97,757	4,334	115,630
Family Children Teams / Family Preservation				
Salaries & employee benefits	3,224,408	3,141,770		
Other operating	37,782	39,868		
Social Services assistance	37,000	18,987		
	<u>3,299,190</u>	<u>3,200,625</u>	<u>98,565</u>	<u>2,921,319</u>
Duke Endowment Family Children Project				
Salaries & employee benefits	73,604	57,702		
Other operating	36,934	8,874		
Social Services assistance	3,500	2,737		
	<u>114,038</u>	<u>69,313</u>	<u>44,725</u>	<u>-</u>
Teen Up				
Salaries & employee benefits	170,019	163,444		
Other operating	6,000	13,006		
Social Services assistance	5,900	10,442		
	<u>181,919</u>	<u>186,892</u>	<u>(4,973)</u>	<u>182,044</u>
Families for Kids				
Social Services assistance	1,127	1,089	38	1,541
Community Services Block Grant				
Salaries & employee benefits	204,529	204,922		
Other operating	18,100	17,008		
Social Services assistance	5,000	2,681		
	<u>227,629</u>	<u>224,611</u>	<u>3,018</u>	<u>219,689</u>
Therapeutic Foster Care				
Salaries & employee benefits	240,823	204,093		
Other operating	24,277	31,204		
Social Services assistance	500	927		
	<u>265,600</u>	<u>236,224</u>	<u>29,376</u>	<u>176,031</u>
Adoptions				
Salaries & employee benefits	812,969	798,448		
Other operating	26,797	27,561		
Social Services assistance	6,500	4,026		
	<u>846,266</u>	<u>830,035</u>	<u>16,231</u>	<u>819,533</u>
Child Advocacy				
Salaries & employee benefits	143,290	149,321		
Other operating	119,400	114,136		
Social Services assistance	3,030	1,959		
	<u>265,720</u>	<u>265,416</u>	<u>304</u>	<u>234,156</u>
Temporary Assistance Needy Families				
Salaries & employee benefits	38,230	1,006		
Other operating	7,776	-		
Social Services assistance	18,489	-		
	<u>64,495</u>	<u>1,006</u>	<u>63,489</u>	<u>52,025</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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
FamilyNet Administration				
Salaries & employee benefits	580,772	539,994		
Other operating	711,090	561,832		
Capital outlay	8,000	7,382		
Social Services assistance	10,000	10,521		
	<u>1,309,862</u>	<u>1,119,729</u>	<u>190,133</u>	<u>1,061,290</u>
FamilyNet Community Support				
Salaries & employee benefits	529,741	522,450		
Other operating	35,554	42,944		
	<u>565,295</u>	<u>565,394</u>	<u>(99)</u>	<u>263,594</u>
FamilyNet Act				
Salaries & employee benefits	357,872	385,502		
Other operating	60,250	27,859		
Social Services assistance	500	285		
	<u>418,622</u>	<u>413,646</u>	<u>4,976</u>	<u>355,313</u>
FamilyNet In-home Services				
Salaries & employee benefits	201,580	190,173		
Other operating	19,581	20,355		
	<u>221,161</u>	<u>210,528</u>	<u>10,633</u>	<u>69,406</u>
FamilyNet Adolescent Services				
Salaries & employee benefits	454,264	396,301		
Other operating	22,728	9,500		
	<u>476,992</u>	<u>405,801</u>	<u>71,191</u>	<u>446,624</u>
FamilyNet Family Services				
Salaries & employee benefits	669,865	396,091		
Other operating	7,345	8,269		
	<u>677,210</u>	<u>404,360</u>	<u>272,850</u>	<u>424,800</u>
FamilyNet Children Services				
Salaries & employee benefits	536,289	389,737		
Other operating	7,748	10,192		
	<u>544,037</u>	<u>399,929</u>	<u>144,108</u>	<u>384,447</u>
FamilyNet ECST				
Salaries & employee benefits	414,709	414,067		
Other operating	39,960	36,539		
Social Services assistance	4,000	4,282		
	<u>458,669</u>	<u>454,888</u>	<u>3,781</u>	<u>457,716</u>
FamilyNet Child Protective Services				
Salaries & employee benefits	263,442	131,158		
Other operating	21,675	18,931		
	<u>285,117</u>	<u>150,089</u>	<u>135,028</u>	<u>61,726</u>
Work First				
Salaries & employee benefits	637,575	552,091		
Other operating	267,180	197,720		
Social Services assistance	216,300	128,432		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
	1,121,055	878,243	242,812	876,702
Office Juvenile Justice Girls Program				
Other operating	55,350	52,634		
Social Services assistance	2,000	706		
	<u>57,350</u>	<u>53,340</u>	<u>4,010</u>	<u>48,522</u>
Administration Group Homes				
Salaries & employee benefits	1,315,831	1,259,619		
Other operating	39,988	39,988		
	<u>1,355,819</u>	<u>1,299,607</u>	<u>56,212</u>	<u>1,289,437</u>
Emergency Shelter				
Other operating	50,550	49,972		
Social Services assistance	3,250	2,465		
	<u>53,800</u>	<u>52,437</u>	<u>1,363</u>	<u>49,810</u>
Girls Program				
Other operating	56,000	56,033		
Social Services assistance	4,000	2,387		
Capital outlay	17,400	17,350		
	<u>77,400</u>	<u>75,770</u>	<u>1,630</u>	<u>77,287</u>
Boys Program				
Other operating	56,550	56,580		
Social Services assistance	5,000	2,091		
	<u>61,550</u>	<u>58,671</u>	<u>2,879</u>	<u>47,027</u>
Office Juvenile Justice Boys Program				
Other operating	60,930	59,045		
Social Services assistance	4,000	3,768		
	<u>64,930</u>	<u>62,813</u>	<u>2,117</u>	<u>62,116</u>
Adult Services				
Other operating	2,555,798	1,329,462		
Social Services assistance	699,557	789,474		
	<u>3,255,355</u>	<u>2,118,936</u>	<u>1,136,419</u>	<u>2,993,464</u>
Adult Social Work				
Salaries & employee benefits	1,247,794	1,216,277		
Other operating	83,399	93,753		
Social Services assistance	12,600	11,655		
	<u>1,343,793</u>	<u>1,321,685</u>	<u>22,108</u>	<u>1,331,473</u>
Medicaid Administration				
Salaries & employee benefits	788,406	779,969		
Other operating	7,904	8,029		
	<u>796,310</u>	<u>787,998</u>	<u>8,312</u>	<u>733,294</u>
Transportation				
Salaries & employee benefits	361,337	366,970		
Other operating	557,981	459,421		
Capital outlay	135,271	92,911		
	<u>1,054,589</u>	<u>919,302</u>	<u>135,287</u>	<u>1,020,037</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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Nutrition				
Salaries & employee benefits	78,851	71,855		
Other operating	20,123	18,413		
Social Services assistance	398,327	393,006		
	<u>497,301</u>	<u>483,274</u>	<u>14,027</u>	<u>452,187</u>
Public Assistance Administration				
Salaries & employee benefits	1,163,947	1,150,419		
Other operating	48,289	45,208		
	<u>1,212,236</u>	<u>1,195,627</u>	<u>16,609</u>	<u>1,090,595</u>
Food Stamps				
Salaries & employee benefits	992,670	952,856		
Other operating	101,139	76,135		
Social Services assistance	27,000	43,388		
	<u>1,120,809</u>	<u>1,072,379</u>	<u>48,430</u>	<u>960,077</u>
Child Support				
Salaries & employee benefits	1,282,969	1,260,870		
Other operating	28,031	29,279		
	<u>1,311,000</u>	<u>1,290,149</u>	<u>20,851</u>	<u>1,200,494</u>
General Assistance				
Other operating	81,600	87,263		
Social Services assistance	183,525	148,983		
	<u>265,125</u>	<u>236,246</u>	<u>28,879</u>	<u>161,376</u>
Public Assistance Payments				
Social Services assistance	7,765,012	6,964,392	800,620	7,946,543
Children's Purchase Services				
Social Services assistance	9,647,367	8,756,962	890,405	8,475,543
Total Social Services	<u>50,771,284</u>	<u>42,517,938</u>	<u>8,253,346</u>	<u>42,379,928</u>
Public Health Department				
Health Administration				
Salaries & employee benefits	624,324	626,729		
Other operating	279,160	221,001		
	<u>903,484</u>	<u>847,730</u>	<u>55,754</u>	<u>766,507</u>
Home Health				
Salaries & employee benefits	1,291,682	1,300,379		
Other operating	1,195,956	1,148,564		
	<u>2,487,638</u>	<u>2,448,943</u>	<u>38,695</u>	<u>2,219,527</u>
Environmental Health				
Salaries & employee benefits	787,042	752,803		
Other operating	156,785	143,252		
	<u>943,827</u>	<u>896,055</u>	<u>47,772</u>	<u>853,234</u>
Maternal Health				
Salaries & employee benefits	637,724	622,679		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Other operating	961,204	955,702		
Public Health assistance	26,125	23,131		
	<u>1,625,053</u>	<u>1,601,512</u>	<u>23,541</u>	<u>1,516,680</u>
Maternity Care Coordinator				
Salaries & employee benefits	257,694	257,810		
Other operating	18,184	15,614		
	<u>275,878</u>	<u>273,424</u>	<u>2,454</u>	<u>253,273</u>
Child Health				
Salaries & employee benefits	422,875	435,041		
Other operating	107,650	84,360		
	<u>530,525</u>	<u>519,401</u>	<u>11,124</u>	<u>480,712</u>
Child Health - Human Resource Teams				
Salaries & employee benefits	473,984	459,778		
Other operating	40,026	29,963		
	<u>514,010</u>	<u>489,741</u>	<u>24,269</u>	<u>471,757</u>
Child Health - Smart Start				
Salaries & employee benefits	154,779	156,458		
Other operating	32,472	32,434		
	<u>187,251</u>	<u>188,892</u>	<u>(1,641)</u>	<u>175,893</u>
Child Health - Health Check				
Salaries & employee benefits	75,697	60,197		
Other operating	4,025	1,650		
	<u>79,722</u>	<u>61,847</u>	<u>17,875</u>	<u>75,790</u>
Adolescent Health				
Salaries & employee benefits	98,971	97,751		
Other operating	91,038	79,950		
	<u>190,009</u>	<u>177,701</u>	<u>12,308</u>	<u>168,539</u>
Child Service Coordinator				
Salaries & employee benefits	254,502	252,081		
Other operating	22,781	17,954		
	<u>277,283</u>	<u>270,035</u>	<u>7,248</u>	<u>256,657</u>
Health and Wellness				
Salaries & employee benefits	47,778	47,950		
Other operating	28,060	21,752		
	<u>75,838</u>	<u>69,702</u>	<u>6,136</u>	<u>33,751</u>
School Health Assistants				
Salaries & employee benefits	82,372	83,224		
Other operating	775	324		
	<u>83,147</u>	<u>83,548</u>	<u>(401)</u>	<u>80,840</u>
School Nurse Fund Initiative				
Salaries & employee benefits	144,084	119,937		
Other operating	11,263	6,988		
	<u>155,347</u>	<u>126,925</u>	<u>28,422</u>	<u>96,897</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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Child Service Coordinator - Burke				
Salaries & employee benefits				
Other operating				15,412
	-	-	-	
School Nurses Initiative - Catawba Valley Medical Center				
Salaries & employee benefits	274,336	264,895		
Other operating	24,720	19,037		
	299,056	283,932	15,124	271,342
School Nurses - Catawba County				
Salaries & employee benefits	353,258	345,985		
Other operating	50,255	42,799		
	403,513	388,784	14,729	435,615
School Nurses - Newton-Conover				
Salaries & employee benefits	52,539	45,011		
Other operating	3,235	1,326		
	55,774	46,337	9,437	-
School Nurses Initiative - Catawba County				
Salaries & employee benefits	38,116	30,769		
Other operating	4,193	2,760		
	42,309	33,529	8,780	-
Dental Health				
Salaries & employee benefits	167,057	162,741		
Other operating	179,413	150,024		
Public Health assistance	43,569	42,820		
	390,039	355,585	34,454	395,320
Dental - Smart Start				
Salaries & employee benefits	55,986	55,716		
Other operating	10,825	11,014		
	66,811	66,730	81	63,502
Glaucoma/Adult Health				
Salaries & employee benefits	241,724	235,994		
Other operating	447,360	372,147		
	689,084	608,141	80,943	518,123
Bioterrorism Grant				
Salaries & employee benefits	68,369	58,199		
Other operating	25,658	13,383		
	94,027	71,582	22,445	75,906
NAP-SACC Smart Start				
Salaries & employee benefits	-	-		
Other operating	13,350	13,094		
	13,350	13,094	256	-
Nurses/Family Planning				
Salaries & employee benefits	737,462	725,011		
Other operating	287,948	262,525		

