

## **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, 2004 to 2009**

<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>
12/31/2003	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%
12/31/2008	0	1,118,461	1,118,461	0.00%	5,093,101	21.96%

**CATAWBA COUNTY, NORTH CAROLINA**  
**Law Enforcement Officers' Special Separation Allowance**  
**Required Supplementary Information**  
**Schedule of Employer Contributions**  
**For Fiscal Years Ended June 30, 2004 to 2009**

<u>Year Ended June 30</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
2004	110,172	108.59
2005	111,448	119.46
2006	124,640	98.44
2007	111,942	101.66
2008	109,823	87.99
2009	124,340	87.91

**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	12/31/2008
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay - closed
Remaining amortization period	22 years
Asset valuation method	Market value
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 to 2009**

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Health Care Benefit - Pay As You Go**  
**Required Supplementary Information**  
**Schedule of Employer Contributions**  
**For Fiscal Years Ended June 30, 2008 to 2009**

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

**Notes to the Required Schedules:**

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

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



## **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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>REVENUES</b>				
<b>Ad Valorem Taxes</b>				
Current year	\$ 77,143,855	\$ 77,974,463		
Prior year	1,310,000	1,925,373		
Penalties and interest	235,000	470,758		
Tax leased vehicles	53,410	70,260		
Total ad valorem taxes	<u>78,742,265</u>	<u>80,440,854</u>	<u>1,698,589</u>	<u>78,004,908</u>
<b>Other Taxes</b>				
<b>Local Option Sales Taxes</b>				
Article 39 - one percent	13,705,585	12,153,265		
Article 40 - one half of one percent	4,747,545	4,328,111		
Article 42 - one half of one percent	4,295,723	4,026,345		
Article 44 - one half of one percent	3,862,719	3,529,694		
Article 46 - one quarter of one percent	2,112,500	2,230,659		
Subtotal local option sales taxes	<u>28,724,072</u>	<u>26,268,074</u>	<u>(2,455,998)</u>	<u>29,540,187</u>
<b>Other Taxes and Licenses</b>				
Real estate excise stamps	600,000	449,890		
ABC 5 cents per bottle	45,000	47,713		
Privilege licenses	26,000	23,937		
Subtotal other taxes and licenses	<u>671,000</u>	<u>521,540</u>	<u>(149,460)</u>	<u>716,948</u>
Total other taxes	<u>29,395,072</u>	<u>26,789,614</u>	<u>(2,605,458)</u>	<u>30,257,135</u>
<b>Unrestricted Intergovernmental Revenues</b>				
Beer & Wine Tax	325,000	366,585		
Video Programming fees	528,000	715,496		
Catawba County ABC profit distribution	663,000	1,045,000		
Total unrestricted intergovernmental revenues	<u>1,516,000</u>	<u>2,127,081</u>	<u>611,081</u>	<u>1,970,909</u>
<b>Restricted Intergovernmental Revenues</b>				
<b>State of North Carolina</b>				
<b>Mental Health Services</b>				
Criminal justice partnership program	122,893	119,160		
<b>Social Services</b>				
Rural general public funds	111,024	111,024		
Office Juvenile Justice Corner house	228,679	228,231		
Smart Start	1,808,851	1,897,678		
Share the warmth grant	1,272	5,907		
Child boarding home funds	169,000	334,085		
State administrative aid	69,160	69,158		
Special permanency planning	9,884	17,461		
Community alternatives state in-home	40,116	28,655		
Fingerprinting criminal history	250	-		
Family finders	-	74,398		
Medicaid expansion	31,742	28,025		
Foster care visitation	23,442	3,493		
Child boarding home funds therapeutic	6,000	1,807		
Adult day care	129,268	135,111		
Adult services	46,900	47,103		
Elderly handicapped transportation	124,953	124,953		

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
State maintenance of effort	527,042	520,044		
Child Protective Services	253,234	254,545		
Community transportation grant	24,000	27,994		
Aid to blind equalization	75	100		
<b>Public Health</b>				
Accreditation revenue	25,000	25,000		
Smart Start	313,342	312,806		
School based health center	63,575	63,575		
School nurse initiative	200,600	195,671		
Immunization program	34,122	34,122		
Communicable diseases	8,197	8,197		
Communicable diseases -aid to counties	12,500	12,500		
Healthy Carolinians partnership	5,727	5,727		
Child health	85,793	85,793		
Child service coordination	41,873	15,538		
Child fatality prevention	1,249	1,249		
Health aid to counties	156,263	155,263		
Maternal health	115,982	115,982		
Health promotion	23,852	23,852		
Family planning waiver grant	2,500	2,500		
Breast cancer grant	54,312	54,312		
North Carolina health and wellness grant	99,705	96,470		
Tuberculosis grant	24,926	24,926		
Public health interpreter grant	20,000	20,000		
Veterans service	2,000	2,000		
Controlled substance tax	18,000	33,169		
Public school building capital lottery funds	1,450,000	1,450,000		
<b>Juvenile Justice &amp; Delinquency Prevention</b>				
Project challenge	48,677	48,678		
Catawba parenting network	23,963	23,963		
Juvenile crime prevention planning	14,387	14,387		
Peace pipeline conflict resolution	20,314	20,314		
North Carolina agriculture cost share	25,265	27,176		
Court facility fees	200,000	196,389		
District court fees	80,000	69,071		
State Aid - Library	164,664	155,794		
Emergency medical services for quality assurance grant	29,508	35,634		
Safe roads act	15,000	12,164		
Emergency services homeland security grants	450,000	214,955		
Library summer reading grant	1,000	1,500		
Soil and water conservation grant	4,000	4,000		
CCAP Program	-	1,619		
Subtotal state revenue	<u>7,566,832</u>	<u>7,593,228</u>	<u>26,396</u>	<u>22,034,112</u>
<b>Federal</b>				
<b>Social Services</b>				
LSCA Automation	-	3,611		
Permanency planning	44,395	55,490		
Energy assistance administration	39,661	86,712		
Employment and training	17,000	10,081		
Medical transportation administration	956,634	990,677		