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
	1,025,410	987,536	37,874	928,558
Women Infants Children Program				
Salaries & employee benefits	550,294	495,533		
Other operating	83,422	79,129		
	<u>633,716</u>	<u>574,662</u>	59,054	<u>539,831</u>
Total Public Health	<u>12,042,101</u>	<u>11,485,368</u>	556,733	<u>10,693,666</u>
Total Human Services	<u>86,909,440</u>	<u>73,688,598</u>	13,220,842	<u>65,235,955</u>
Culture and Recreation				
County Library				
Library Administration - Main Library				
Salaries & employee benefits	905,617	853,929		
Other operating	283,343	323,364		
Capital outlay	36,000	35,721		
Non-operating	88,297	-		
	<u>1,313,257</u>	<u>1,213,014</u>	100,243	<u>1,177,187</u>
Sherrills Ford Branch				
Salaries & employee benefits	78,515	78,073		
Other operating	42,346	40,898		
	<u>120,861</u>	<u>118,971</u>	1,890	<u>116,534</u>
Maiden Branch				
Salaries & employee benefits	86,537	86,527		
Other operating	33,621	32,473		
	<u>120,158</u>	<u>119,000</u>	1,158	<u>113,986</u>
St. Stephens Branch				
Salaries & employee benefits	266,126	265,972		
Other operating	117,898	115,878		
	<u>384,024</u>	<u>381,850</u>	2,174	<u>374,143</u>
Southwest Branch Library				
Salaries & employee benefits	160,207	152,143		
Other operating	120,297	118,212		
	<u>280,504</u>	<u>270,355</u>	10,149	<u>277,144</u>
Conover Branch Library				
Salaries & employee benefits	46,026	45,925		
Other operating	21,198	12,958		
	<u>67,224</u>	<u>58,883</u>	8,341	<u>49,439</u>
Claremont Branch Library				
Salaries & employee benefits	32,696	31,862		
Other operating	17,102	16,818		
	<u>49,798</u>	<u>48,680</u>	1,118	<u>89,060</u>
Total County Library	<u>2,335,826</u>	<u>2,210,753</u>	125,073	<u>2,197,493</u>
Arts-Administration				
Other operating	478,713	478,713	-	467,930

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Other Cultural				
Other operating	5,000	5,000	-	5,000
Total Culture and Recreation	<u>2,819,539</u>	<u>2,694,466</u>	<u>125,073</u>	<u>2,670,423</u>
Education				
Catawba County Schools				
Current expense	24,050,502	24,050,502		
Fines and forfeitures	907,902	766,214		
	<u>24,958,404</u>	<u>24,816,716</u>	<u>141,688</u>	<u>22,081,599</u>
Newton-Conover City Schools				
Current expense	4,011,119	4,011,119		
Fines and forfeitures	151,419	127,467		
	<u>4,162,538</u>	<u>4,138,586</u>	<u>23,952</u>	<u>3,777,238</u>
Hickory City Schools				
Current expense	6,044,374	6,044,374		
Fines and forfeitures	228,174	193,252		
	<u>6,272,548</u>	<u>6,237,626</u>	<u>34,922</u>	<u>5,735,859</u>
Catawba Valley Community College				
Current expense	2,821,526	2,821,526	-	2,627,599
Total Education	<u>38,215,016</u>	<u>38,014,454</u>	<u>200,562</u>	<u>34,222,295</u>
Debt Service				
General obligation bonds				
Principal	6,380,005	6,380,000		
Interest	1,489,875	1,489,869		
	<u>7,869,880</u>	<u>7,869,869</u>	<u>11</u>	<u>8,017,519</u>
Installment purchases				
Principal	2,882,845	1,554,874		
Interest	874,570	702,014		
	<u>3,757,415</u>	<u>2,256,888</u>	<u>1,500,527</u>	<u>1,944,534</u>
Certificates of Participation				
Principal	6,791,005	2,790,000		
Interest	2,297,105	2,297,100		
	<u>9,088,110</u>	<u>5,087,100</u>	<u>4,001,010</u>	<u>5,190,423</u>
Total Debt Service	<u>20,715,405</u>	<u>15,213,857</u>	<u>5,501,548</u>	<u>15,152,476</u>
Total expenditures	<u>195,437,719</u>	<u>171,710,306</u>	<u>23,727,413</u>	<u>156,065,407</u>
Revenues over (under) expenditures	<u>(9,187,873)</u>	<u>15,424,542</u>	<u>24,612,415</u>	<u>4,916,915</u>
Other financing sources (uses)				
Transfers from				
Emergency Telephone Fund	732,033	732,033	-	32,668
Wireless Fund	-	-	-	32,668
General Capital Reserve Fund	52,059	52,059	-	71,866

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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Water & Sewer Reserve Fund	77,958	77,958	-	60,117
Community Development Fund	11,479	11,479	-	-
General Capital Projects Fund	215,995	215,995	-	1,034,000
School Capital Fund	-	-	-	237,000
School Construction Fund	97,487	97,487	-	803,747
Transfers to				
Emergency Telephone Fund	-	-	-	(601)
Wireless Fund	-	-	-	(150)
Reappraisal Fund	(437,123)	(437,123)	-	(455,121)
General Capital Reserve Fund	-	-	-	(70,000)
Rescue Squads Fund	(924,000)	(924,000)	-	(840,536)
General Capital Projects Fund	(897,310)	(897,310)	-	(1,006,500)
Water and Sewer Construction Fund	(2,100,000)	(2,100,000)	-	(1,950,000)
School Capital Fund	(1,200,000)	(747,943)	452,057	-
School Construction Fund	(199,000)	(199,000)	-	-
Solid Waste Management Fund	(2,750)	(2,750)	-	-
Installment purchase obligation issued	1,500,230	-	(1,500,230)	1,450,000
Sale of capital assets	-	-	-	124,730
Fund Balance appropriated/contingency	12,260,815	-	(12,260,815)	-
	<u>9,187,873</u>	<u>(4,121,115)</u>	<u>(13,308,988)</u>	<u>(476,112)</u>
Total other financing sources (uses)				
Revenues and other financing sources over (under) expenditures and other financing uses	<u>-</u>	<u>11,303,427</u>	<u>11,303,427</u>	<u>4,440,803</u>
Fund Balances - Beginning of Year		<u>44,024,753</u>		
Fund Balances - End of Year		<u>\$ 55,328,180</u>		

Combining Statements for Nonmajor Funds

CATAWBA COUNTY, NORTH CAROLINA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008

	<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	\$ 9,807,876	\$ 25,288,755	\$ 35,096,631
Taxes receivable - net	142,247	-	142,247
Due from other governments	200,432	1,544,284	1,744,716
Notes receivable	721,092	-	721,092
Interest receivable	64,196	123,392	187,588
Restricted cash and investment	-	<u>1,020,532</u>	<u>1,020,532</u>
Total assets	<u>10,935,843</u>	<u>27,976,963</u>	<u>38,912,806</u>
Liabilities			
Accounts payable	75,862	187,893	263,755
Deferred revenues	879,755	-	879,755
Due to General Fund	<u>1,838</u>	<u>-</u>	<u>1,838</u>
Total liabilities	<u>957,455</u>	<u>187,893</u>	<u>1,145,348</u>
Fund Balances			
Reserved for encumbrances	6,174	-	6,174
Reserved by State statute	264,628	-	264,628
Unreserved	<u>9,707,586</u>	<u>27,789,070</u>	<u>37,496,656</u>
Total fund balances	<u>9,978,388</u>	<u>27,789,070</u>	<u>37,767,458</u>
Total liabilities and fund balances	<u>\$ 10,935,843</u>	<u>\$ 27,976,963</u>	<u>\$ 38,912,806</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, 2008

	Special Revenue Funds (Schedule C-3)	Capital Project Funds (Schedule D-2)	Total Nonmajor Governmental Funds (Exhibit 4)
Revenues			
Ad valorem taxes	\$ 3,620,315	\$ -	\$ 3,620,315
Other taxes	374,348	5,759,627	6,133,975
Restricted intergovernmental revenues	1,481,695	2,053,499	3,535,194
Licenses and permits	33,798	-	33,798
Investment earnings	586,749	1,051,034	1,637,783
Miscellaneous	3,704	495,998	499,702
Total revenues	<u>6,100,609</u>	<u>9,360,158</u>	<u>15,460,767</u>
Expenditures			
Current			
General government	425,420	-	425,420
Public safety	5,418,376	-	5,418,376
Economic and physical development	121,821	-	121,821
Human services	1,729	-	1,729
Culture and recreation	25,000	-	25,000
Capital outlay	-	7,460,595	7,460,595
Total expenditures	<u>5,992,346</u>	<u>7,460,595</u>	<u>13,452,941</u>
Excess of revenues over (under) expenditures	108,263	1,899,563	2,007,826
Other Financing Sources (Uses)			
Transfers from other funds	1,361,123	4,608,005	5,969,128
Transfers to other funds	(3,836,281)	(276,057)	(4,112,338)
Qualified Zone Academy Bonds Issued	-	700,000	700,000
Total other financing sources (uses)	<u>(2,475,158)</u>	<u>5,031,948</u>	<u>2,556,790</u>
Net change in fund balance	(2,366,895)	6,931,511	4,564,616
Fund Balances - Beginning of Year	<u>12,345,283</u>	<u>20,857,559</u>	<u>33,202,842</u>
Fund Balances - End of Year	<u>\$ 9,978,388</u>	<u>\$ 27,789,070</u>	<u>\$ 37,767,458</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.

Narcotics Seized Funds and Property Fund -

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

Reappraisal Fund -

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

General Capital Reserve Fund -

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

Water & Sewer Reserve Fund –

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

Hospital Capital Reserve Fund -

To account for the accumulation of funds for the financing and construction of major capital projects for the County hospital.

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 sixteen 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, 2008

	Emergency Telephone System Fund	Narcotics Seized Funds And Property Fund	Reappraisal Fund	General Capital Reserve Fund	Water & Sewer Reserve Fund
Assets					
Cash and investments	\$ 1,405,613	\$ 122,405	\$ 72,556	\$ 172,809	\$ 1,780,894
Taxes receivable - net	-	-	-	-	-
Due from other governments	130,078	162	4,105	-	64,336
Notes receivable	-	-	-	-	721,092
Interest receivable	17,626	681	799	962	9,154
Total assets	<u>1,553,317</u>	<u>123,248</u>	<u>77,460</u>	<u>173,771</u>	<u>2,575,476</u>
Liabilities					
Accounts payable and accrued liabilities	58,763	-	13,326	-	-
Deferred revenues	-	-	-	-	721,092
Due to General Fund	-	-	-	-	-
Total liabilities	<u>58,763</u>	<u>-</u>	<u>13,326</u>	<u>-</u>	<u>721,092</u>
Fund Balances					
Reserved for encumbrances	6,174	-	-	-	-
Reserved by State statute	147,704	843	4,904	962	73,490
Unreserved	1,340,676	122,405	59,230	172,809	1,780,894
Total fund balances	<u>1,494,554</u>	<u>123,248</u>	<u>64,134</u>	<u>173,771</u>	<u>1,854,384</u>
Total liabilities and fund balances	<u>\$ 1,553,317</u>	<u>\$ 123,248</u>	<u>\$ 77,460</u>	<u>\$ 173,771</u>	<u>\$ 2,575,476</u>

<u>Hospital Capital Reserve Fund</u>	<u>Rescue Squads Fund</u>	<u>Library Endowment Fund</u>	<u>Gretchen Peed Scholarship Fund</u>	<u>Parks/ Historic Preservation Fund</u>	<u>Community Development Fund</u>	<u>Fire District Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 4,960,687	\$ 107,216	\$ 240,662	\$ 32,234	\$ 109,648	\$ -	\$ 803,152	\$ 9,807,876
-	-	-	-	-	-	142,247	142,247
-	-	1,688	63	-	-	-	200,432
-	-	-	-	-	-	-	721,092
27,607	1,140	1,339	179	601	-	4,108	64,196
<u>4,988,294</u>	<u>108,356</u>	<u>243,689</u>	<u>32,476</u>	<u>110,249</u>	<u>-</u>	<u>949,507</u>	<u>10,935,843</u>
-	-	-	-	-	3,719	54	75,862
-	-	-	-	-	-	158,663	879,755
-	-	-	-	-	1,838	-	1,838
-	-	-	-	-	5,557	158,717	957,455
-	-	-	-	-	-	-	6,174
27,607	1,140	3,027	242	601	-	4,108	264,628
4,960,687	107,216	240,662	32,234	109,648	(5,557)	786,682	9,707,586
<u>4,988,294</u>	<u>108,356</u>	<u>243,689</u>	<u>32,476</u>	<u>110,249</u>	<u>(5,557)</u>	<u>790,790</u>	<u>9,978,388</u>
<u>\$ 4,988,294</u>	<u>\$ 108,356</u>	<u>\$ 243,689</u>	<u>\$ 32,476</u>	<u>\$ 110,249</u>	<u>\$ -</u>	<u>\$ 949,507</u>	<u>\$ 10,935,843</u>

CATAWBA COUNTY, NORTH CAROLINA
Fire District Funds
Subcombining Balance Sheet
June 30, 2008

	Mountain View Fire District Fund	Propst Fire District Fund	St. Stephens Fire District Fund	Conover Rural Fire District Fund	Oxford Fire District Fund
Assets					
Cash and investments	\$ 43,094	\$ 35,415	\$ 41,376	\$ 14,424	\$ 92,961
Taxes receivable - net	12,563	9,212	18,148	3,495	14,786
Interest receivable	193	176	190	68	485
Total assets	<u>55,850</u>	<u>44,803</u>	<u>59,714</u>	<u>17,987</u>	<u>108,232</u>
Liabilities					
Accounts payable and accrued liabilities	-	-	-	-	-
Deferred revenues	14,412	10,221	20,636	4,024	15,781
Total liabilities	<u>14,412</u>	<u>10,221</u>	<u>20,636</u>	<u>4,024</u>	<u>15,781</u>
Fund Balances					
Reserved by State statute	193	176	190	68	485
Unreserved	41,245	34,406	38,888	13,895	91,966
Total fund balances	<u>41,438</u>	<u>34,582</u>	<u>39,078</u>	<u>13,963</u>	<u>92,451</u>
Total liabilities and fund balances	<u>\$ 55,850</u>	<u>\$ 44,803</u>	<u>\$ 59,714</u>	<u>\$ 17,987</u>	<u>\$ 108,232</u>

(continued on page 100)

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
\$ 184,888	\$ 110,135	\$ 64,008	\$ 22,413	\$ 72,586	\$ 12,173	\$ 41,268
15,686	15,460	7,019	10,739	7,628	1,205	14,656
984	568	346	98	391	67	193
<u>201,558</u>	<u>126,163</u>	<u>71,373</u>	<u>33,250</u>	<u>80,605</u>	<u>13,445</u>	<u>56,117</u>
-	-	-	-	-	54	-
18,098	16,930	7,967	11,886	8,410	1,411	16,160
<u>18,098</u>	<u>16,930</u>	<u>7,967</u>	<u>11,886</u>	<u>8,410</u>	<u>1,465</u>	<u>16,160</u>
984	568	346	98	391	67	193
<u>182,476</u>	<u>108,665</u>	<u>63,060</u>	<u>21,266</u>	<u>71,804</u>	<u>11,913</u>	<u>39,764</u>
<u>183,460</u>	<u>109,233</u>	<u>63,406</u>	<u>21,364</u>	<u>72,195</u>	<u>11,980</u>	<u>39,957</u>
<u>\$ 201,558</u>	<u>\$ 126,163</u>	<u>\$ 71,373</u>	<u>\$ 33,250</u>	<u>\$ 80,605</u>	<u>\$ 13,445</u>	<u>\$ 56,117</u>

CATAWBA COUNTY, NORTH CAROLINA
Fire District Funds
Subcombining Balance Sheet
June 30, 2008

	Cooksville Fire District Fund	Denver Fire District Fund	Hickory Rural Fire District Fund	Fairbrook Fire District Fund
Assets				
Cash and investments	\$ 29,025	\$ 26,458	\$ 12,928	\$ -
Taxes receivable - net	3,363	4,021	4,266	-
Interest receivable	151	137	61	-
Total assets	<u>32,539</u>	<u>30,616</u>	<u>17,255</u>	<u>-</u>
Liabilities				
Accounts payable and accrued liabilities	-	-	-	-
Deferred revenues	3,881	4,021	4,825	-
Total liabilities	<u>3,881</u>	<u>4,021</u>	<u>4,825</u>	<u>-</u>
Fund Balances				
Reserved by State statute	151	137	61	-
Unreserved	28,507	26,458	12,369	-
Total fund balances	<u>28,658</u>	<u>26,595</u>	<u>12,430</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 32,539</u>	<u>\$ 30,616</u>	<u>\$ 17,255</u>	<u>\$ -</u>

Viewmont Fire District Fund	Total Fire District Funds
\$ -	\$ 803,152
-	142,247
-	4,108
<u>-</u>	<u>949,507</u>
-	54
-	<u>158,663</u>
<u>-</u>	<u>158,717</u>
-	4,108
-	<u>786,682</u>
<u>-</u>	<u>790,790</u>
<u>\$ -</u>	<u>\$ 949,507</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, 2008

	<u>Emergency Telephone System Fund</u>	<u>Narcotics Seized Funds And Property Fund</u>	<u>Reappraisal Fund</u>	<u>General Capital Reserve Fund</u>	<u>Water & Sewer Reserve Fund</u>
Revenues					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	374,348	-	-	-	-
Restricted intergovernmental revenues	592,199	24,297	-	-	724,766
Licenses and permits	-	-	-	-	-
Investment earnings	196,469	5,706	13,326	8,311	30,040
Miscellaneous	-	80	-	-	-
Total revenues	<u>1,163,016</u>	<u>30,083</u>	<u>13,326</u>	<u>8,311</u>	<u>754,806</u>
Expenditures					
Current					
General government	-	-	425,420	-	-
Public safety	859,166	9,393	-	-	-
Economic and physical development	-	-	-	-	-
Human services	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	<u>859,166</u>	<u>9,393</u>	<u>425,420</u>	<u>-</u>	<u>-</u>
Excess of revenue over (under) expenditures	<u>303,850</u>	<u>20,690</u>	<u>(412,094)</u>	<u>8,311</u>	<u>754,806</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	437,123	-	-
Transfers to other funds	<u>(3,514,785)</u>	<u>-</u>	<u>-</u>	<u>(52,059)</u>	<u>(77,958)</u>
Total other financing sources (uses)	<u>(3,514,785)</u>	<u>-</u>	<u>437,123</u>	<u>(52,059)</u>	<u>(77,958)</u>
Net change in fund balance	(3,210,935)	20,690	25,029	(43,748)	676,848
Fund Balances - Beginning of Year	<u>4,705,489</u>	<u>102,558</u>	<u>39,105</u>	<u>217,519</u>	<u>1,177,536</u>
Fund Balances - End of Year	<u>\$ 1,494,554</u>	<u>\$ 123,248</u>	<u>\$ 64,134</u>	<u>\$ 173,771</u>	<u>\$ 1,854,384</u>

Hospital Capital Reserve Fund	Rescue Squads Fund	Library Endowment Fund	Gretchen Peed Scholarship Fund	Parks/ Historic Preservation Fund	Community Development Fund	Fire District Funds	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,620,315	\$ 3,620,315
-	-	-	-	-	-	-	374,348
-	-	-	-	-	140,433	-	1,481,695
-	-	-	-	33,798	-	-	33,798
239,789	20,409	11,589	1,542	8,396	1,385	49,787	586,749
-	-	-	2,750	874	-	-	3,704
<u>239,789</u>	<u>20,409</u>	<u>11,589</u>	<u>4,292</u>	<u>43,068</u>	<u>141,818</u>	<u>3,670,102</u>	<u>6,100,609</u>
-	-	-	-	-	-	-	425,420
-	1,037,511	-	-	-	-	3,512,306	5,418,376
-	-	-	-	-	121,821	-	121,821
-	-	-	1,729	-	-	-	1,729
-	-	25,000	-	-	-	-	25,000
-	<u>1,037,511</u>	<u>25,000</u>	<u>1,729</u>	-	<u>121,821</u>	<u>3,512,306</u>	<u>5,992,346</u>
<u>239,789</u>	<u>(1,017,102)</u>	<u>(13,411)</u>	<u>2,563</u>	<u>43,068</u>	<u>19,997</u>	<u>157,796</u>	<u>108,263</u>
-	924,000	-	-	-	-	-	1,361,123
-	-	-	-	(180,000)	(11,479)	-	(3,836,281)
-	<u>924,000</u>	-	-	<u>(180,000)</u>	<u>(11,479)</u>	-	<u>(2,475,158)</u>
239,789	(93,102)	(13,411)	2,563	(136,932)	8,518	157,796	(2,366,895)
<u>4,748,505</u>	<u>201,458</u>	<u>257,100</u>	<u>29,913</u>	<u>247,181</u>	<u>(14,075)</u>	<u>632,994</u>	<u>12,345,283</u>
<u>\$ 4,988,294</u>	<u>\$ 108,356</u>	<u>\$ 243,689</u>	<u>\$ 32,476</u>	<u>\$ 110,249</u>	<u>\$ (5,557)</u>	<u>\$ 790,790</u>	<u>\$ 9,978,388</u>

CATAWBA COUNTY, NORTH CAROLINA
Emergency Telephone System Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Other taxes				
911 system subscriber fees	\$ 708,000	\$ 374,348	\$ (333,652)	\$ 809,568
Restricted intergovernmental revenues				
North Carolina 911 wireless funds	261,000	206,536	(54,464)	270,544
North Carolina 911 funds	-	385,663	385,663	-
Investment earnings	-	196,469	196,469	247,010
Miscellaneous	-	-	-	2,588
Total revenues	<u>969,000</u>	<u>1,163,016</u>	<u>194,016</u>	<u>1,329,710</u>
Expenditures				
Current				
Public Safety				
Salaries & employee benefits	91,872	73,890	17,982	121,030
Other operating	542,090	390,049	152,041	430,918
Capital outlay	500,000	395,227	104,773	89,846
Nonoperating	208,432	-	208,432	28,777
Total expenditures	<u>1,342,394</u>	<u>859,166</u>	<u>483,228</u>	<u>670,571</u>
Excess of revenues over (under) expenditures	<u>(373,394)</u>	<u>303,850</u>	<u>677,244</u>	<u>659,139</u>
Other Financing Sources (Uses)				
Transfers from				
General Fund	-	-	-	751
Transfers to				
General Fund	(732,033)	(732,033)	-	-
General Capital Projects Fund	(2,782,752)	(2,782,752)	-	(65,336)
Fund balance appropriated	3,888,179	-	(3,888,179)	-
Total other financing sources (uses)	<u>373,394</u>	<u>(3,514,785)</u>	<u>(3,888,179)</u>	<u>(64,585)</u>
Net change in fund balance	<u>\$ -</u>	<u>(3,210,935)</u>	<u>\$ (3,210,935)</u>	594,554
Fund Balances - Beginning of Year		<u>4,705,489</u>		<u>4,110,935</u>
Fund Balances - End of Year		<u>\$ 1,494,554</u>		<u>\$ 4,705,489</u>

CATAWBA COUNTY, NORTH CAROLINA
Narcotics Seized Funds and Property Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>2008</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	\$ 5,000	\$ 24,297	\$ 19,297	\$ 2,261
Investment earnings	-	5,706	5,706	6,020
Miscellaneous	2,000	80	(1,920)	-
Total revenues	<u>7,000</u>	<u>30,083</u>	<u>23,083</u>	<u>8,281</u>
Expenditures				
Current				
Public Safety				
Other operating	21,000	9,393	11,607	11,617
Drug prevention contingency	9,800	-	9,800	-
Total expenditures	<u>30,800</u>	<u>9,393</u>	<u>21,407</u>	<u>11,617</u>
Excess of revenues over (under) expenditures	<u>(23,800)</u>	<u>20,690</u>	<u>44,490</u>	<u>(3,336)</u>
Other Financing Sources (Uses)				
Fund balance appropriated	23,800	-	(23,800)	-
Total other financing sources (uses)	<u>23,800</u>	<u>-</u>	<u>(23,800)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	20,690	<u>\$ 20,690</u>	(3,336)
Fund Balances - Beginning of Year		<u>102,558</u>		<u>105,894</u>
Fund Balances - End of Year		<u>\$ 123,248</u>		<u>\$ 102,558</u>

CATAWBA COUNTY, NORTH CAROLINA
Reappraisal Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	2008			Actual Prior Year
	Budget	Actual	Over/Under	
Revenues				
Investment earnings	\$ -	\$ 13,326	\$ 13,326	\$ 1,599
Total revenues	<u>-</u>	<u>13,326</u>	<u>13,326</u>	<u>1,599</u>
Expenditures				
Current				
General government				
Salaries & employee benefits	389,338	389,236	102	373,812
Other operating	<u>49,069</u>	<u>36,184</u>	<u>12,885</u>	<u>63,070</u>
Total expenditures	<u>438,407</u>	<u>425,420</u>	<u>12,987</u>	<u>436,882</u>
Excess of revenues over (under) expenditures	<u>(438,407)</u>	<u>(412,094)</u>	<u>26,313</u>	<u>(435,283)</u>
Other Financing Sources (Uses)				
Transfers from				
General Fund	437,123	437,123	-	455,121
Fund balance appropriated	<u>1,284</u>	<u>-</u>	<u>(1,284)</u>	<u>-</u>
Total other financing sources (uses)	<u>438,407</u>	<u>437,123</u>	<u>(1,284)</u>	<u>455,121</u>
Net change in fund balance	<u>\$ -</u>	25,029	<u>\$ 25,029</u>	19,838
Fund Balances - Beginning of Year		<u>39,105</u>		<u>19,267</u>
Fund Balances - End of Year		<u>\$ 64,134</u>		<u>\$ 39,105</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, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	\$ -	\$ 8,311	\$ 8,311	\$ 9,417
Total revenues	<u>-</u>	<u>8,311</u>	<u>8,311</u>	<u>9,417</u>
Expenditures				
Other operating	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>8,311</u>	<u>8,311</u>	<u>9,417</u>
Other Financing Sources (Uses)				
Transfers from				
General Fund	-	-	-	70,000
Fund balance appropriated	52,059	-	(52,059)	-
Transfers to				
General Fund	(52,059)	(52,059)	-	(71,866)
Total other financing sources (uses)	<u>-</u>	<u>(52,059)</u>	<u>(52,059)</u>	<u>(1,866)</u>
Net change in fund balance	<u>\$ -</u>	<u>(43,748)</u>	<u>\$ (43,748)</u>	<u>7,551</u>
Fund Balances - Beginning of Year		<u>217,519</u>		<u>209,968</u>
Fund Balances - End of Year		<u>\$ 173,771</u>		<u>\$ 217,519</u>

CATAWBA COUNTY, NORTH CAROLINA
Water and Sewer Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Restricted intergovernmental revenues	\$ 600,280	\$ 724,766	\$ 124,486	\$ 476,529
Investment earnings	-	30,040	30,040	271,567
Miscellaneous	-	-	-	49,600
Total revenues	<u>600,280</u>	<u>754,806</u>	<u>154,526</u>	<u>797,696</u>
Expenditures				
Capital Outlay				
Future Project Reserve	<u>522,322</u>	-	<u>522,322</u>	-
Total expenditures	<u>522,322</u>	-	<u>522,322</u>	-
Excess of revenues over (under) expenditures	<u>77,958</u>	<u>754,806</u>	<u>676,848</u>	<u>797,696</u>
Other Financing Sources (Uses)				
Transfers to				
General Fund	(77,958)	(77,958)	-	(60,117)
Water & Sewer Construction Fund	-	-	-	(4,810,172)
Total other financing sources (uses)	<u>(77,958)</u>	<u>(77,958)</u>	-	<u>(4,870,289)</u>
Net change in fund balance	<u>\$ -</u>	676,848	<u>\$ 676,848</u>	(4,072,593)
Fund Balances - Beginning of Year		<u>1,177,536</u>		<u>5,250,129</u>
Fund Balances - End of Year		<u>\$ 1,854,384</u>		<u>\$ 1,177,536</u>