**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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Temporary assistance for needy family-domestic violence	30,000	27,900		
Social Security Payments	84,000	114,604		
US Department of Agriculture supplemental funds	2,750	4,072		
Supplemental meals	1,340	1,340		
Title III general transportation	56,670	57,868		
Title III medical transportation	6,560	5,360		
Community alternatives program chore	1,068,713	839,295		
Chore Level II	152,461	237,559		
Chore Level III	141,538	46,637		
In-home aid on site Social Security block grant	66,082	90,585		
IV-D administration	1,177,240	1,070,927		
IV-E board	245,000	121,702		
IV-E administration	1,346,686	907,532		
Independent living administration	32,725	32,243		
Links-independent living trust fund	30,000	26,897		
In-home case management Social Security block grant	-	7,818		
Case management at risk	135,500	141,004		
Work First block grant	1,457,032	1,485,015		
Food stamp fraud administration	55,378	44,393		
Food stamp administration	699,904	628,919		
FNS Recovery	-	63,136		
Medicaid administration	1,383,401	1,293,111		
Adult day health	16,099	10,049		
IV-A Child care	218,568	201,520		
Title III Nutrition	118,860	151,909		
US Department of Agriculture nutrition	23,100	23,950		
US Department of Agriculture home delivered meals	36,100	32,491		
Home delivered meals	178,876	180,456		
Community assistance home delivered meals	13,520	12,054		
Community services block grant	206,494	214,266		
Crisis intervention	760,000	748,929		
Intensive family preservation restore families	50,104	50,104		
Public Health				
Bioterrorism grants	53,965	41,279		
Title X	164,123	164,123		
Hazardous Mitigation Funds				
Help America Vote Grant	23,600	21,700		
Federal inmate transport	1,500	57,133		
Secure our schools grant	127,800	24,304		
Local law enforcement block grant	-	2,809		
Bullet proof vests grant	-	3,342		
Governor Crime Commission DV Unit Grant	84,000	78,087		
State criminal alien assistance program	19,691	19,726		
Emergency management planning grant	20,000	20,000		
Assistant secretary for preparedness and response grant	5,000	65,744		
Lifeskills funds	19,269	15,957		
Subtotal federal revenue	<u>11,371,339</u>	<u>10,534,420</u>	<u>(836,919)</u>	<u>10,959,837</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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>State of North Carolina and Federal</b>				
Social Services				
Social Services block grant	557,940	480,735		
Temporary assistance for needy families social security block grant	-	18,757		
Aid to families with dependent children	50,229	9,558		
Child day care purchase of care	5,527,348	5,482,471		
Aid to families with dependent children-foster care	485,000	793,367		
IV-E foster care therapeutic	30,000	7,464		
Temporary assistance for needy families foster care	-	34,138		
Adoption assistance non-recurring	60,000	40,445		
Adoption assistance medical	230,000	252,282		
Special children adoption fund	100,000	67,500		
IV-E/Child protective services	1,036,975	1,147,250		
Family preservation	58,444	58,444		
High risk intervention	596,875	634,521		
Title III Adult day care	82,433	65,232		
IV-D Aid to families with dependent children	40,000	51,667		
Iv-D Child support - non AFDC	29,000	38,683		
IV-D Incentives	282,156	309,457		
Medicaid waiver-case management	440,544	432,731		
Community alternative program medical equipment and supplies	153,000	132,110		
Adult care home case management	75,834	76,832		
State adult specialist fund	41,904	48,282		
North Carolina Health Choice	74,332	117,434		
Public Health				
Women Infants Children funds	657,949	629,216		
IV-D Civil papers	79,364	74,056		
Legal services	-	4,949		
FEMA Disaster recovery funds	-	955		
Medicaid-emergency medical services transports	400,000	516,076		
Subtotal state and federal revenue	<u>11,089,327</u>	<u>11,524,612</u>	<u>435,285</u>	<u>10,936,622</u>
<b>Fines &amp; Forfeitures</b>	<u>1,288,464</u>	<u>994,015</u>	<u>(294,449)</u>	<u>1,081,098</u>
<b>Other grants</b>				
Social Services				
Training services	500	-		
Hickory community relations nurturing	500	-		
Catawba County Medical Society Alliance	-	1,000		
Community relations teen up	500	-		
Rising Stars summer enrichment	15,000	14,920		
Community corrections contractual	238,000	271,374		
Confidential intermediary	-	500		
Hickory Housing Authority	4,000	-		
Adult day care - local	7,354	6,877		
Duke Endowment grant	317,567	175,522		
Medicaid contract local managing entity	15,500	14,986		

**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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Child mental health local managing entity	126,287	121,427		
Other state revenue local managing entity	95,660	34,053		
Comprehensive treatment services program local managing entity	97,500	261,854		
Mental Health contract local managing entity	360,500	374,457		
Federal substance abuse local managing entity	39,000	17,476		
Medicaid direct billing	1,998,243	1,360,687		
Medicaid community support	462,293	230,434		
Catawba Valley Medical Center	81,535	80,815		
Catawba County Schools	52,627	52,627		
Hickory Public Schools	122,637	124,632		
United Fund emergency grant	26,000	28,662		
<b>Public Health</b>				
Catawba Valley Medical Center	502,228	494,924		
Catawba County Schools	274,786	269,836		
Newton-Conover City Schools	36,065	20,633		
Hickory Public Schools	136,151	101,907		
<b>Municipalities</b>				
City Of Newton	41,171	41,163		
Town Of Maiden	4,255	4,251		
City Of Conover	41,775	41,789		
City Of Hickory	18,896	18,876		
City Of Claremont	20,226	22,030		
Town Of Longview	851	851		
Sex crimes investigation	68,500	41,448		
Transport mental health patients	14,789	6,861		
Mental health partners contracts	-	129,793		
Social services local funds	18,910	18,910		
Community Schools-Cooperative Extension	14,116	14,116		
Lawn and mowing services	2,226	2,226		
Hospice	20,000	58,800		
Supervisor training	-	6,000		
Voice over internet protocol revenue	214,545	214,548		
Four-H Grant	13,495	13,490		
Tourism development authority	55,957	55,957		
Historical association	-	2,750		
Western Piedmont COG technology services	22,980	24,895		
Catawba County Schools/Dare	42,932	42,932		
Newton-Conover City Schools	33,700	33,790		
Hickory Public Schools	45,500	45,519		
Technical support	72,000	63,700		
Catawba Valley Community College - deputy reimbursement	144,513	135,887		
Catawba County Schools-deputy reimbursement	437,284	541,473		
Personnel indirect cost	1,349,876	1,331,567		
Subtotal other grants	<u>7,708,930</u>	<u>6,973,225</u>	<u>(735,705)</u>	<u>6,556,340</u>
<b>Total restricted intergovernmental revenues</b>	<u>39,024,892</u>	<u>37,619,500</u>	<u>(1,405,392)</u>	<u>51,568,009</u>
<b>Licenses, Permits and Fees</b>				
Marriage licenses	29,579	25,445		

**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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Recording of legal instruments	712,075	526,443		
Uniform commercial code filing	13,694	10,842		
Gun permits	9,500	19,925		
Surrendered weapon storage fee	200	1,510		
Noise amplification permit	-	305		
Concealed weapon fees	17,500	63,250		
Public fingerprint fees	9,500	8,920		
Electronic house arrest fees	4,000	8,830		
Vehicle storage fees	200	235		
Building permits	2,159,197	1,181,233		
Building services after hours inspections	-	210		
Minor sub-division plat review	5,200	2,782		
Express plan review fee	7,000	2,400		
Contract services plan review	300	-		
Plan review fees	6,100	3,980		
Storm water and erosion control	64,220	20,985		
Plat review fees	8,825	3,638		
Performance guarantees	520	390		
Telecommunications tower fees	90,000	53,500		
Zoning permits	16,625	12,195		
Accessory permit fees	3,500	5,125		
Sign permits	1,000	1,150		
Homeowners recovery fund	-	395		
Park fees and permits	6,000	4,805		
Environmental health fees	461,191	251,514		
Election filing fees	-	267		
Fire inspection fees	1,500	7,275		
Animal control fines and citations	2,000	2,825		
Immunizations	-	3,346		
Training fees	2,000	500		
Total licenses, permits, fees	<u>3,631,426</u>	<u>2,224,220</u>	<u>(1,407,206)</u>	<u>3,878,231</u>

**Sales and Services**

<b>Social Services</b>				
Patient fees	59,208	13,968		
Insurance reimbursements	270,788	157,312		
State in-home fees	225	30		
IV-D application fees	4,300	36,465		
Level II and III chore fees	450	903		
Title III adult day care fees	1,800	1,150		
Community alternatives program chore fee	600	8,658		
Trust account fees	5,800	4,620		
Adoption fees	7,500	3,613		
North Carolina health choice premiums	40,000	42,750		
IV-D blood test fees	1,100	1,736		
Access care	20,678	20,460		
Local support general assistance	10,000	22,255		
<b>Public Health</b>				
Patient fees	233,515	179,612		
Home health/third party reimbursements	3,036,227	3,282,869		
Pregnancy fees	8,500	7,080		
Clinic fees	265,000	179,152		
Child health fees	4,500	3,129		