CATAWBA COUNTY, NORTH CAROLINA
Hospital Capital Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	2008			Actual Prior Year
	Budget	Actual	Over/Under	
Revenues				
Investment earnings	\$ -	\$ 239,789	\$ 239,789	\$ 265,161
Total revenues	<u>-</u>	<u>239,789</u>	<u>239,789</u>	<u>265,161</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>239,789</u>	<u>239,789</u>	<u>265,161</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>239,789</u>	<u>\$ 239,789</u>	<u>265,161</u>
Fund Balances - Beginning of Year		<u>4,748,505</u>		<u>4,483,344</u>
Fund Balances - End of Year		<u>\$ 4,988,294</u>		<u>\$ 4,748,505</u>

CATAWBA COUNTY, NORTH CAROLINA
Rescue Squads Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	-	20,409	20,409	12,532
Total revenues	-	20,409	20,409	12,532
Expenditures				
Public Safety				
Other operating	1,061,017	1,037,511	23,506	842,753
Total expenditures	1,061,017	1,037,511	23,506	842,753
Excess of revenues over (under) expenditures	(1,061,017)	(1,017,102)	43,915	(830,221)
Other Financing Sources (Uses)				
Transfers from				
General Fund	924,000	924,000	-	840,536
Fund balance appropriated	137,017	-	(137,017)	-
Total other financing sources (uses)	1,061,017	924,000	(137,017)	840,536
Net change in fund balance	<u>\$ -</u>	(93,102)	<u>\$ (93,102)</u>	10,315
Fund Balances - Beginning of Year		<u>201,458</u>		<u>191,143</u>
Fund Balances - End of Year		<u>\$ 108,356</u>		<u>\$ 201,458</u>

CATAWBA COUNTY, NORTH CAROLINA
Library Endowment Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	2008			Actual Prior Year
	Budget	Actual	Over/Under	
Revenues				
Investment earnings	-	11,589	11,589	15,394
Total revenues	-	11,589	11,589	15,394
Expenditures				
Culture and recreation				
Other operating	25,000	25,000	-	25,000
Total expenditures	25,000	25,000	-	25,000
Excess of revenues over (under) expenditures	(25,000)	(13,411)	11,589	(9,606)
Other Financing Sources (Uses)				
Fund balance appropriated	25,000	-	(25,000)	-
Total other financing sources (uses)	25,000	-	(25,000)	-
Net change in fund balance	\$ -	(13,411)	\$ (13,411)	(9,606)
Fund Balances - Beginning of Year		257,100		266,706
Fund Balances - End of Year		\$ 243,689		\$ 257,100

CATAWBA COUNTY, NORTH CAROLINA
Gretchen Peed Scholarship Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Investment earnings	-	1,542	1,542	1,633
Miscellaneous				
Donations	<u>1,650</u>	<u>2,750</u>	<u>1,100</u>	<u>1,500</u>
Total revenues	<u>1,650</u>	<u>4,292</u>	<u>2,642</u>	<u>3,133</u>
Expenditures				
Human services				
Scholarship awards	<u>1,650</u>	<u>1,729</u>	<u>(79)</u>	<u>500</u>
Total expenditures	<u>1,650</u>	<u>1,729</u>	<u>(79)</u>	<u>500</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>2,563</u>	<u>2,563</u>	<u>2,633</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>2,563</u>	<u>\$ 2,563</u>	<u>2,633</u>
Fund Balances - Beginning of Year		<u>29,913</u>		<u>27,280</u>
Fund Balances - End of Year		<u>\$ 32,476</u>		<u>\$ 29,913</u>

CATAWBA COUNTY, NORTH CAROLINA
Parks/Historic Preservation Trust Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Licenses and permits				
Developer fee	-	33,798	33,798	-
Investment earnings	-	8,396	8,396	14,167
Miscellaneous				
Donations	-	50	50	5,408
Cookbook sales	-	824	824	10,983
Total revenues	<u>-</u>	<u>43,068</u>	<u>43,068</u>	<u>30,558</u>
Expenditures				
Economic and physical development				
Other operating	<u>1,989</u>	<u>-</u>	<u>1,989</u>	<u>8,011</u>
Total expenditures	<u>1,989</u>	<u>-</u>	<u>1,989</u>	<u>8,011</u>
Excess of revenues over (under) expenditures	<u>(1,989)</u>	<u>43,068</u>	<u>45,057</u>	<u>22,547</u>
Other Financing Sources (Uses)				
Fund balance appropriated	181,989	-	(181,989)	-
Transfers to				
General Capital Projects Fund	<u>(180,000)</u>	<u>(180,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>1,989</u>	<u>(180,000)</u>	<u>(181,989)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(136,932)</u>	<u>\$ (136,932)</u>	<u>22,547</u>
Fund Balances - Beginning of Year		<u>247,181</u>		<u>224,634</u>
Fund Balances - End of Year		<u>\$ 110,249</u>		<u>\$ 247,181</u>

CATAWBA COUNTY, NORTH CAROLINA
Community Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
From Inception and for the Fiscal Year Ended June 30, 2007

NC Housing Finance Agency 2007 Urgent Repair Grant - URP0704	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues	\$ 75,000	\$ -	\$ 37,500	\$ 37,500	\$ (37,500)
Investment earnings	-	-	1,385	1,385	1,385
Total revenues	75,000	-	38,885	38,885	(36,115)
Expenditures					
Economic and physical development					
Administration	7,500	-	314	314	7,186
Rehabilitation	67,500	-	27,478	27,478	40,022
Total expenditures	75,000	-	27,792	27,792	47,208
Excess of revenues over (under) expenditures	-	-	11,093	11,093	11,093
Net change in fund balance	\$ -	\$ -	11,093	\$ 11,093	\$ 11,093
Fund Balances - Beginning of Year			-		
Fund Balances - End of Year			\$ 11,093		
Community Development Block Grant Scattered Site Housing (06-C-1521)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues	\$ 400,000	\$ 125,040	\$ 80,194	\$ 205,234	\$ (194,766)
Program Income	-	11,479	-	11,479	11,479
Total revenues	400,000	136,519	80,194	216,713	(183,287)
Expenditures					
Economic and physical development					
Administration	40,000	21,298	6,812	28,110	11,890
Rehabilitation	270,500	42,931	46,228	89,159	(181,341)
Clearance	6,000	3,140	-	3,140	2,860
Relocation	80,000	65,650	15,675	81,325	(1,325)
Planning	3,500	3,500	-	3,500	-
Total expenditures	400,000	136,519	68,715	205,234	(167,916)
Excess of revenues over (under) expenditures	-	-	11,479	11,479	11,479
Other Financing Sources (Uses)					
Transfers to					
General Fund	-	-	(11,479)	(11,479)	-
Total other financing sources (uses)	-	-	(11,479)	(11,479)	-
Net change in fund balance	\$ -	\$ -	-	\$ -	\$ -
Fund Balances - Beginning of Year			-		
Fund Balances - End of Year			\$ -		

CATAWBA COUNTY, NORTH CAROLINA
Community Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
From Inception and for the Fiscal Year Ended June 30, 2007

NCDOT Enhancement Project Bunker Hill Covered Bridge (E-4806)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues	\$ 105,000	\$ 100	\$ -	\$ 100	\$ (104,900)
Total revenues	<u>105,000</u>	<u>100</u>	<u>-</u>	<u>100</u>	<u>(104,900)</u>
Expenditures					
Economic and physical development Capital Outlay	105,000	14,175	1,575	15,750	89,250
Total expenditures	<u>105,000</u>	<u>14,175</u>	<u>1,575</u>	<u>15,750</u>	<u>89,250</u>
Excess of revenues over (under) expenditures	-	(14,075)	(1,575)	(15,650)	(15,650)
Net change in fund balance	<u>\$ -</u>	<u>\$ (14,075)</u>	<u>(1,575)</u>	<u>\$ (15,650)</u>	<u>\$ (15,650)</u>
Fund Balances - Beginning of Year			(14,075)		
Fund Balances - End of Year			<u>\$ (15,650)</u>		

Community Development Block Grant Individual Development Accounts (05-C-1472)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues	\$ 70,000	\$ 25,965	\$ 22,739	\$ 48,704	\$ (21,296)
Total revenues	<u>70,000</u>	<u>25,965</u>	<u>22,739</u>	<u>48,704</u>	<u>(21,296)</u>
Expenditures					
Economic and physical development Administration	10,000	3,186	2,069	5,255	4,745
Rehabilitation	60,000	22,779	21,670	44,449	15,551
Total expenditures	<u>70,000</u>	<u>25,965</u>	<u>23,739</u>	<u>49,704</u>	<u>20,296</u>
Excess of revenues over (under) expenditures	-	-	(1,000)	(1,000)	(1,000)
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(1,000)</u>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>
Fund Balances - Beginning of Year			-		
Fund Balances - End of Year			<u>\$ (1,000)</u>		
Grand Total					
Fund Balances - Beginning of Year			(14,075)		
Fund Balances - End of Year			<u>\$ (5,557)</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, 2008

	<u>Mountain View Fire District Fund</u>	<u>Propst Fire District Fund</u>	<u>St. Stephens Fire District Fund</u>	<u>Conover Rural Fire District Fund</u>	<u>Oxford Fire District Fund</u>
Revenues					
Ad valorem taxes	\$ 334,921	\$ 204,282	\$ 432,268	\$ 80,833	\$ 258,516
Investment earnings	2,874	2,429	3,326	718	5,470
Total revenues	<u>337,795</u>	<u>206,711</u>	<u>435,594</u>	<u>81,551</u>	<u>263,986</u>
Expenditures					
Current					
Public safety	331,313	204,273	429,334	75,589	245,601
Total expenditures	<u>331,313</u>	<u>204,273</u>	<u>429,334</u>	<u>75,589</u>	<u>245,601</u>
Excess of revenue over (under) expenditures	<u>6,482</u>	<u>2,438</u>	<u>6,260</u>	<u>5,962</u>	<u>18,385</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	6,482	2,438	6,260	5,962	18,385
Fund Balances - Beginning of Year	<u>34,956</u>	<u>32,144</u>	<u>32,818</u>	<u>8,001</u>	<u>74,066</u>
Fund Balances - End of Year	<u>\$ 41,438</u>	<u>\$ 34,582</u>	<u>\$ 39,078</u>	<u>\$ 13,963</u>	<u>\$ 92,451</u>

(continued on page 118)

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
\$ 758,669	\$ 358,052	\$ 139,887	\$ 223,921	\$ 130,398	\$ 22,443	\$ 340,456
11,218	6,497	3,588	1,517	3,938	685	3,019
<u>769,887</u>	<u>364,549</u>	<u>143,475</u>	<u>225,438</u>	<u>134,336</u>	<u>23,128</u>	<u>343,475</u>
717,653	340,603	135,771	229,644	123,967	22,326	332,767
<u>717,653</u>	<u>340,603</u>	<u>135,771</u>	<u>229,644</u>	<u>123,967</u>	<u>22,326</u>	<u>332,767</u>
52,234	23,946	7,704	(4,206)	10,369	802	10,708
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
52,234	23,946	7,704	(4,206)	10,369	802	10,708
131,226	85,287	55,702	25,570	61,826	11,178	29,249
<u>131,226</u>	<u>85,287</u>	<u>55,702</u>	<u>25,570</u>	<u>61,826</u>	<u>11,178</u>	<u>29,249</u>
\$ 183,460	\$ 109,233	\$ 63,406	\$ 21,364	\$ 72,195	\$ 11,980	\$ 39,957
<u>\$ 183,460</u>	<u>\$ 109,233</u>	<u>\$ 63,406</u>	<u>\$ 21,364</u>	<u>\$ 72,195</u>	<u>\$ 11,980</u>	<u>\$ 39,957</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, 2008

	<u>Cooksville Fire District Fund</u>	<u>Denver Fire District Fund</u>	<u>Hickory Rural Fire District Fund</u>	<u>Fairbrook Fire District Fund</u>
Revenues				
Ad valorem taxes	\$ 75,456	\$ 118,116	\$ 142,097	\$ -
Investment earnings	1,633	1,610	1,265	-
Total revenues	<u>77,089</u>	<u>119,726</u>	<u>143,362</u>	<u>-</u>
Expenditures				
Current				
Public safety	71,248	111,653	140,564	-
Total expenditures	<u>71,248</u>	<u>111,653</u>	<u>140,564</u>	<u>-</u>
Excess of revenue over (under) expenditures	<u>5,841</u>	<u>8,073</u>	<u>2,798</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers from other funds	-	-	9,632	-
Transfers to other funds	-	-	-	(7,319)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>9,632</u>	<u>(7,319)</u>
Net change in fund balance	5,841	8,073	12,430	(7,319)
Fund Balances - Beginning of Year	<u>22,817</u>	<u>18,522</u>	<u>-</u>	<u>7,319</u>
Fund Balances - End of Year	<u>\$ 28,658</u>	<u>\$ 26,595</u>	<u>\$ 12,430</u>	<u>\$ -</u>

<u>Viewmont Fire District Fund</u>	<u>Total Fire District Funds</u>
\$ -	\$ 3,620,315
-	49,787
<u>-</u>	<u>3,670,102</u>
-	3,512,306
<u>-</u>	<u>3,512,306</u>
-	157,796
-	9,632
<u>(2,313)</u>	<u>(9,632)</u>
<u>(2,313)</u>	<u>-</u>
(2,313)	157,796
<u>2,313</u>	<u>632,994</u>
<u>\$ -</u>	<u>\$ 790,790</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 319,269	\$ 334,921	\$ 15,652	\$ 318,701
Investment earnings	-	2,874	2,874	1,659
Total revenues	<u>319,269</u>	<u>337,795</u>	<u>18,526</u>	<u>320,360</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>331,313</u>	<u>331,313</u>	-	<u>309,857</u>
Total expenditures	<u>331,313</u>	<u>331,313</u>	-	<u>309,857</u>
Excess of revenues over (under) expenditures	(12,044)	6,482	18,526	10,503
Other Financing Sources (Uses)				
Fund balance appropriated	<u>12,044</u>	-	<u>(12,044)</u>	-
Total other financing sources (uses)	<u>12,044</u>	-	<u>(12,044)</u>	-
Net change in fund balance	<u>\$ -</u>	6,482	<u>\$ 6,482</u>	10,503
Fund Balances - Beginning of Year		<u>34,956</u>		<u>24,453</u>
Fund Balances - End of Year		<u>\$ 41,438</u>		<u>\$ 34,956</u>

CATAWBA COUNTY, NORTH CAROLINA
Propst Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 194,887	\$ 204,282	\$ 9,395	\$ 198,883
Investment earnings	-	2,429	2,429	1,098
Total revenues	<u>194,887</u>	<u>206,711</u>	<u>11,824</u>	<u>199,981</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>204,273</u>	<u>204,273</u>	-	<u>184,312</u>
Total expenditures	<u>204,273</u>	<u>204,273</u>	-	<u>184,312</u>
Excess of revenues over (under) expenditures	(9,386)	2,438	11,824	15,669
Other Financing Sources (Uses)				
Fund balance appropriated	<u>9,386</u>	-	<u>(9,386)</u>	-
Total other financing sources (uses)	<u>9,386</u>	-	<u>(9,386)</u>	-
Net change in fund balance	<u>\$ -</u>	2,438	<u>\$ 2,438</u>	15,669
Fund Balances - Beginning of Year		<u>32,144</u>		<u>16,475</u>
Fund Balances - End of Year		<u>\$ 34,582</u>		<u>\$ 32,144</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 418,874	\$ 432,268	\$ 13,394	\$ 398,200
Investment earnings	-	3,326	3,326	1,435
Total revenues	<u>418,874</u>	<u>435,594</u>	<u>16,720</u>	<u>399,635</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>429,334</u>	<u>429,334</u>	<u>-</u>	<u>386,844</u>
Total expenditures	<u>429,334</u>	<u>429,334</u>	<u>-</u>	<u>386,844</u>
Excess of revenues over (under) expenditures	(10,460)	6,260	16,720	12,791
Other Financing Sources (Uses)				
Fund balance appropriated	<u>10,460</u>	-	<u>(10,460)</u>	-
Total other financing sources (uses)	<u>10,460</u>	-	<u>(10,460)</u>	-
Net change in fund balance	<u>\$ -</u>	6,260	<u>\$ 6,260</u>	12,791
Fund Balances - Beginning of Year		<u>32,818</u>		<u>20,027</u>
Fund Balances - End of Year		<u>\$ 39,078</u>		<u>\$ 32,818</u>

CATAWBA COUNTY, NORTH CAROLINA
Conover Rural Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 75,589	\$ 80,833	\$ 5,244	\$ 70,889
Investment earnings	-	718	718	333
Total revenues	<u>75,589</u>	<u>81,551</u>	<u>5,962</u>	<u>71,222</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>75,589</u>	<u>75,589</u>	-	<u>68,548</u>
Total expenditures	<u>75,589</u>	<u>75,589</u>	-	<u>68,548</u>
Excess of revenues over (under) expenditures	-	5,962	5,962	2,674
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	5,962	<u>\$ 5,962</u>	2,674
Fund Balances - Beginning of Year		<u>8,001</u>		<u>5,327</u>
Fund Balances - End of Year		<u>\$ 13,963</u>		<u>\$ 8,001</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 245,601	\$ 258,516	\$ 12,915	\$ 247,745
Investment earnings	-	5,470	5,470	3,472
Total revenues	<u>245,601</u>	<u>263,986</u>	<u>18,385</u>	<u>251,217</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>245,601</u>	<u>245,601</u>	-	<u>232,733</u>
Total expenditures	<u>245,601</u>	<u>245,601</u>	-	<u>232,733</u>
Excess of revenues over (under) expenditures	-	18,385	18,385	18,484
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	18,385	<u>\$ 18,385</u>	18,484
Fund Balances - Beginning of Year		<u>74,066</u>		<u>55,582</u>
Fund Balances - End of Year		<u>\$ 92,451</u>		<u>\$ 74,066</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 717,653	\$ 758,669	\$ 41,016	\$ 542,534
Investment earnings	-	11,218	11,218	5,751
Total revenues	<u>717,653</u>	<u>769,887</u>	<u>52,234</u>	<u>548,285</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>717,653</u>	<u>717,653</u>	-	<u>528,203</u>
Total expenditures	<u>717,653</u>	<u>717,653</u>	-	<u>528,203</u>
Excess of revenues over (under) expenditures	-	52,234	52,234	20,082
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	52,234	<u>\$ 52,234</u>	20,082
Fund Balances - Beginning of Year		<u>131,226</u>		<u>111,144</u>
Fund Balances - End of Year		<u>\$ 183,460</u>		<u>\$ 131,226</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 340,603	\$ 358,052	\$ 17,449	\$ 322,972
Investment earnings	-	6,497	6,497	4,028
Total revenues	<u>340,603</u>	<u>364,549</u>	<u>23,946</u>	<u>327,000</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>340,603</u>	<u>340,603</u>	-	<u>307,650</u>
Total expenditures	<u>340,603</u>	<u>340,603</u>	-	<u>307,650</u>
Excess of revenues over (under) expenditures	-	23,946	23,946	19,350
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	23,946	<u>\$ 23,946</u>	19,350
Fund Balances - Beginning of Year		<u>85,287</u>		<u>65,937</u>
Fund Balances - End of Year		<u>\$ 109,233</u>		<u>\$ 85,287</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 135,771	\$ 139,887	\$ 4,116	\$ 124,669
Investment earnings	-	3,588	3,588	2,980
Total revenues	<u>135,771</u>	<u>143,475</u>	<u>7,704</u>	<u>127,649</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>135,771</u>	<u>135,771</u>	-	<u>121,453</u>
Total expenditures	<u>135,771</u>	<u>135,771</u>	-	<u>121,453</u>
Excess of revenues over (under) expenditures	-	7,704	7,704	6,196
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	7,704	<u>\$ 7,704</u>	6,196
Fund Balances - Beginning of Year		<u>55,702</u>		<u>49,506</u>
Fund Balances - End of Year		<u>\$ 63,406</u>		<u>\$ 55,702</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 208,903	\$ 223,921	\$ 15,018	\$ 199,857
Investment earnings	-	1,517	1,517	1,350
Total revenues	<u>208,903</u>	<u>225,438</u>	<u>16,535</u>	<u>201,207</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>229,644</u>	<u>229,644</u>	<u>-</u>	<u>201,637</u>
Total expenditures	<u>229,644</u>	<u>229,644</u>	<u>-</u>	<u>201,637</u>
Excess of revenues over (under) expenditures	(20,741)	(4,206)	16,535	(430)
Other Financing Sources (Uses)				
Fund balance appropriated	<u>20,741</u>	-	<u>(20,741)</u>	-
Total other financing sources (uses)	<u>20,741</u>	-	<u>(20,741)</u>	-
Net change in fund balance	<u>\$ -</u>	(4,206)	<u>\$ (4,206)</u>	(430)
Fund Balances - Beginning of Year		<u>25,570</u>		<u>26,000</u>
Fund Balances - End of Year		<u>\$ 21,364</u>		<u>\$ 25,570</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 123,967	\$ 130,398	\$ 6,431	\$ 110,268
Investment earnings	-	3,938	3,938	3,158
Total revenues	<u>123,967</u>	<u>134,336</u>	<u>10,369</u>	<u>113,426</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>123,967</u>	<u>123,967</u>	-	<u>103,040</u>
Total expenditures	<u>123,967</u>	<u>123,967</u>	-	<u>103,040</u>
Excess of revenues over (under) expenditures	-	10,369	10,369	10,386
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	10,369	<u>\$ 10,369</u>	10,386
Fund Balances - Beginning of Year		<u>61,826</u>		<u>51,440</u>
Fund Balances - End of Year		<u>\$ 72,195</u>		<u>\$ 61,826</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	2008			Actual Prior Year
	Budget	Actual	Over/Under	
Revenues				
Ad valorem taxes	\$ 22,326	\$ 22,443	\$ 117	\$ 22,383
Investment earnings	-	685	685	631
Total revenues	<u>22,326</u>	<u>23,128</u>	<u>802</u>	<u>23,014</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>22,326</u>	<u>22,326</u>	-	<u>22,383</u>
Total expenditures	<u>22,326</u>	<u>22,326</u>	-	<u>22,383</u>
Excess of revenues over (under) expenditures	-	802	802	631
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	802	<u>\$ 802</u>	631
Fund Balances - Beginning of Year		<u>11,178</u>		<u>10,547</u>
Fund Balances - End of Year		<u>\$ 11,980</u>		<u>\$ 11,178</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 326,567	\$ 340,456	\$ 13,889	\$ 309,607
Investment earnings	-	3,019	3,019	962
Total revenues	<u>326,567</u>	<u>343,475</u>	<u>16,908</u>	<u>310,569</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>332,767</u>	<u>332,767</u>	-	<u>295,132</u>
Total expenditures	<u>332,767</u>	<u>332,767</u>	-	<u>295,132</u>
Excess of revenues over (under) expenditures	(6,200)	10,708	16,908	15,437
Other Financing Sources (Uses)				
Fund balance appropriated	<u>6,200</u>	-	<u>(6,200)</u>	-
Total other financing sources (uses)	<u>6,200</u>	-	<u>(6,200)</u>	-
Net change in fund balance	<u>\$ -</u>	10,708	<u>\$ 10,708</u>	15,437
Fund Balances - Beginning of Year		<u>29,249</u>		<u>13,812</u>
Fund Balances - End of Year		<u>\$ 39,957</u>		<u>\$ 29,249</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 71,248	\$ 75,456	\$ 4,208	\$ 72,582
Investment earnings	-	1,633	1,633	1,093
Total revenues	<u>71,248</u>	<u>77,089</u>	<u>5,841</u>	<u>73,675</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>71,248</u>	<u>71,248</u>	-	<u>67,830</u>
Total expenditures	<u>71,248</u>	<u>71,248</u>	-	<u>67,830</u>
Excess of revenues over (under) expenditures	-	5,841	5,841	5,845
Other Financing Sources (Uses)				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	5,841	<u>\$ 5,841</u>	5,845
Fund Balances - Beginning of Year		<u>22,817</u>		<u>16,972</u>
Fund Balances - End of Year		<u>\$ 28,658</u>		<u>\$ 22,817</u>

CATAWBA COUNTY, NORTH CAROLINA
Denver Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actuals
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 107,996	\$ 118,116	\$ 10,120	\$ 111,968
Investment earnings	-	1,610	1,610	513
Total revenues	<u>107,996</u>	<u>119,726</u>	<u>11,730</u>	<u>112,481</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>111,653</u>	<u>111,653</u>	-	<u>101,679</u>
Total expenditures	<u>111,653</u>	<u>111,653</u>	-	<u>101,679</u>
Excess of revenues over (under) expenditures	(3,657)	8,073	11,730	10,802
Other Financing Sources (Uses)				
Fund balance appropriated	<u>3,657</u>	-	<u>(3,657)</u>	-
Total other financing sources (uses)	<u>3,657</u>	-	<u>(3,657)</u>	-
Net change in fund balance	<u>\$ -</u>	8,073	<u>\$ 8,073</u>	10,802
Fund Balances - Beginning of Year		<u>18,522</u>		<u>7,720</u>
Fund Balances - End of Year		<u>\$ 26,595</u>		<u>\$ 18,522</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, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ 136,003	\$ 142,097	\$ 6,094	\$ -
Investment earnings	-	1,265	1,265	-
Total revenues	<u>136,003</u>	<u>143,362</u>	<u>7,359</u>	<u>-</u>
Expenditures				
Public safety				
Transmitted to fire department	<u>140,564</u>	<u>140,564</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>140,564</u>	<u>140,564</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	(4,561)	2,798	7,359	-
Other Financing Sources (Uses)				
Transfers from other funds	-	9,632	9,632	
Fund balance appropriated	<u>4,561</u>	<u>-</u>	<u>(4,561)</u>	<u>-</u>
Total other financing sources (uses)	<u>4,561</u>	<u>9,632</u>	<u>5,071</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	12,430	<u>\$ 12,430</u>	-
Fund Balances - Beginning of Year		<u>-</u>		<u>-</u>
Fund Balances - End of Year		<u>\$ 12,430</u>		<u>\$ -</u>

CATAWBA COUNTY, NORTH CAROLINA
Fairbrook Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 86,436
Investment earnings	-	-	-	265
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,701</u>
Expenditures				
Public safety				
Transmitted to fire department	-	-	-	83,125
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,125</u>
Excess of revenues over (under) expenditures	-	-	-	3,576
Other Financing Sources (Uses)				
Transfers to other funds	-	(7,319)	(7,319)	-
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(7,319)</u>	<u>(7,319)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(7,319)</u>	<u>\$ (7,319)</u>	3,576
Fund Balances - Beginning of Year		<u>7,319</u>		<u>3,743</u>
Fund Balances - End of Year		<u>\$ -</u>		<u>\$ 7,319</u>

CATAWBA COUNTY, NORTH CAROLINA
Viewmont Fire District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	<u>2008</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Revenues				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 42,572
Investment earnings	-	-	-	103
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,675</u>
Expenditures				
Public safety				
Transmitted to fire department	-	-	-	41,716
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,716</u>
Excess of revenues over (under) expenditures	-	-	-	959
Other Financing Sources (Uses)				
Transfers to other funds	-	(2,313)	(2,313)	-
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(2,313)</u>	<u>(2,313)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(2,313)</u>	<u>\$ (2,313)</u>	959
Fund Balances - Beginning of Year		<u>2,313</u>		<u>1,354</u>
Fund Balances - End of Year		<u>\$ -</u>		<u>\$ 2,313</u>

Capital Projects Funds

To account for financial resources to used for the acquisition of construction of major capital facilities.