**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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Adult health fees	2,000	3,490		
Medicaid health check fees	50,543	32,234		
Medicaid management fees	10,300	13,721		
Obstetrics services	520,000	575,309		
Dental services	5,747	5,748		
Child seats copay	450	450		
Medicaid escrow	59,875	59,875		
Medicaid earned	41,857	28,015		
Medicaid earned maternity care coordinator	275,509	222,914		
Medicaid earned maternal health	581,813	616,271		
Medicaid escrow maternal health	56,275	-		
Medicaid earned postpartum maternity	11,500	9,240		
Medicaid earned postpartum newborn	22,000	18,540		
Medicaid earned child service coordination	278,690	198,856		
Medicaid earned child health	23,439	35,559		
Medicaid escrow child health	330,321	286,913		
Medicaid earned dental	299,241	333,460		
Medicaid escrow dental	18,250	-		
Medicaid earned adult health	44,083	32,474		
Medicaid escrow adult health	33,600	-		
Medicaid earned women's preventative health	289,927	245,334		
Medicaid escrow women's preventative health	97,310	-		
Medicaid earned enhanced nutrition	18,000	6,358		
Medicaid escrow sonogram	158,000	179,786		
Social services/public health contract services	9,000	9,470		
<b>Municipalities</b>				
Tax billing/collection	211,213	189,841		
Data processing	500	29		
Animal shelter	126,922	126,922		
Fire inspections	30,372	30,372		
Tax fees and charges	13,475	33,203		
Motor vehicle tax-collection fee	37,855	37,414		
Leased vehicle tax - collection fee	765	976		
Sale of maps and publications	15,800	7,014		
Advertising fees for renaming streets	350	650		
Check processing fees	4,940	5,542		
Transport fees district confinement facility	53,944	13,486		
Garage services	13,000	6,815		
Sheriff service of process	185,000	214,330		
Project lifesavers	2,000	3,760		
Inmate services	207,000	246,113		
Ambulance services	4,173,000	4,956,763		
Animal services	100,400	89,176		
Planning department ordinance	200	3,600		
Zoning amendments	9,200	-		
Board of adjustment charges	5,100	3,050		
Clinic fees	3,500	4,040		
Rental Fees	38,100	49,863		
Copy and print charges	50,513	33,845		
Total sales and services	<u>12,491,070</u>	<u>12,936,583</u>	<u>445,513</u>	<u>15,071,656</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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>Investment Earnings</b>				
Interest On Investments	812,200	2,053,754	1,241,554	2,574,460
<b>Miscellaneous</b>				
Social Services				
North Carolina Association of Residential Child Facilities Services	500	3,600		
Kellogg Foundation	500	-		
Restitution funds	3,000	405		
Fraud services	42,775	68,919		
Nutrition meals project income	31,250	29,662		
Donations	75,000	57,975		
Miscellaneous	8,545	5,488		
Public Health				
Kids in Need	40,000	38,509		
Cardio pulmonary resuscitation training	10,860	4,207		
Donations	1,000	17		
Susan G. Komen grant	67,500	45,000		
Healthy Start Foundation	3,000	3,000		
Miscellaneous	19,530	1,443		
Badge revenue	-	210		
Rents & Royalties	112,274	118,659		
Cell tower lease payments	19,096	19,144		
Cable television franchise	-	108,287		
Cable lease payment	-	1,176		
Park souvenir sales	600	21		
Concessions	70,000	51,202		
Commissary	20,000	24,105		
Sale of properties	-	46,869		
Insurance settlements	48,000	57,028		
Drug reimbursement	5,000	398		
Restitution funds	-	6,750		
Excise tax administrative cost	11,000	8,998		
Donations	10,850	12,658		
Leadership grant	-	5,150		
Emergency management/Duke Power grant	32,300	-		
Hazmat revenue	15,000	19,467		
Short term disability premiums	80,000	82,600		
Group health and dental premiums	1,622,000	1,735,358		
Miscellaneous revenue	238,080	212,520		
Total miscellaneous	<u>2,587,660</u>	<u>2,768,825</u>	<u>181,165</u>	<u>3,809,540</u>
Total revenues	<u>168,200,585</u>	<u>166,960,431</u>	<u>(1,240,154)</u>	<u>187,134,848</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
<b>Board of Commissioners</b>				
Salaries & employee benefits	4,680	4,680		
Other operating	189,785	158,308		
	<u>194,465</u>	<u>162,988</u>	<u>31,477</u>	<u>159,107</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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>Administration</b>				
County Manager				
Salaries & employee benefits	807,388	823,680		
Other operating	42,750	49,803		
Non-operating	101,910	-		
	<u>952,048</u>	<u>873,483</u>	<u>78,565</u>	<u>735,253</u>
Legal Services				
Salaries & employee benefits	312,654	300,248		
Other operating	27,468	24,299		
	<u>340,122</u>	<u>324,547</u>	<u>15,575</u>	<u>265,459</u>
Budget				
Salaries & employee benefits	212,806	215,326		
Other operating	26,867	7,876		
	<u>239,673</u>	<u>223,202</u>	<u>16,471</u>	<u>252,857</u>
Total Administration	<u>1,531,843</u>	<u>1,421,232</u>	<u>110,611</u>	<u>1,253,569</u>
<b>Tax Administration</b>				
Tax Assessor				
Salaries & employee benefits	851,254	836,418		
Other operating	298,445	218,337		
Non-operating tax refunds	5,000	-		
	<u>1,154,699</u>	<u>1,054,755</u>	<u>99,944</u>	<u>1,018,252</u>
Tax Collector				
Salaries & employee benefits	398,707	393,704		
Other operating	117,695	103,657		
	<u>516,402</u>	<u>497,361</u>	<u>19,041</u>	<u>489,650</u>
Total Tax Administration	<u>1,671,101</u>	<u>1,552,116</u>	<u>118,985</u>	<u>1,507,902</u>
<b>Board of Elections</b>				
Salaries & employee benefits	380,334	349,921		
Other operating	196,923	98,455		
Capital outlay	110,021	-		
	<u>687,278</u>	<u>448,376</u>	<u>238,902</u>	<u>602,781</u>
<b>Personnel</b>				
Personnel				
Salaries & employee benefits	564,154	525,511		
Other operating	57,206	56,099		
Non-operating	174,488	-		
	<u>795,848</u>	<u>581,610</u>	<u>214,238</u>	<u>582,868</u>
Recruitment				
Salaries & employee benefits	59,225	58,687		
Other operating	29,923	19,086		
Non-operating	79,202	-		
	<u>168,350</u>	<u>77,773</u>	<u>90,577</u>	<u>88,886</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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Risk Management				
Salaries & employee benefits	118,518	119,288		
Other operating	18,800	16,142		
	<u>137,318</u>	<u>135,430</u>	<u>1,888</u>	<u>130,975</u>
 Total Personnel	 <u>1,101,516</u>	 <u>794,813</u>	 <u>306,703</u>	 <u>802,729</u>
<b>Register of Deeds</b>				
Salaries & employee benefits	594,232	576,360		
Other operating	335,339	288,833		
	<u>929,571</u>	<u>865,193</u>	<u>64,378</u>	<u>842,668</u>
<b>Finance</b>				
Administration				
Salaries & employee benefits	302,931	294,090		
Other operating	185,885	161,475		
	<u>488,816</u>	<u>455,565</u>	<u>33,251</u>	<u>477,847</u>
Accounting				
Salaries & employee benefits	430,851	420,232		
Other operating	424,535	396,561		
	<u>855,386</u>	<u>816,793</u>	<u>38,593</u>	<u>759,217</u>
Purchasing and Service Center				
Salaries & employee benefits	195,049	196,005		
Other operating	30,165	23,280		
	<u>225,214</u>	<u>219,285</u>	<u>5,929</u>	<u>249,591</u>
 Total Finance	 <u>1,569,416</u>	 <u>1,491,643</u>	 <u>77,773</u>	 <u>1,486,655</u>
<b>Other General Government Programs</b>				
Government Agencies - Justice Center				
Other operating	11,500	11,015		
Capital outlay	22,255	22,255		
	<u>33,755</u>	<u>33,270</u>	<u>485</u>	<u>4,048</u>
Other Government Costs				
Salaries & employee benefits	60,376	30,688		
Other operating	246,241	219,714		
	<u>306,617</u>	<u>250,402</u>	<u>56,215</u>	<u>225,710</u>
Self Insurance				
Wellness	222,200	167,044		
Premiums	1,370,000	2,883,378		
Liability	717,101	602,906		
Workers Compensation	493,399	480,424		
	<u>2,802,700</u>	<u>4,133,752</u>	<u>(1,331,052)</u>	<u>2,633,982</u>
 Total Self Insurance	 <u>2,802,700</u>	 <u>4,133,752</u>	 <u>(1,331,052)</u>	 <u>2,633,982</u>
 Total Other General Government Programs	 <u>3,143,072</u>	 <u>4,417,424</u>	 <u>(1,274,352)</u>	 <u>2,863,740</u>
 Total General Government	 <u>10,828,262</u>	 <u>11,153,785</u>	 <u>(325,523)</u>	 <u>9,519,151</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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>Public Safety</b>				
<b>Sheriff</b>				
Administration and Law Enforcement				
Salaries & employee benefits	3,236,546	3,119,142		
Other operating	1,198,407	974,523		
Capital outlay	503,133	479,132		
	<u>4,938,086</u>	<u>4,572,797</u>	<u>365,289</u>	<u>4,135,373</u>
Catawba Valley Community College - Resource Officers				
Salaries & employee benefits	142,963	138,228		93,920
Other operating	3,000	3,000		
	<u>145,963</u>	<u>141,228</u>	<u>4,735</u>	<u>93,920</u>
School Resource Officers				
Salaries & employee benefits	574,079	561,743		
Other operating	39,600	38,436		