Major Funds

Water & 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.

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.

Non Major Funds

General Capital Projects Fund -

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

School Capital Projects Fund -

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

CATAWBA COUNTY, NORTH CAROLINA
Nonmajor Capital Projects Funds
Combining Balance Sheet
June 30, 2008

	<u>General Capital Projects Fund</u>	<u>School Capital Fund</u>	<u>School Bond Fund - 1997 Series</u>	<u>Hospital Construction Fund</u>	<u>Total Nonmajor Capital Projects Fund</u>
Assets					
Cash and investments	\$ 11,075,054	\$ 14,103,898	\$ 88,013	\$ 21,790	\$ 25,288,755
Due from other governments	98,767	1,445,517	-	-	1,544,284
Interest receivables	51,831	70,950	490	121	123,392
Restricted cash and investments	<u>1,020,532</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,020,532</u>
Total assets	<u>12,246,184</u>	<u>15,620,365</u>	<u>88,503</u>	<u>21,911</u>	<u>27,976,963</u>
Liabilities					
Accounts payable	<u>44,921</u>	<u>142,972</u>	<u>-</u>	<u>-</u>	<u>187,893</u>
Total liabilities	<u>44,921</u>	<u>142,972</u>	<u>-</u>	<u>-</u>	<u>187,893</u>
Fund Balance					
Unreserved	<u>12,201,263</u>	<u>15,477,393</u>	<u>88,503</u>	<u>21,911</u>	<u>27,789,070</u>
Total fund balances	<u>12,201,263</u>	<u>15,477,393</u>	<u>88,503</u>	<u>21,911</u>	<u>27,789,070</u>
Total liabilities and fund balances	<u>\$ 12,246,184</u>	<u>\$ 15,620,365</u>	<u>\$ 88,503</u>	<u>\$ 21,911</u>	<u>\$ 27,976,963</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, 2008

	General Capital Projects Fund	School Capital Fund	School Bond Fund - 1997 Series Fund	Hospital Construction Fund	Total Nonmajor Capital Projects Fund
Revenues					
Other taxes	\$ -	\$ 5,759,627	\$ -	\$ -	\$ 5,759,627
Restricted intergovernmental revenues	125,000	1,928,499	-	-	2,053,499
Investment earnings	504,191	542,546	3,244	1,053	1,051,034
Miscellaneous	495,998	-	-	-	495,998
Total revenues	<u>1,125,189</u>	<u>8,230,672</u>	<u>3,244</u>	<u>1,053</u>	<u>9,360,158</u>
Expenditures					
Capital outlay	2,081,859	5,377,572	1,164	-	7,460,595
Total expenditures	<u>2,081,859</u>	<u>5,377,572</u>	<u>1,164</u>	<u>-</u>	<u>7,460,595</u>
Excess of revenues over (under) expenditures	<u>(956,670)</u>	<u>2,853,100</u>	<u>2,080</u>	<u>1,053</u>	<u>1,899,563</u>
Other Financing Sources (Uses)					
Transfers from other funds	3,860,062	747,943	-	-	4,608,005
Transfers to other funds	(215,995)	(60,062)	-	-	(276,057)
Qualified Zone Academy Bonds issued	-	700,000	-	-	700,000
Total other financing sources (uses)	<u>3,644,067</u>	<u>1,387,881</u>	<u>-</u>	<u>-</u>	<u>5,031,948</u>
Net change in fund balance	2,687,397	4,240,981	2,080	1,053	6,931,511
Fund Balances - Beginning of Year	<u>9,513,866</u>	<u>11,236,412</u>	<u>86,423</u>	<u>20,858</u>	<u>20,857,559</u>
Fund Balances - End of Year	<u>\$ 12,201,263</u>	<u>\$ 15,477,393</u>	<u>\$ 88,503</u>	<u>\$ 21,911</u>	<u>\$ 27,789,070</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, 2008

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues					
Geospatial grant	\$ -	\$ 12,118	\$ -	\$ 12,118	\$ 12,118
North Carolina Department of Health and Human Services - Division of Mental Health	150,000	150,000	-	150,000	-
Parks and Recreation grant	125,000	-	125,000	125,000	-
Investment earnings	321,179	4,404,377	504,191	4,908,568	4,587,389
Miscellaneous					
Personnel indirect cost	50,000	50,000	-	50,000	-
Mental Health	1,498,719	1,498,719	-	1,498,719	-
Miscellaneous	158,136	144,163	-	144,163	(13,973)
Rental - Jail Beds	150,000	-	129,002	129,002	(20,998)
Rental - Mental Health	360,000	-	366,996	366,996	6,996
Total revenues	<u>2,813,034</u>	<u>6,259,377</u>	<u>1,125,189</u>	<u>7,384,566</u>	<u>4,571,532</u>
Expenditures					
Capital outlay					
Animal Shelter - HVAC	8,000	-	6,160	6,160	1,840
Dental Clinic	403,400	118,024	-	118,024	285,376
Finance/Budget/Personnel Software	1,396,323	1,394,654	-	1,394,654	1,669
Future Debt Service	2,137,615	-	-	-	2,137,615
Future Unspecified Projects	17,809	-	-	-	17,809
General Renovations	915,468	593,766	272,731	866,497	48,971
Hickory Rescue Squad	387,447	-	-	-	387,447
Imaging System	60,000	34,830	5,372	40,202	19,798
Jail Expansion	18,171,405	16,547,536	1,023,161	17,570,697	600,708
Jail Expansion - Federal Beds	150,000	-	-	-	150,000
Justice Center Expansion	300,000	208,323	79,559	287,882	12,118
Justice Center Roofing	140,000	139,572	-	139,572	428
Justice Center Security System	20,000	18,191	-	18,191	1,809
Mental Health Lifeskills Building	2,036,550	1,548,310	360,811	1,909,121	127,429
Microsoft Software Licensing	615,000	507,433	14,764	522,197	92,803
Mobile Field Applications	391,000	37,768	28,346	66,114	324,886
Newton-Conover Rescue Squad	120,000	-	-	-	120,000
PeopleSoft Financials Project	298,702	298,513	-	298,513	189
Permitting/Inspections System	50,000	-	-	-	50,000
Public Health Billing System	60,000	59,985	-	59,985	15
Public Safety Center	2,000,000	-	-	-	2,000,000
Public Safety Software System	622,149	599,062	21,732	620,794	1,355
Radio Frequency Study	1,114,904	1,050,353	23,302	1,073,655	41,249
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	175,227	171,374	-	171,374	3,853
Sherrills Ford Library	375,000	-	-	-	375,000
Snow Creek Park Gardens	180,000	-	6,683	6,683	173,317
Tax Software	315,000	299,332	15,668	315,000	-
Technology Infrastructure Upgrades	418,100	16,501	223,570	240,071	178,029
Viper 800mhz System	282,752	-	-	-	282,752
Voting Equipment	1,124,000	1,112,689	-	1,112,689	11,311
Total expenditures	<u>34,656,119</u>	<u>25,052,407</u>	<u>2,081,859</u>	<u>27,134,266</u>	<u>7,521,853</u>
Excess of revenues over (under) expenditures	<u>(31,843,085)</u>	<u>(18,793,030)</u>	<u>(956,670)</u>	<u>(19,749,700)</u>	<u>12,093,385</u>
Other Financing Sources (Uses)					
Transfers from					
General Fund	12,946,328	12,049,018	897,310	12,946,328	-
Emergency Telephone Fund Transfer	2,782,752	-	2,782,752	2,782,752	-

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, 2008

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Park Preservation Fund	340,000	160,000	180,000	340,000	-
Transfers to					
General Fund	(2,249,995)	(2,034,000)	(215,995)	(2,249,995)	-
Sales of Capital Assets	24,000	322,428	-	322,428	298,428
Certificates of Participation Issued - Series 2005	18,000,000	16,950,000	-	16,950,000	(1,050,000)
Premium on Certificates of Participation	-	859,450	-	859,450	859,450
Total other financing sources (uses)	<u>31,843,085</u>	<u>28,306,896</u>	<u>3,644,067</u>	<u>31,950,963</u>	<u>107,878</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 9,513,866</u>	2,687,397	<u>\$ 12,201,263</u>	<u>\$ 12,201,263</u>
Fund Balances - Beginning of Year			<u>9,513,866</u>		
Fund Balances - End of Year			<u>\$ 12,201,263</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, 2008

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Other taxes					
Sales Taxes-Article 40-one half of one percent	\$ 5,893,551	\$ 6,185,721	\$ 1,933,553	\$ 8,119,274	\$ 2,225,723
Sales Taxes-Article 42-one half of one percent	4,321,599	5,627,088	3,826,074	9,453,162	5,131,563
Restricted intergovernmental revenues					
Public School Building Capital Fund	6,700,000	6,138,222	1,749,595	7,887,817	1,187,817
Public School Building Lottery Fund	178,904	-	178,904	178,904	-
Investment earnings	4,704,890	3,827,804	542,546	4,370,350	(334,540)
Total revenues	<u>21,798,944</u>	<u>21,778,835</u>	<u>8,230,672</u>	<u>30,009,507</u>	<u>8,210,563</u>
Expenditures					
Capital outlay					
Catawba County Schools					
American with Disabilities Act Renovations	650,000	548,046	21,731	569,777	80,223
Arndt Middle School Chiller	223,233	221,927	1,306	223,233	-
Balls Creek Elementary Sewer	10,000	-	-	-	10,000
Banoak Elementary Property	100,000	18,500	12,000	30,500	69,500
Bunker Hill High Cafeteria/Class Renovation	1,622,182	1,587,204	34,978	1,622,182	-
Bus Garage - Biodiesel Tank	41,000	-	-	-	41,000
Capital Projects Manager	30,488	-	30,488	30,488	-
Catawba Elementary Infrastructure	370,000	163,320	206,680	370,000	-
Catawba Elementary Technology	150,000	-	150,000	150,000	-
Emergency Generators	70,000	-	21,385	21,385	48,615
Fred T Foard High School Air Conditioning	206,700	-	89,064	89,064	117,636
Gym Bleacher Replacements	105,000	-	105,000	105,000	-
Gym Floor Replacements	95,000	-	19,804	19,804	75,196
Maiden High School Furnishings	947,096	892,033	55,063	947,096	-
Maiden High School Infrastructure	630,000	605,510	175	605,685	24,315
Maintenance Vehicles	99,000	19,992	79,008	99,000	-
Per Capita Allocation	854,496	-	854,496	854,496	-
Roofing Projects	1,145,000	463,040	445,356	908,396	236,604
School Buses	2,533,155	1,807,105	204,342	2,011,447	521,708
Sherrills Ford Wastewater	40,000	19,942	9,335	29,277	10,723
St. Stephens High School Air Conditioning	240,000	-	-	-	240,000
Total Catawba County Schools	<u>10,162,350</u>	<u>6,346,619</u>	<u>2,340,211</u>	<u>8,686,830</u>	<u>1,475,520</u>
Catawba County Community College					
Energy Management	95,343	-	95,343	95,343	-
General Renovations	1,633,716	486,868	100,183	587,051	1,046,665
HVAC Replacement	60,000	-	60,000	60,000	-
Newton Center Renovations	236,000	121,436	114,560	235,996	4
Parking Lot Security	40,000	-	-	-	40,000
Paving Projects	420,000	-	-	-	420,000
Student Services Renovation	100,000	7,631	47,851	55,482	44,518
Student Transportation/Van	45,492	-	45,492	45,492	-
Turf Management Building	350,000	25,184	324,816	350,000	-
Total Catawba Valley Community College	<u>2,980,551</u>	<u>641,119</u>	<u>788,245</u>	<u>1,429,364</u>	<u>1,551,187</u>
Hickory Public Schools					
American with Disabilities Act	150,000	117,505	-	117,505	32,495
Bus Handicapped Activity	65,000	64,991	-	64,991	9
Drainage and Erosion Control	20,000	5,040	8,605	13,645	6,355
Fire Alarms	50,000	34,669	-	34,669	15,331
Hickory High School American Legion Renovation	2,883,467	1,653,943	548,849	2,202,792	680,675
Hickory High School Asbestos	600,000	499,673	45,331	545,004	54,996
Hickory High School Classroom Addition	440,200	405,193	35,007	440,200	-
Hickory High School Roofing	75,000	3,434	62,189	65,623	9,377
Hickory High School Vocational Building	25,000	7,708	-	7,708	17,292
Jenkins Elementary HVAC	342,669	-	342,669	342,669	-