	<u>613,679</u>	<u>600,179</u>	<u>13,500</u>	<u>563,262</u>
Records				
Salaries & employee benefits	323,107	317,567		
Other operating	25,300	22,427		
	<u>348,407</u>	<u>339,994</u>	<u>8,413</u>	<u>299,146</u>
Mental Health Transport				
Salaries & employee benefits	22,290	13,986		
	<u>22,290</u>	<u>13,986</u>	<u>8,304</u>	<u>9,347</u>
Crime Prevention				
Salaries & employee benefits	149,015	148,688		
Other operating	18,530	11,141		
Capital outlay	9,965	9,965		
	<u>177,510</u>	<u>169,794</u>	<u>7,716</u>	<u>157,912</u>
Narcotics				
Salaries & employee benefits	292,971	300,965		
Other operating	68,680	51,798		
	<u>361,651</u>	<u>352,763</u>	<u>8,888</u>	<u>364,768</u>
Detectives				
Salaries & employee benefits	721,208	710,388		
Other operating	61,459	57,043		
	<u>782,667</u>	<u>767,431</u>	<u>15,236</u>	<u>607,667</u>
Lake Norman Water Patrol				
Salaries & employee benefits	137,730	122,040		
Other operating	26,651	22,577		
Capital outlay	5,841	5,841		
	<u>170,222</u>	<u>150,458</u>	<u>19,764</u>	<u>218,874</u>
Court Security				
Salaries & employee benefits	498,064	461,480		
Other operating	7,000	6,932		
	<u>505,064</u>	<u>468,412</u>	<u>36,652</u>	<u>487,089</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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Newton Detention Center				
Salaries & employee benefits	3,281,951	3,139,035		
Other operating	974,855	816,503		
	<u>4,256,806</u>	<u>3,955,538</u>	<u>301,268</u>	<u>3,863,846</u>
Prisoner Food Services				
Other operating	457,730	438,350	19,380	288,466
District Confinement Facility				
Salaries & employee benefits	58,764	56,656		
Other operating	1,715,747	1,058,018		
	<u>1,774,511</u>	<u>1,114,674</u>	<u>659,837</u>	<u>1,141,604</u>
<b>Total Sheriff</b>	<u>14,554,586</u>	<u>13,085,604</u>	<u>1,468,982</u>	<u>12,231,274</u>
<b>Emergency Services</b>				
Emergency Services Administration				
Salaries & employee benefits	63,764	20,897		
Other operating	33,380	27,330		
	<u>97,144</u>	<u>48,227</u>	<u>48,917</u>	<u>121,415</u>
Emergency Management				
Salaries & employee benefits	250,249	251,663		
Other operating	621,214	390,024		
Capital outlay	5,040	-		
	<u>876,503</u>	<u>641,687</u>	<u>234,816</u>	<u>323,410</u>
Veterans Services				
Salaries & employee benefits	43,159	43,496		
Other operating	5,700	5,053		
	<u>48,859</u>	<u>48,549</u>	<u>310</u>	<u>45,775</u>
Fire Marshal				
Salaries & employee benefits	144,801	147,170		
Other operating	30,205	21,561		
	<u>175,006</u>	<u>168,731</u>	<u>6,275</u>	<u>153,961</u>
Emergency Medical Services				
Salaries & employee benefits	5,572,825	5,359,772		
Other operating	1,143,667	853,477		
Capital outlay	613,543	545,234		
	<u>7,330,035</u>	<u>6,758,483</u>	<u>571,552</u>	<u>6,507,088</u>
Fire Fighting Alarms				
Other operating	36,000	33,600	2,400	36,000
Animal Control				
Salaries & employee benefits	168,765	167,332		
Other operating	81,046	63,088		
Capital outlay	38,897	38,897		
	<u>288,708</u>	<u>269,317</u>	<u>19,391</u>	<u>225,609</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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Animal Shelter				
Salaries & employee benefits	209,280	211,864		
Other operating	187,918	184,679		
Capital outlay	6,754	6,754		
	<u>403,952</u>	<u>403,297</u>	<u>655</u>	<u>355,475</u>
 Total Emergency Services	 <u>9,256,207</u>	 <u>8,371,891</u>	 <u>884,316</u>	 <u>7,768,733</u>
 Citizen Alert Notification System				
Salaries & employee benefits	-	-		
Other operating	-	-		
	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,058</u>
 Communication Center				
Salaries & employee benefits	1,267,446	1,241,456		
Other operating	352,784	279,902		
	<u>1,620,230</u>	<u>1,521,358</u>	<u>98,872</u>	<u>1,280,249</u>
 Other Public Safety				
Other operating	435,029	239,430	195,599	139,148
	<u>435,029</u>	<u>239,430</u>	<u>195,599</u>	<u>139,148</u>
 Total Public Safety	 <u>25,866,052</u>	 <u>23,218,283</u>	 <u>2,647,769</u>	 <u>21,498,462</u>
 <b>Environmental Protection</b>				
Cooperative Extension				
Salaries & employee benefits	241,882	230,939		
Other operating	106,983	95,330		
Non-operating	82,532	-		
	<u>431,397</u>	<u>326,269</u>	<u>105,128</u>	<u>333,845</u>
 Soil & Water Conservation				
Salaries & employee benefits	125,026	125,855		
Other operating	14,950	12,810		
	<u>139,976</u>	<u>138,665</u>	<u>1,311</u>	<u>133,823</u>
 Forest Ranger				
Other operating	52,811	47,948	4,863	52,919
	<u>52,811</u>	<u>47,948</u>	<u>4,863</u>	<u>52,919</u>
 Total Environmental Protection	 <u>624,184</u>	 <u>512,882</u>	 <u>111,302</u>	 <u>520,587</u>
 <b>Economic and Physical Development</b>				
<b>Technology</b>				
Information Technology Center				
Salaries & employee benefits	1,642,140	1,635,552		
Other operating	1,289,862	1,168,056		
Capital outlay	20,570	19,306		
	<u>2,952,572</u>	<u>2,822,914</u>	<u>129,658</u>	<u>2,840,996</u>
 Geospatial Information Services				
Salaries & employee benefits	246,430	246,462		
Other operating	91,351	65,625		
Capital outlay	16,174	16,174		
	<u>353,955</u>	<u>328,261</u>	<u>25,694</u>	<u>304,196</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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Total Technology	3,306,527	3,151,175	155,352	3,145,192
<b>Economic Development and Planning</b>				
Planning & Zoning				
Salaries & employee benefits	502,177	504,194		
Other operating	345,681	207,906		
	<u>847,858</u>	<u>712,100</u>	<u>135,758</u>	<u>613,234</u>
County Parks				
Salaries & employee benefits	269,594	242,582		
Other operating	75,275	58,742		
Capital outlay	7,511	1,990		
	<u>352,380</u>	<u>303,314</u>	<u>49,066</u>	<u>247,911</u>
Other Economic and Physical Development				
Other operating	1,284,261	755,158	529,103	1,111,064
Total Economic Development and Planning	<u>2,484,499</u>	<u>1,770,572</u>	<u>713,927</u>	<u>1,972,209</u>
<b>Utilities &amp; Engineering</b>				
Utilities & Engineering Administration				
Salaries & employee benefits	135,362	135,795		
Other operating	28,470	21,775		
	<u>163,832</u>	<u>157,570</u>	<u>6,262</u>	<u>185,036</u>
Building Inspection				
Salaries & employee benefits	1,217,577	1,176,856		
Other operating	558,202	441,373		
Capital outlay	85,713	82,345		
	<u>1,861,492</u>	<u>1,700,574</u>	<u>160,918</u>	<u>1,726,901</u>
Water & Sewer				
Other operating	3,000	1,500		
	<u>3,000</u>	<u>1,500</u>	<u>1,500</u>	<u>100,678</u>
Permit Center				
Salaries & employee benefits	320,403	318,897		
Other operating	33,383	20,360		
	<u>353,786</u>	<u>339,257</u>	<u>14,529</u>	<u>301,160</u>
Plan Review				
Salaries & employee benefits	320,065	256,485		
Other operating	20,813	12,501		
	<u>340,878</u>	<u>268,986</u>	<u>71,892</u>	<u>320,878</u>
Storm water and Erosion Control				
Salaries & employee benefits	185,395	171,957		
Other operating	28,480	16,461		
	<u>213,875</u>	<u>188,418</u>	<u>25,457</u>	<u>199,735</u>
Total Utilities & Engineering	<u>2,936,863</u>	<u>2,656,305</u>	<u>280,558</u>	<u>2,834,388</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>Finance/Facilities Division</b>				
Garage				
Salaries & employee benefits	207,857	208,760		
Other operating	311,780	308,947		
	<u>519,637</u>	<u>517,707</u>	<u>1,930</u>	<u>548,248</u>
General maintenance				
Salaries & employee benefits	547,494	547,342		
Other operating	114,700	97,276		
Capital outlay	30,850	26,472		
	<u>693,044</u>	<u>671,090</u>	<u>21,954</u>	<u>645,209</u>
General Buildings				
Other operating	498,023	469,131		
Capital outlay	328,100	210,449		
	<u>826,123</u>	<u>679,580</u>	<u>146,543</u>	<u>480,163</u>
Justice Buildings				
Other operating	725,313	682,857		
Capital outlay	40,000	40,000		
	<u>765,313</u>	<u>722,857</u>	<u>42,456</u>	<u>642,863</u>
Library Buildings				
Other operating	68,415	60,545	7,870	62,507
Leased Buildings				
Other operating	17,925	14,947	2,978	12,127
Social Services Buildings				
Other operating	77,525	63,035		
Capital outlay	29,000	28,300		
	<u>106,525</u>	<u>91,335</u>	<u>15,190</u>	<u>156,056</u>
Public Health Buildings				
Other operating	54,556	51,666		
Capital outlay	3,475	-		
	<u>58,031</u>	<u>51,665</u>	<u>6,366</u>	<u>23,283</u>
Mental Health Buildings				
Other operating	34,197	24,217	9,980	22,560
Street Signs				
Other operating	18,000	17,105	895	15,926
<b>Total Finance/Facilities Division</b>	<u>3,107,210</u>	<u>2,851,048</u>	<u>256,162</u>	<u>2,608,942</u>
<b>Total Economic &amp; Physical Development</b>	<u>11,835,099</u>	<u>10,429,100</u>	<u>1,405,999</u>	<u>10,560,731</u>
<b>Human Services</b>				
Medical Examiner				
Other operating	100,000	85,200	14,800	120,400

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>Mental Health Department</b>				
General Administration				
Other operating	3,296,888	3,303,265		
	<u>3,296,888</u>	<u>3,303,265</u>	<u>(6,377)</u>	<u>2,765,930</u>
Area Administration				
Salaries & employee benefits	-	-		
Other operating	-	-		
Mental health assistance	-	-		
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,279,016</u>
Consumer Affairs				
Salaries & employee benefits	-	-		
Other operating	-	-		
Mental health assistance	-	-		
	<u>-</u>	<u>-</u>	<u>-</u>	<u>173,571</u>
Consumer Services				
Salaries & employee benefits	-	-		
Other operating	-	-		
	<u>-</u>	<u>-</u>	<u>-</u>	<u>759,897</u>
Direct Services				
Other operating	-	-		
Mental health assistance	-	-		
Non-operating	-	-		
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,994,263</u>
Burke County Services				
Other operating	-	-		
Mental health assistance	-	-		
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,592,215</u>
Total Mental Health Department	<u>3,296,888</u>	<u>3,303,265</u>	<u>(6,377)</u>	<u>19,564,892</u>
<b>Social Services Department</b>				
Administration				
Salaries & employee benefits	1,204,435	1,139,752		
Other operating	1,304,796	1,075,168		
Non-operating	50,000	-		
Capital outlay	2,485,025	12,932		
	<u>5,044,256</u>	<u>2,227,852</u>	<u>2,816,404</u>	<u>2,494,396</u>
Children and Family Services				
Salaries & employee benefits	1,586,995	1,600,357		
Other operating	489,427	449,075		
Social Services assistance	1,000	472		
	<u>2,077,422</u>	<u>2,049,904</u>	<u>27,518</u>	<u>2,056,827</u>
Department of Human Resources Teams				
Salaries & employee benefits	407,964	338,905		
Other operating	13,766	13,708		
Social Services assistance	4,000	1,286		
	<u>425,730</u>	<u>353,899</u>	<u>71,831</u>	<u>409,163</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Children's Day Care				
Salaries & employee benefits	418,287	410,292		
Other operating	5,527	3,273		
	<u>423,814</u>	<u>413,565</u>	<u>10,249</u>	<u>399,411</u>
Intensive Family Preservation				
Salaries & employee benefits	228,687	176,270		
Other operating	11,108	22,167		
Social Services assistance	500	-		
	<u>240,295</u>	<u>198,437</u>	<u>41,858</u>	<u>182,307</u>
Early Childhood Development				
Salaries & employee benefits	107,903	103,153		
Other operating	9,452	7,690		
	<u>117,355</u>	<u>110,843</u>	<u>6,512</u>	<u>110,671</u>
Prevention Management				
Salaries & employee benefits	97,915	98,525		
Other operating	-	297		
	<u>97,915</u>	<u>98,822</u>	<u>(907)</u>	<u>97,757</u>
Family Children Teams / Family Preservation				
Salaries & employee benefits	3,273,577	3,255,738		
Other operating	35,036	35,036		
Social Services assistance	37,000	31,390		
	<u>3,345,613</u>	<u>3,322,164</u>	<u>23,449</u>	<u>3,200,625</u>
Duke Endowment Family Children Project				
Salaries & employee benefits	269,538	184,965		
Other operating	45,940	39,891		
Social Services assistance	7,450	(1,076)		
	<u>322,928</u>	<u>223,780</u>	<u>99,148</u>	<u>69,313</u>
Teen Up				
Salaries & employee benefits	162,882	169,232		
Other operating	17,000	27,302		
Social Services assistance	7,000	4,058		
	<u>186,882</u>	<u>200,592</u>	<u>(13,710)</u>	<u>186,892</u>
Families for Kids				
Social Services assistance	500	-	500	1,089
Community Services Block Grant				
Salaries & employee benefits	214,728	217,436		
Other operating	18,015	15,408		
Social Services assistance	2,500	5,910		
	<u>235,243</u>	<u>238,754</u>	<u>(3,511)</u>	<u>224,611</u>
Therapeutic Foster Care				
Salaries & employee benefits	227,770	217,921		
Other operating	26,977	23,091		
Social Services assistance	1,000	1,065		
	<u>255,747</u>	<u>242,077</u>	<u>13,670</u>	<u>236,224</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Adoptions				
Salaries & employee benefits	839,828	833,340		
Other operating	27,150	15,798		
Social Services assistance	3,500	2,627		
	<u>870,478</u>	<u>851,765</u>	<u>18,713</u>	<u>830,035</u>
Child Advocacy				
Salaries & employee benefits	204,888	228,699		
Other operating	112,014	106,254		
Social Services assistance	3,000	2,307		
	<u>319,902</u>	<u>337,260</u>	<u>(17,358)</u>	<u>265,416</u>
Temporary Assistance Needy Families				
Salaries & employee benefits	44,622	1,606		
	<u>44,622</u>	<u>1,606</u>	<u>43,016</u>	<u>1,006</u>
FamilyNet Administration				
Salaries & employee benefits	611,147	494,524		
Other operating	718,708	548,504		
Social Services assistance	10,000	8,400		
	<u>1,339,855</u>	<u>1,051,428</u>	<u>288,427</u>	<u>1,119,729</u>
FamilyNet Community Support				
Salaries & employee benefits	532,436	386,541		
Other operating	41,054	32,048		
	<u>573,490</u>	<u>418,589</u>	<u>154,901</u>	<u>565,394</u>
FamilyNet Act				
Salaries & employee benefits	405,833	404,793		
Other operating	62,450	27,807		
Social Services assistance	500	143		
	<u>468,783</u>	<u>432,743</u>	<u>36,040</u>	<u>413,646</u>
FamilyNet In-home Services				
Salaries & employee benefits	253,393	154,886		
Other operating	14,027	19,142		
	<u>267,420</u>	<u>174,028</u>	<u>93,392</u>	<u>210,528</u>
FamilyNet Adolescent Services				
Salaries & employee benefits	392,475	234,038		
Other operating	8,000	2,675		
	<u>400,475</u>	<u>236,713</u>	<u>163,762</u>	<u>405,801</u>
FamilyNet Family Services				
Salaries & employee benefits	525,002	342,024		
Other operating	8,000	7,547		
	<u>533,002</u>	<u>349,571</u>	<u>183,431</u>	<u>404,360</u>
FamilyNet Children Services				
Salaries & employee benefits	610,588	381,965		
Other operating	3,594	5,169		
	<u>614,182</u>	<u>387,134</u>	<u>227,048</u>	<u>399,929</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
FamilyNet ECST				
Salaries & employee benefits	430,231	414,452		
Other operating	40,220	33,391		
Social Services assistance	4,000	3,602		
	<u>474,451</u>	<u>451,445</u>	<u>23,006</u>	<u>454,888</u>
FamilyNet Child Protective Services				
Salaries & employee benefits	259,643	152,735		
Other operating	19,308	14,355		
	<u>278,951</u>	<u>167,090</u>	<u>111,861</u>	<u>150,089</u>
Work First				
Salaries & employee benefits	560,468	491,870		
Other operating	241,000	93,281		
Social Services assistance	191,700	69,707		
	<u>993,168</u>	<u>654,858</u>	<u>338,310</u>	<u>878,243</u>
Office Juvenile Justice Girls Program				
Other operating	55,400	46,868		
Social Services assistance	2,000	804		
	<u>57,400</u>	<u>47,672</u>	<u>9,728</u>	<u>53,340</u>
Administration Group Homes				
Salaries & employee benefits	1,315,264	1,226,007		
Other operating	39,988	40,061		
	<u>1,355,252</u>	<u>1,266,068</u>	<u>89,184</u>	<u>1,299,607</u>
Emergency Shelter				
Other operating	51,900	45,648		
Social Services assistance	2,750	937		
	<u>54,650</u>	<u>46,585</u>	<u>8,065</u>	<u>52,437</u>
Girls Program				
Other operating	56,750	49,845		
Social Services assistance	4,000	1,512		
Capital outlay	16,500	14,307		
	<u>77,250</u>	<u>65,664</u>	<u>11,586</u>	<u>75,770</u>
Boys Program				
Other operating	49,550	51,181		
Social Services assistance	5,000	1,444		
	<u>54,550</u>	<u>52,625</u>	<u>1,925</u>	<u>58,671</u>
Office Juvenile Justice Boys Program				
Other operating	62,449	58,509		
Social Services assistance	4,000	1,743		
	<u>66,449</u>	<u>60,252</u>	<u>6,197</u>	<u>62,813</u>
Adult Services				
Other operating	1,361,315	1,177,653		
Social Services assistance	1,178,973	1,131,500		
	<u>2,540,288</u>	<u>2,309,153</u>	<u>231,135</u>	<u>2,118,936</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Adult Social Work				
Salaries & employee benefits	1,320,626	1,274,396		
Other operating	82,072	73,680		
Social Services assistance	12,000	12,083		
	<u>1,414,698</u>	<u>1,360,159</u>	<u>54,539</u>	<u>1,321,685</u>
Medicaid Administration				
Salaries & employee benefits	818,065	805,532		
Other operating	8,104	6,691		
	<u>826,169</u>	<u>812,223</u>	<u>13,946</u>	<u>787,998</u>
Transportation				
Salaries & employee benefits	368,057	355,867		
Other operating	378,316	369,847		
Capital outlay	71,454	46,279		
	<u>817,827</u>	<u>771,993</u>	<u>45,834</u>	<u>919,302</u>
Nutrition				
Salaries & employee benefits	111,379	109,435		
Other operating	18,179	19,384		
Social Services assistance	503,934	466,729		
	<u>633,492</u>	<u>595,548</u>	<u>37,944</u>	<u>483,274</u>
Public Assistance Administration				
Salaries & employee benefits	1,235,834	1,230,115		
Other operating	47,839	41,124		
	<u>1,283,673</u>	<u>1,271,239</u>	<u>12,434</u>	<u>1,195,627</u>
Food Stamps				
Salaries & employee benefits	1,016,792	1,033,467		
Other operating	92,139	68,334		
Social Services assistance	34,000	19,013		
	<u>1,142,931</u>	<u>1,120,814</u>	<u>22,117</u>	<u>1,072,379</u>
Child Support				
Salaries & employee benefits	1,306,383	1,256,886		
Other operating	29,331	27,413		
	<u>1,335,714</u>	<u>1,284,299</u>	<u>51,415</u>	<u>1,290,149</u>
General Assistance				
Other operating	62,000	34,931		
Social Services assistance	135,525	148,973		
	<u>197,525</u>	<u>183,904</u>	<u>13,621</u>	<u>236,246</u>
Public Assistance Payments				
Social Services assistance	5,665,012	4,123,359	1,541,653	6,964,392
Children's Purchase Services				
Social Services assistance	9,060,926	9,429,023	(368,097)	8,756,962
Total Social Services	<u>46,536,285</u>	<u>39,995,499</u>	<u>6,540,786</u>	<u>42,517,938</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
<b>Public Health Department</b>				
Health Administration				
Salaries & employee benefits	660,702	661,902		
Other operating	324,892	247,030		
	<u>985,594</u>	<u>908,932</u>	<u>76,662</u>	<u>847,730</u>
Home Health				
Salaries & employee benefits	1,361,014	1,391,909		
Other operating	1,179,503	1,156,016		
	<u>2,540,517</u>	<u>2,547,925</u>	<u>(7,408)</u>	<u>2,448,943</u>
Environmental Health				
Salaries & employee benefits	806,892	797,381		
Other operating	139,929	135,693		
	<u>946,821</u>	<u>933,074</u>	<u>13,747</u>	<u>896,055</u>
Maternal Health				
Salaries & employee benefits	592,799	581,510		
Other operating	999,751	948,477		
Public Health assistance	27,900	32,171		
Capital outlay	8,100	8,100		
	<u>1,628,550</u>	<u>1,570,258</u>	<u>58,292</u>	<u>1,601,512</u>
Maternity Care Coordinator				
Salaries & employee benefits	268,837	242,059		
Other operating	6,850	4,233		
	<u>275,687</u>	<u>246,292</u>	<u>29,395</u>	<u>273,424</u>
Child Health				
Salaries & employee benefits	462,427	464,992		
Other operating	72,998	61,067		
	<u>535,425</u>	<u>526,059</u>	<u>9,366</u>	<u>519,401</u>
Child Health - Human Resource Teams				
Salaries & employee benefits	488,216	462,948		
Other operating	32,366	26,878		
	<u>520,582</u>	<u>489,826</u>	<u>30,756</u>	<u>489,741</u>
Child Health - Smart Start				
Salaries & employee benefits	168,361	167,309		
Other operating	15,493	16,215		
	<u>183,854</u>	<u>183,524</u>	<u>330</u>	<u>188,892</u>
Child Health - Health Check				
Salaries & employee benefits	60,201	61,359		
Other operating	3,125	2,099		
	<u>63,326</u>	<u>63,458</u>	<u>(132)</u>	<u>61,847</u>
Adolescent Health				
Salaries & employee benefits	112,204	99,593		
Other operating	104,860	57,503		
	<u>217,064</u>	<u>157,096</u>	<u>59,968</u>	<u>177,701</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Child Service Coordinator				
Salaries & employee benefits	329,496	279,750		
Other operating	24,730	21,991		
	<u>354,226</u>	<u>301,741</u>	<u>52,485</u>	<u>270,035</u>
Health and Wellness				
Salaries & employee benefits	67,817	61,295		
Other operating	31,836	23,181		
	<u>99,653</u>	<u>84,476</u>	<u>15,177</u>	<u>69,702</u>
School Health Assistants				
Salaries & employee benefits	87,221	81,539		
Other operating	1,075	368		
	<u>88,296</u>	<u>81,907</u>	<u>6,389</u>	<u>83,548</u>
School Nurse Fund Initiative				
Salaries & employee benefits	163,982	142,059		
Other operating	14,700	8,178		
	<u>178,682</u>	<u>150,237</u>	<u>28,445</u>	<u>126,925</u>
School Nurses Initiative - Catawba Valley Medical Center				
Salaries & employee benefits	283,757	283,578		
Other operating	28,425	20,913		
	<u>312,182</u>	<u>304,491</u>	<u>7,691</u>	<u>283,932</u>
School Nurses - Catawba County				
Salaries & employee benefits	322,196	325,028		
Other operating	41,310	30,074		
	<u>363,506</u>	<u>355,102</u>	<u>8,404</u>	<u>388,784</u>
School Nurses - Newton-Conover				
Salaries & employee benefits	104,711	93,678		
Other operating	13,770	8,323		
	<u>118,481</u>	<u>102,001</u>	<u>16,480</u>	<u>46,337</u>
School Nurses Initiative - Catawba County				
Salaries & employee benefits	54,112	46,381		
Other operating	6,885	4,968		
	<u>60,997</u>	<u>51,349</u>	<u>9,648</u>	<u>33,529</u>
Dental Health				
Salaries & employee benefits	168,230	171,339		
Other operating	215,215	213,773		
Public Health assistance	35,069	28,817		
	<u>418,514</u>	<u>413,929</u>	<u>4,585</u>	<u>355,585</u>
Dental - Smart Start				
Salaries & employee benefits	57,076	58,069		
Other operating	9,204	9,076		
	<u>66,280</u>	<u>67,145</u>	<u>(865)</u>	<u>66,730</u>
Glaucoma/Adult Health				
Salaries & employee benefits	309,554	286,656		
Other operating	407,786	263,413		