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, 2008

Project	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Jenkins Elementary Fence and Wall	20,000	-	-	-	20,000
Maintenance Trucks	34,500	-	34,500	34,500	-
Northview Middle Gymnasium Floor	6,986	-	6,986	6,986	-
Parking Lots	195,930	185,232	-	185,232	10,698
Per Capita Allocation	214,752	-	214,752	214,752	-
Southwest Elementary Roof	173,972	91,834	1,521	93,355	80,617
Viewmont Gym Floor	63,165	-	-	-	63,165
Total Hickory Public Schools	5,360,641	3,069,222	1,300,409	4,369,631	991,010
Newton-Conover City Schools					
Activity Buses	74,856	-	55,000	55,000	19,856
Administration Building - Covered Walkways	78,980	-	78,980	78,980	-
Americans with Disabilities Act	80,000	29,436	47,561	76,997	3,003
Asbestos Removal	66,869	22,276	6,017	28,293	38,576
Capital Projects Manager	30,488	-	30,488	30,488	-
Community Schools Renovation	50,205	-	50,205	50,205	-
Maintenance Vehicles	18,533	-	18,011	18,011	522
Newton-Conover Health Science School	178,904	-	-	-	178,904
Newton-Conover High School Computer Lab	26,191	-	26,191	26,191	-
Newton-Conover High School Gym Roof	148,027	147,863	164	148,027	-
Newton-Conover High School Press Box	35,000	-	-	-	35,000
Newton-Conover High School Track Resurface	64,598	-	-	-	64,598
Newton-Conover High School Underground Tank	60,000	31,259	-	31,259	28,741
Newton-Conover Middle School Multizone Units	382,792	115,000	267,792	382,792	-
Per Capita Allocation	142,512	-	142,512	142,512	-
South Newton Elementary Renovations	30,000	7,672	-	7,672	22,328
South Newton/Thornton Intercom System	60,500	35,175	25,325	60,500	-
Summit System	70,000	1,782	46,350	48,132	21,868
Warehouse	155,000	-	154,111	154,111	889
Total Newton-Conover City Schools	1,753,455	390,463	948,707	1,339,170	414,285
Future Unspecified Projects	3,286,885	-	-	-	3,286,885
Total expenditures	23,543,882	10,447,423	5,377,572	15,824,995	7,718,887
Excess of revenues over (under) expenditures	(1,744,938)	11,331,412	2,853,100	14,184,512	15,929,450
Other Financing Sources (Uses)					
Transfers from					
General Fund	1,200,000	-	747,943	747,943	(452,057)
School Construction Fund	142,000	142,000	-	142,000	-
Transfers to					
General Fund	(297,062)	(237,000)	(60,062)	(297,062)	-
Proceeds from Qualified Zone Academy Bonds (QZAB) Financing	700,000	-	700,000	700,000	-
Total other financing sources (uses)	1,744,938	(95,000)	1,387,881	1,292,881	(452,057)
Net change in fund balance	\$ -	\$ 11,236,412	4,240,981	\$ 15,477,393	\$ 15,477,393
Fund Balances - Beginning of Year			11,236,412		
Fund Balances - End of Year			<u>\$ 15,477,393</u>		

CATAWBA COUNTY, NORTH CAROLINA
School Bond Fund - 1997 Series
Schedule of Revenues, Expenditures and Changes in Fund Balances -- Budget and Actual
From Inception and for the Year Ended June 30, 2008

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Investment earnings	\$ 1,883,390	\$ 1,943,364	\$ 3,244	\$ 1,946,608	\$ 63,218
Expenditures					
Hickory Public Schools					
College Park Renovations	419,377	410,724	-	410,724	8,653
Technology	1,475,000	1,457,204	1,164	1,458,368	16,632
Total expenditures	1,894,377	1,867,928	1,164	1,869,092	25,285
Excess of revenues over (under) expenditures	(10,987)	75,436	2,080	77,516	88,503
Other Financing Sources (Uses)					
Transfer from School Capital Fund	10,987	10,987	-	10,987	-
Total other financing sources (uses)	10,987	10,987	-	10,987	-
Net change in fund balance	\$ -	\$ 86,423	2,080	\$ 88,503	\$ 88,503
Fund Balances - Beginning of Year			86,423		
Fund Balances - End of Year			\$ 88,503		

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, 2008

	Project Authorization	Actual			Over/ Under
		Prior Years	Current Year	Total to Date	
Revenues					
Investment earnings	\$ -	\$ 20,858	\$ 1,053	\$ 21,911	\$ 21,911
Expenditures					
Capital outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	-	20,858	1,053	21,911	21,911
Net change in fund balance	\$ -	\$ 20,858	1,053	\$ 21,911	\$ 21,911
Fund Balances - Beginning of Year			20,858		
Fund Balances - End of Year			\$ 21,911		

CATAWBA COUNTY, NORTH CAROLINA
Water and Sewer Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2008

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues					
Clean Water Bond High Unit Cost Grant					
SECC Water Loop	\$ 151,260	\$ 145,363	\$ -	\$ 145,363	\$ (5,897)
Community Development Block Grants (CDBG)					
Mt. Grove Shiloh Water	850,000	850,000	-	850,000	-
Advents Crossroads	850,000	850,000	-	850,000	-
Infrastructure Water Hookup	75,000	39,989	-	39,989	(35,011)
State Clean Water Grants					
Balls Creek	1,400,000	981,673	321,234	1,302,907	(97,093)
Municipal Grants	57,615	31,079	1,290	32,369	(25,246)
Licenses and permits					
Capital and engineering fees	380,000	525,477	64,127	589,604	209,604
Domestic haulers	962,548	841,656	125,418	967,074	4,526
Investment earnings	-	4,586,696	1,267,131	5,853,827	5,853,827
Miscellaneous					
Sherrills Ford Development Water Project	489,563	454,101	-	454,101	(35,462)
Miscellaneous	264,647	999,087	-	999,087	734,440
Total revenues	5,480,633	10,305,121	1,779,200	12,084,321	6,603,688
Expenditures					
Capital outlay					
Advents Crossroads Waterline	1,191,595	1,120,998	61,500	1,182,498	9,097
Clarks Creek Wastewater	120,000	-	-	-	120,000
State Clean Water Grants					
Balls Creek Elementary	1,684,524	1,369,066	-	1,369,066	315,458
Bunker Hill Sewer	2,930,000	88,225	73,041	161,266	2,768,734
Conover/Southeastern Catawba County Pass Through					
Through	17,000	12,000	-	12,000	5,000
EPA Stormwater Phase II	119,986	44,986	-	44,986	75,000
Feasibility Study & Engineering	713,645	540,461	5,670	546,131	167,514
Future Water & Sewer Projects	2,994,212	-	-	-	2,994,212
Hwy 150 Water Service	2,806,805	2,771,854	-	2,771,854	34,951
Infrastructure Water Hookup	75,000	39,510	7,200	46,710	28,290
Mt. Grove Shiloh Water	1,016,685	911,814	-	911,814	104,871
Newton Pass Through	15,000	-	-	-	15,000
Regional Biosolids Facility	950,000	71,692	408,941	480,633	469,367
Regional Water Supply Study	50,000	-	-	-	50,000
Rocky Ford/Startown Water	160,000	-	-	-	160,000
Sherrills Ford/Terrell Water	783,475	771,334	-	771,334	12,141
Shiloh Road Water Line	167,146	157,700	-	157,700	9,446
Sludge Composting Project	4,122,385	3,420,745	283,394	3,704,139	418,246
Southeastern Catawba County Interconnect Water Line					
Water Line	552,047	539,627	-	539,627	12,420
Southeastern Catawba County Wastewater	7,866,415	277,304	1,177,433	1,454,737	6,411,678
Southeastern Catawba County Water Supply Loop	9,220,805	902,403	3,210,426	4,112,829	5,107,976
Stormwater Layers Flyover	240,000	239,070	-	239,070	930
Total expenditures	37,796,725	13,278,789	5,227,605	18,506,394	19,290,331

CATAWBA COUNTY, NORTH CAROLINA
Water and Sewer Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2008

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
Excess of revenues over (under) expenditures	<u>(32,316,092)</u>	<u>(2,973,668)</u>	<u>(3,448,405)</u>	<u>(6,422,073)</u>	<u>25,894,019</u>
Other Financing Sources (Uses)					
Transfers from					
General Fund	17,012,368	16,149,592	2,100,000	18,249,592	1,237,224
Water and Sewer Reserve Fund	10,671,556	14,130,144	-	14,130,144	3,458,588
Transfers to					
General Fund	(55,014)	(55,014)	-	(55,014)	-
Water and Sewer Reserve Fund	(2,312,818)	(2,312,818)	-	(2,312,818)	-
Installment Purchase Obligations Issued 2008	<u>7,000,000</u>	<u>-</u>	<u>7,000,000</u>	<u>7,000,000</u>	<u>-</u>
Total other financing sources (uses)	<u>32,316,092</u>	<u>27,911,904</u>	<u>9,100,000</u>	<u>37,011,904</u>	<u>4,695,812</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 24,938,236</u>	5,651,595	<u>\$ 30,589,831</u>	<u>\$ 30,589,831</u>
Fund Balances - Beginning of Year			<u>24,938,236</u>		
Fund Balances - End of Year			<u>\$ 30,589,831</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, 2008

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Revenues					
Restricted intergovernmental revenues					
Public School Building Lottery Fund	1,039,116	-	1,057,266	1,057,266	18,150
Catawba County Schools	52,900	-	-	-	(52,900)
Investment earnings	2,607,918	1,691,605	120,953	1,812,558	(795,360)
Total revenues	<u>3,699,934</u>	<u>1,691,605</u>	<u>1,178,219</u>	<u>2,869,824</u>	<u>(830,110)</u>
Expenditures					
Catawba County Schools					
Bandys High School Renovation	5,878,474	-	1,471,916	1,471,916	4,406,558
Bunker Hill High School Renovation	7,956,000	-	471,436	471,436	7,484,564
Catawba Elementary	9,527,159	8,364,985	1,156,459	9,521,444	5,715
Fred T Foard High School Renovation	79,900	-	79,837	79,837	63
Snow Creek Elementary	12,028,704	-	2,948,439	2,948,439	9,080,265
Webb Murray Elementary	175,000	-	147,969	147,969	27,031
Catawba Valley Community College					
Multi-use Driver Training Facility	1,500,000	-	7,922	7,922	1,492,078
Paving Project	225,000	-	76,584	76,584	148,416
Roofing Project	910,000	-	-	-	910,000
Student Services Center	2,500,000	-	1,096	1,096	2,498,904
Hickory Public Schools					
Grandview Middle School	11,931,503	11,906,926	20,047	11,926,973	4,530
Hickory High School Renovation	3,940,000	-	480,969	480,969	3,459,031
Newton-Conover City Schools					
Newton-Conover High School Renovation	2,863,000	-	132,866	132,866	2,730,134
Future Projects	850,000	-	-	-	850,000
Future Debt Service	346,209	-	-	-	346,209
Total expenditures	<u>60,710,949</u>	<u>20,271,911</u>	<u>6,995,540</u>	<u>27,267,451</u>	<u>33,443,498</u>
Excess of revenues over (under) expenditures	<u>(57,011,015)</u>	<u>(18,580,306)</u>	<u>(5,817,321)</u>	<u>(24,397,627)</u>	<u>32,613,388</u>
Other Financing Sources (Uses)					
Transfers from					
General Fund	5,180,743	4,981,743	199,000	5,180,743	-
School Capital Fund	721,126	661,064	60,062	721,126	-
Transfers to					
General Fund	(4,999,854)	(4,902,367)	(97,487)	(4,999,854)	-
School Capital Fund	(142,000)	(142,000)	-	(142,000)	-
Installment Purchase Obligations Issued 2008	34,551,000	-	21,607,000	21,607,000	(12,944,000)
Installment Purchase Obligations Issued 2006	9,200,000	9,200,000	-	9,200,000	-
Installment Purchase Obligations Issued 2004	9,900,000	9,900,000	-	9,900,000	-
Certificates of Participation Issued-Series 2005	2,600,000	2,600,000	-	2,600,000	-
Total other financing sources (uses)	<u>57,011,015</u>	<u>22,298,440</u>	<u>21,768,575</u>	<u>44,067,015</u>	<u>(12,944,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,718,134</u>	<u>15,951,254</u>	<u>\$ 19,669,388</u>	<u>\$ 19,669,388</u>
Fund Balances - Beginning of Year			<u>3,718,134</u>		
Fund Balances - End of Year			<u>\$ 19,669,388</u>		

Enterprise Fund
(Proprietary Fund Type)

The Enterprise Fund is used 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. The County has one Enterprise Fund, the *Solid Waste Management Fund*, which accounts for the operations of the County's solid waste activities.