**CATAWBA COUNTY, NORTH CAROLINA**  
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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
	717,340	550,069	167,271	608,141
Bioterrorism Grant				
Salaries & employee benefits	41,953	15,044		
Other operating	11,980	4,223		
	<u>53,933</u>	<u>19,267</u>	<u>34,666</u>	<u>71,582</u>
NAP-SACC Smart Start				
Other operating	38,050	37,628		
	<u>38,050</u>	<u>37,628</u>	<u>422</u>	<u>13,094</u>
Nurses/Family Planning				
Salaries & employee benefits	717,039	713,608		
Other operating	281,134	210,910		
	<u>998,173</u>	<u>924,518</u>	<u>73,655</u>	<u>987,536</u>
Women Infants Children Program				
Salaries & employee benefits	576,660	584,029		
Other operating	99,178	78,953		
	<u>675,838</u>	<u>662,982</u>	<u>12,856</u>	<u>574,662</u>
Total Public Health	<u>12,441,571</u>	<u>11,733,286</u>	<u>708,285</u>	<u>11,485,368</u>
Total Human Services	<u>62,374,744</u>	<u>55,117,250</u>	<u>7,257,494</u>	<u>73,688,598</u>
<b>Culture and Recreation</b>				
<b>County Library</b>				
Library Administration - Main Library				
Salaries & employee benefits	964,452	928,633		
Other operating	309,410	287,594		
Non-operating	109,801	-		
	<u>1,383,663</u>	<u>1,216,227</u>	<u>167,436</u>	<u>1,213,014</u>
Sherrills Ford Branch				
Salaries & employee benefits	81,381	82,779		
Other operating	45,249	44,139		
	<u>126,630</u>	<u>126,918</u>	<u>(288)</u>	<u>118,971</u>
Maiden Branch				
Salaries & employee benefits	90,755	90,496		
Other operating	37,724	37,849		
	<u>128,479</u>	<u>128,345</u>	<u>134</u>	<u>119,000</u>
St. Stephens Branch				
Salaries & employee benefits	278,298	270,186		
Other operating	116,409	112,183		
	<u>394,707</u>	<u>382,369</u>	<u>12,338</u>	<u>381,850</u>
Southwest Branch Library				
Salaries & employee benefits	128,988	124,717		
Other operating	125,482	125,002		
	<u>254,470</u>	<u>249,719</u>	<u>4,751</u>	<u>270,355</u>

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	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Conover Branch Library				
Salaries & employee benefits	47,414	47,752		
Other operating	21,728	21,196		
	<u>69,142</u>	<u>68,948</u>	<u>194</u>	<u>58,883</u>
Claremont Branch Library				
Salaries & employee benefits	33,388	32,671		
Other operating	17,000	16,810		
	<u>50,388</u>	<u>49,481</u>	<u>907</u>	<u>48,680</u>
Total County Library	<u>2,407,479</u>	<u>2,222,007</u>	<u>185,472</u>	<u>2,210,753</u>
Arts-Administration				
Other operating	506,199	506,199	-	478,713
Other Cultural				
Other operating	5,000	5,000	-	5,000
Total Culture and Recreation	<u>2,918,678</u>	<u>2,733,206</u>	<u>185,472</u>	<u>2,694,466</u>
<b>Education</b>				
Catawba County Schools				
Current expense	25,087,083	25,087,083		
Fines and forfeitures	903,465	697,003		
	<u>25,990,548</u>	<u>25,784,086</u>	<u>206,462</u>	<u>24,816,716</u>
Newton-Conover City Schools				
Current expense	4,033,191	4,033,191		
Fines and forfeitures	145,248	111,398		
	<u>4,178,439</u>	<u>4,144,589</u>	<u>33,850</u>	<u>4,138,586</u>
Hickory City Schools				
Current expense	6,636,124	6,636,124		
Fines and forfeitures	239,751	183,950		
	<u>6,875,875</u>	<u>6,820,074</u>	<u>55,801</u>	<u>6,237,626</u>
Catawba Valley Community College				
Current expense	3,200,000	3,200,000	-	2,821,526
Total Education	<u>40,244,862</u>	<u>39,948,749</u>	<u>296,113</u>	<u>38,014,454</u>
<b>Debt Service</b>				
General obligation bonds				
Principal	6,395,000	6,395,000		
Interest	1,243,550	1,243,544		
	<u>7,638,550</u>	<u>7,638,544</u>	<u>6</u>	<u>7,869,869</u>
Installment purchases				
Principal	4,222,215	2,832,834		
Interest	1,745,200	1,620,406		
	<u>5,967,415</u>	<u>4,453,240</u>	<u>1,514,175</u>	<u>2,256,888</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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	<u>Prior Year Actuals</u>
Certificates of Participation				
Principal	5,263,120	2,790,000		
Interest	2,209,945	2,203,550		
	<u>7,473,065</u>	<u>4,993,550</u>	<u>2,479,515</u>	<u>5,087,100</u>
Qualified Zone Academy Bonds				
Principal	50,000	50,000	-	-
Total Debt Service	<u>21,129,030</u>	<u>17,135,334</u>	<u>3,993,696</u>	<u>15,213,857</u>
Total expenditures	<u>175,820,911</u>	<u>160,248,589</u>	<u>15,572,322</u>	<u>171,710,306</u>
Revenues over (under) expenditures	<u>(7,620,326)</u>	<u>6,711,842</u>	<u>14,332,168</u>	<u>15,424,542</u>
<b>Other financing sources (uses)</b>				
Transfers from				
Emergency Telephone Fund	-	-	-	732,033
General Capital Reserve Fund	88,696	88,696	-	52,059
Water & Sewer Reserve Fund	-	-	-	77,958
Community Development Fund	-	-	-	11,479
General Capital Projects Fund	812,323	812,323	-	215,995
School Capital Fund	50,000	50,000	-	-
School Construction Fund	79,257	79,257	-	97,487
Transfers to				-
Emergency Telephone Fund	(454)	(454)	-	-
Citizens Alert System Fund	(38,834)	(38,834)	-	-
Reappraisal Fund	(479,200)	(479,200)	-	(437,123)
General Capital Reserve Fund	(365,095)	(365,095)	-	-
Rescue Squads Fund	(967,150)	(967,150)	-	(924,000)
General Capital Projects Fund	(2,527,335)	(2,527,335)	-	(897,310)
Water and Sewer Construction Fund			-	(2,100,000)
School Capital Fund	(336,835)	(336,835)	-	(747,943)
School Construction Fund	(4,001,010)	(4,001,010)	-	(199,000)
Water and Sewer Fund	(3,940,143)	(3,940,143)	-	-
Solid Waste Management Fund	(239)	(239)	-	(2,750)
Installment purchase obligation issued	1,497,510	-	(1,497,510)	-
Fund Balance appropriated/contingency	17,748,835	-	(17,748,835)	-
Total other financing sources (uses)	<u>7,620,326</u>	<u>(11,626,019)</u>	<u>(19,246,345)</u>	<u>(4,121,115)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>-</u>	<u>(4,914,177)</u>	<u>(4,914,177)</u>	<u>11,303,427</u>
<b>Fund Balances - Beginning of Year</b>		<u>55,328,180</u>		
<b>Fund Balances - End of Year</b>		<u>\$ 50,414,003</u>		