CATAWBA COUNTY, NORTH CAROLINA
Solid Waste Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	2008			Actual Prior Year
	Budget	Actual	Over/Under	
Revenues				
Operating revenues				
Charges for services				
Solid waste charges	\$ 5,799,000	\$ 6,007,387		
Methane recovery	624,000	521,073		
Other operating	67,600	97,764		
Total operating revenues	<u>6,490,600</u>	<u>6,626,224</u>	<u>135,624</u>	<u>6,677,959</u>
Nonoperating revenues				
Investment earnings	-	861,349		
Tire disposal tax	120,000	169,794		
White goods disposal tax	50,000	58,230		
Scrap tire grant	50,000	41,279		
Economic development grant	-	148,518		
Total nonoperating revenues	<u>220,000</u>	<u>1,279,170</u>	<u>1,059,170</u>	<u>1,720,274</u>
Total revenues	<u>6,710,600</u>	<u>7,905,394</u>	<u>1,194,794</u>	<u>8,398,233</u>
Expenditures				
Solid Waste Management				
Administration				
Salaries & employee benefits	207,125	210,306		
Other operating	246,738	239,316		
Solid waste reserve	650,000	-		
	<u>1,103,863</u>	<u>449,622</u>	<u>654,241</u>	<u>418,569</u>
Recycling				
Other operating	49,740	46,849		
	<u>49,740</u>	<u>46,849</u>	<u>2,891</u>	<u>52,233</u>
Solid Waste Management Improvements				
Other operating	808,735	653,991		
	<u>808,735</u>	<u>653,991</u>	<u>154,744</u>	<u>597,676</u>
Solid Waste Code Enforcement				
Salaries & employee benefits	71,799	60,474		
Other operating	76,036	51,413		
	<u>147,835</u>	<u>111,887</u>	<u>35,948</u>	<u>88,930</u>
Sanitary Landfill				
Salaries & employee benefits	1,118,759	1,123,702		
Other operating	1,350,887	1,136,034		
	<u>2,469,646</u>	<u>2,259,736</u>	<u>209,910</u>	<u>1,996,923</u>
Convenience Centers				
Other operating	318,244	336,331		
	<u>318,244</u>	<u>336,331</u>	<u>(18,087)</u>	<u>289,342</u>
Household Hazardous Waste				

CATAWBA COUNTY, NORTH CAROLINA
Solid Waste Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2008
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2007

	2008			Actual Prior Year
	Budget	Actual	Over/Under	
Other operating	94,275	70,966		
	<u>94,275</u>	<u>70,966</u>	23,309	<u>57,907</u>
Blackburn Landfill - Methane Recovery				
Salaries & employee benefits	122,580	119,521		
Other operating	506,418	439,321		
	<u>628,998</u>	<u>558,842</u>	70,156	<u>584,757</u>
Total operating expenditures	<u>5,621,336</u>	<u>4,488,224</u>	1,133,112	<u>4,086,337</u>
Capital outlay	<u>7,744,389</u>	<u>4,465,006</u>	3,279,383	<u>2,419,909</u>
Total expenditures	<u>13,365,725</u>	<u>8,953,230</u>	4,412,495	<u>6,506,246</u>
Excess of revenues over (under) expenditures	<u>(6,655,125)</u>	<u>(1,047,836)</u>	5,607,289	<u>1,891,987</u>
Other Financing Sources (Uses)				
Transfer from General fund	2,750	2,750	-	-
Fund balance appropriated	<u>6,652,375</u>	-	<u>(6,652,375)</u>	-
Total other financing sources (uses)	<u>6,655,125</u>	<u>2,750</u>	<u>(6,652,375)</u>	-
Net change in fund balance	<u>\$ -</u>	<u>\$ (1,045,086)</u>	<u>\$ (1,045,086)</u>	<u>\$ 1,891,987</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Net change in fund balance		<u>\$ (1,045,086)</u>		
Reconciling items				
Capital outlay		4,465,006		
Depreciation		(1,014,493)		
(Increase) decrease in accrued landfill closure and postclosure care costs		(2,661,686)		
(Increase) decrease in compensated absences		(8,029)		
Total reconciling items		<u>780,798</u>		
Increase (decrease) in net assets (Exhibit 7) (full accrual)		<u>\$ (264,288)</u>		



Agency Funds
(Fiduciary Fund Types)

Agency Funds are used to account for assets 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.

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

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.

CATAWBA COUNTY, NORTH CAROLINA
All Agency Funds
Combining Statement of Changes in Assets and Liabilities
For Fiscal Year Ended June 30, 2008

	<u>Balance June 20, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2008</u>
Mental Health Fund				
Assets				
Cash and investments	\$ 4,345	\$ 76,544	\$ 70,821	\$ 10,068
Liabilities				
Miscellaneous liabilities	\$ 4,345	\$ 74,633	\$ 68,910	\$ 10,068
Social Services Fund				
Assets				
Cash and investments	\$ 72,261	\$ 343,317	\$ 363,368	\$ 52,210
Liabilities				
Miscellaneous liabilities	\$ 72,261	\$ 343,317	\$ 363,368	\$ 52,210
Sheriff Commissary Fund				
Assets				
Cash and investments	\$ 19,696	\$ 267,220	\$ 261,952	\$ 24,964
Liabilities				
Miscellaneous liabilities	\$ 19,696	\$ 267,220	\$ 261,952	\$ 24,964
Delinquent Motor Vehicle Fund				
Assets				
Cash and investments	\$ 4,891	\$ 62,304	\$ 62,363	\$ 4,832
Liabilities				
Intergovernmental payable - State of North Carolina	\$ 4,891	\$ 62,304	\$ 62,363	\$ 4,832
Total - All Agency Funds				
Assets				
Cash and investments	\$ 101,193	\$ 749,385	\$ 758,504	\$ 92,074
Liabilities				
Miscellaneous liabilities	\$ 101,193	\$ 747,474	\$ 756,593	\$ 92,074

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, 2008

	<u>Amounts Represented on Statements</u>	<u>Cost Value</u>	<u>Fair Value</u>
Cash			
On hand	\$ 8,445	\$ 8,445	\$ 8,445
In demand deposits (interest bearing)	530,258	530,258	530,258
(noninterest bearing)	35,032	35,032	35,032
Total cash	<u>\$ 573,735</u>	<u>\$ 573,735</u>	<u>\$ 573,735</u>
Other Investments			
North Carolina Capital Management Trust, unrestricted	\$ 25,438,085	\$ 25,438,085	\$ 25,438,085
North Carolina Capital Management Trust, restricted for capital	1,150,806	1,150,806	1,150,806
Finistar	2,319,921	2,319,921	2,319,921
Federal Home Loan Bank	23,600,142	23,506,528	23,600,142
Federal Home Loan Mortgage Corporation	20,921,435	20,775,457	20,921,435
Federal National Mortgage Association	20,853,928	20,847,398	20,853,928
Money Market, unrestricted	2,915,453	2,915,453	2,915,453
Money Market, restricted for capital	27,417,897	27,417,897	27,417,897
Certificates of deposit	8,294,698	8,294,698	8,294,698
North Carolina Education Assistance	14,600,000	14,600,000	14,600,000
Total other investments	<u>\$ 147,512,365</u>	<u>\$ 147,266,243</u>	<u>\$ 147,512,365</u>
Total cash and investments	<u>\$ 148,086,100</u>	<u>\$ 147,839,978</u>	<u>\$ 148,086,100</u>

Distribution by funds

General Fund	\$ 44,964,334	
Restricted Cash	475,893	\$ 45,440,227
Special Revenue Funds		
Emergency Telephone System Fund	\$ 1,405,613	
Narcotics Seized Funds and Property Fund	122,405	
Reappraisal Fund	72,556	
General Capital Reserve Fund	172,809	
Water & Sewer Reserve Fund	1,780,894	
Hospital Capital Reserve Fund	4,960,687	
Rescue Squads Fund	107,216	
Library Endowment Fund	240,662	
Gretchen Peed Scholarship Fund	32,234	
Parks Preservation Trust Fund	109,648	
Community Development Fund	-	
Fire District Funds	<u>803,152</u>	9,807,876
Capital Projects Funds		
General Capital Projects Fund	\$ 11,075,054	
Restricted Cash	1,020,532	
Water & Sewer Construction Fund	23,453,748	
Restricted Cash	7,000,000	
Schools Capital Projects Fund	14,103,898	
School Construction Fund		
Restricted Cash	20,072,278	
School Bond Fund 1997 Series	88,013	
Hospital Construction Fund	<u>21,790</u>	76,835,313
Enterprise Fund		15,910,610
Fiduciary Funds		
Social Services Fund	\$ 52,210	
Mental Health Fund	10,068	
Sheriff Commissary Fund	24,964	
Delinquent Motor Vehicle Fund	<u>4,832</u>	<u>92,074</u>
Total		<u>\$ 148,086,100</u>

CATAWBA COUNTY, NORTH CAROLINA
Analysis of Current Tax Levy
For the Fiscal Year Ended June 30, 2008

	<u>County-wide</u>			<u>Total Levy</u>	
	<u>Property Valuation</u>	<u>Rate</u>	<u>Amount of Levy</u>	<u>Property excluding Registered Motor Vehicles</u>	<u>Registered Motor Vehicles</u>
Original levy:					
Property taxed at current year's rate	\$ 14,655,429,923	0.535	\$ 78,406,550	\$ 71,820,560	\$ 6,585,990
Penalties	-		85,252	85,252	-
Total	<u>\$ 14,655,429,923</u>		<u>\$ 78,491,802</u>	<u>\$ 71,905,812</u>	<u>\$ 6,585,990</u>
Discoveries and releases - net			(274,496)	(170,971)	(103,525)
Total property valuation	<u>\$ 14,655,429,923</u>				
Net levy			\$ 78,217,306	\$ 71,734,841	\$ 6,482,465
Uncollected taxes at June 30, 2008			2,524,724	1,497,722	1,027,002
Current year's taxes collected			<u>\$ 75,692,582</u>	<u>\$ 70,237,119</u>	<u>\$ 5,455,463</u>
Current levy collection percentage			<u>96.77%</u>	<u>97.91%</u>	<u>84.16%</u>

Secondary Market Disclosures

Assessed Valuation:

Assessment Ratio ⁽¹⁾	100%
Real Property	\$ 11,444,764,023
Personal Property	2,606,879,334
Public Service Companies ⁽²⁾	603,786,566
Total Assessed Valuation	<u>\$ 14,655,429,923</u>
Tax Rate per \$100	0.535
Levy	\$ 78,406,550

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	\$ 3,645,135
---------------------------	--------------

⁽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.

CATAWBA COUNTY, NORTH CAROLINA
Schedule of Taxes Receivable
For the Year Ended June 30, 2008

General Fund	Uncollected Balance June 30, 2007	Additions	Collections	Discoveries Releases	Uncollected Balance June 30, 2008
2007	\$ -	\$ 78,491,802	\$ 75,692,582	\$ (274,496)	\$ 2,524,724
2006	2,089,233	-	1,395,711	(25,292)	668,230
2005	725,861	-	265,078	(9,929)	450,854
2004	462,221	-	79,212	(10,132)	372,877
2003	392,687	-	29,652	(16,406)	346,629
2002	321,846	-	16,468	(1,636)	303,742
2001	285,553	-	8,699	(1,218)	275,636
2000	243,475	-	5,623	(694)	237,158
1999	322,360	-	3,694	(876)	317,790
Prior to 1999	402,136	-	2,478	(655)	399,003
	<u>\$ 5,245,372</u>	<u>\$ 78,491,802</u>	<u>\$ 77,499,197</u>	<u>\$ (341,334)</u>	<u>\$ 5,896,643</u>
Less allowance for uncollectible taxes	<u>2,639,100</u>				<u>2,876,200</u>
Taxes receivable -- net	<u>\$ 2,606,272</u>				<u>\$ 3,020,443</u>

<u>Reconciliation with revenues:</u>	
Ad valorem taxes - General Fund	\$ 78,004,908
Reconciling items:	
Penalties and interest collected	(429,105)
Tax on leased vehicle collected	<u>(76,606)</u>
Total reconciling items	<u>(505,711)</u>
Total collections	<u>\$ 77,499,197</u>

CATAWBA COUNTY, NORTH CAROLINA
Schedule of General Bonded Indebtedness and Debt Service Requirement
For the Fiscal Year Ended June 30, 2008

Date of Issue	Purpose	Maturity	Interest	Notes and Bonds	Notes and Bonds	Notes and Bonds	Interest Paid 2007-2008	Notes and Bonds	Falling Due Within Next Fiscal Year	
				Outstanding June 30, 2007	Issued 2007-2008	Retired 2007-2008		Outstanding June 30, 2008	Principal	Interest
6/01/1998	School Bonds Series 1998	1998-13	4.30-4.40	4,550,000	-	700,000	200,200	3,850,000	725,000	169,400
6/01/1999	School Bonds Series 1999	2000-14	4.40-4.70	8,800,000	-	1,150,000	411,300	7,650,000	1,200,000	359,550
6/01/2000	School Bonds Series 2000	2001-15	5.30-5.40	1,825,000	-	600,000	96,725	1,225,000	600,000	64,925
12/1/2002	Refunding Series 2002 Schools	2003-14	2.00-4.00	5,984,000	-	1,360,000	225,880	4,624,000	1,336,000	178,280
	Community College	2003-14	2.00-4.00	1,496,000	-	340,000	56,470	1,156,000	334,000	44,570
6/1/2005	Refunding Series 2005 Schools	2006-15	3.00-3.75	13,335,154	-	2,141,692	479,522	11,193,462	2,112,880	409,917
	Community College	2006-15	3.00-3.75	549,846	-	88,308	19,772	461,538	87,120	16,902
				<u>\$ 36,540,000</u>	<u>\$ -</u>	<u>\$ 6,380,000</u>	<u>\$ 1,489,869</u>	<u>\$ 30,160,000</u>	<u>\$ 6,395,000</u>	<u>\$ 1,243,544</u>

CATAWBA COUNTY, NORTH CAROLINA
General Long-Term Debt Requirements and Maturity Schedule
For the Fiscal Year Ended June 30, 2008

<u>Fiscal Year Ended June 30</u>	<u>Existing Debt Principal</u>	<u>Interest</u>	<u>Total</u>
2009	12,132,946	5,253,608	17,386,554
2010	12,217,224	4,779,808	16,997,032
2011	10,976,709	4,274,543	15,251,252
2012	10,018,259	3,827,775	13,846,034
2013	9,844,530	3,410,064	13,254,594
2014-2018	30,769,689	11,892,478	42,662,167
2019-2023	23,866,969	5,735,960	29,602,929
2024-2028	11,477,467	1,139,476	12,616,943
	(1) <u>\$ 121,303,793</u>	<u>\$ 40,313,712</u>	<u>\$ 161,617,505</u>

(1) 10% of Legal Debt Limit