## **Combining Statements for Nonmajor Funds**

**CATAWBA COUNTY, NORTH CAROLINA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2009**

	<u>Special Revenue Funds (Schedule C-1)</u>	<u>Capital Project Funds (Schedule D-1)</u>	<u>Total Nonmajor Governmental Funds (Exhibit 3)</u>
<b>Assets</b>			
Cash and investments	\$ 9,498,090	\$ 105,629	\$ 9,603,719
Taxes receivable - net	166,596	-	166,596
Due from other governments	105,781	-	105,781
Other receivables	3,854	-	3,854
Interest receivable	50,583	585	51,168
Prepaid items	7,050	-	7,050
Total assets	<u>9,831,954</u>	<u>106,214</u>	<u>9,938,168</u>
<b>Liabilities</b>			
Accounts payable	71,938	16,632	88,570
Deferred revenues	182,021	-	182,021
Due to General Fund	3,531	-	3,531
Total liabilities	<u>257,490</u>	<u>16,632</u>	<u>274,122</u>
<b>Fund Balances</b>			
Reserved for prepaid items	7,050	-	7,050
Reserved for encumbrances	7,500	-	7,500
Reserved by State statute	156,687	-	156,687
Unreserved	9,403,227	89,582	9,492,809
Total fund balances	<u>9,574,464</u>	<u>89,582</u>	<u>9,664,046</u>
Total liabilities and fund balances	<u>\$ 9,831,954</u>	<u>\$ 106,214</u>	<u>\$ 9,938,168</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, 2009**

	<b>Special Revenue Funds (Schedule C-3)</b>	<b>Capital Project Funds (Schedule D-2)</b>	<b>Total Nonmajor Governmental Funds (Exhibit 4)</b>
<b>Revenues</b>			
Ad valorem taxes	\$ 3,684,693	\$ -	\$ 3,684,693
Other taxes	-	-	-
Restricted intergovernmental revenues	1,713,128	-	1,713,128
Licenses and permits	46,927	-	46,927
Investment earnings	385,683	4,453	390,136
Miscellaneous	4,872	-	4,872
Total revenues	<u>5,835,303</u>	<u>4,453</u>	<u>5,839,756</u>
<b>Expenditures</b>			
Current			
General government	403,135	-	403,135
Public safety	5,294,918	-	5,294,918
Economic and physical development	297,952	-	297,952
Human services	1,000	-	1,000
Culture and recreation	25,000	-	25,000
Capital outlay	-	25,285	25,285
Total expenditures	<u>6,022,005</u>	<u>25,285</u>	<u>6,047,290</u>
Excess of revenues over (under) expenditures	(186,702)	(20,832)	(207,534)
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	1,850,733	-	1,850,733
Transfers to other funds	(2,067,955)	(30,589,831)	(32,657,786)
Total other financing sources (uses)	<u>(217,222)</u>	<u>(30,589,831)</u>	<u>(30,807,053)</u>
Net change in fund balance	(403,924)	(30,610,663)	(31,014,587)
<b>Fund Balances - Beginning of Year</b>	<u>9,978,388</u>	<u>30,700,245</u>	<u>40,678,633</u>
<b>Fund Balances - End of Year</b>	<u>\$ 9,574,464</u>	<u>\$ 89,582</u>	<u>\$ 9,664,046</u>



## **Nonmajor Special Revenue Funds**

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

### *Emergency Telephone System Fund -*

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

### *Citizens' Alert System Fund –*

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

### *Narcotics Seized Funds and Property Fund –*

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

### *Reappraisal Fund-*

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

### *General Capital Reserve Fund -*

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

### *Water & Sewer Reserve Fund –*

To account for the accumulation of funds for the financing and construction of water and sewer capital projects. During FY2009, this fund was transferred to the Water & Sewer Enterprise Fund. Details of this fund can be found in the Enterprise section.

### *Hospital Capital Reserve Fund -*

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

### *Rescue Squads Fund -*

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

### *Library Endowment Fund –*

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

### *Gretchen Peed Scholarship Fund –*

To account for donations that are stipulated for scholarships.

### *Parks/Historic Preservation Trust Fund –*

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

### *Community Development Fund –*

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

### *Fire District Funds -*

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2009**

	<b>Emergency Telephone System Fund</b>	<b>Citizens' Alert System Fund</b>	<b>Narcotics Seized Funds And Property Fund</b>	<b>Reappraisal Fund</b>	<b>General Capital Reserve Fund</b>
<b>Assets</b>					
Cash and investments	\$ 2,253,909	\$ 23,459	\$ 221,054	\$ 173,639	\$ 445,675
Taxes receivable - net	-	-	-	-	-
Due from other governments	98,611	741	737	440	-
Other receivables	-	-	-	3,854	-
Interest receivable	11,731	89	1,172	1,250	2,414
Prepaid items	7,050	-	-	-	-
Total assets	<u>2,371,301</u>	<u>24,289</u>	<u>222,963</u>	<u>179,183</u>	<u>448,089</u>
<b>Liabilities</b>					
Accounts payable and accrued liabilities	32,209	7,668	5,070	24,850	-
Deferred revenues	-	-	-	-	-
Due to General Fund	-	-	-	-	-
Total liabilities	<u>32,209</u>	<u>7,668</u>	<u>5,070</u>	<u>24,850</u>	<u>-</u>
<b>Fund Balances</b>					
Reserved for prepaid items	7,050	-	-	-	-
Reserved for encumbrances	-	-	7,500	-	-
Reserved by State statute	110,342	830	1,909	5,544	2,414
Unreserved	2,221,700	15,791	208,484	148,789	445,675
Total fund balances	<u>2,339,092</u>	<u>16,621</u>	<u>217,893</u>	<u>154,333</u>	<u>448,089</u>
Total liabilities and fund balances	<u>\$ 2,371,301</u>	<u>\$ 24,289</u>	<u>\$ 222,963</u>	<u>\$ 179,183</u>	<u>\$ 448,089</u>

(continued on page 108)

<u>Water &amp; Sewer Reserve Fund</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>
\$ -	\$ 5,165,627	\$ 175,719	\$ 225,041	\$ 35,433	\$ 133,513	\$ -
-	-	-	-	-	-	-
-	-	-	1,721	-	-	3,531
-	-	-	-	-	-	-
-	27,137	1,476	1,192	186	700	-
-	-	-	-	-	-	-
-	<u>5,192,764</u>	<u>177,195</u>	<u>227,954</u>	<u>35,619</u>	<u>134,213</u>	<u>3,531</u>
-	-	301	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,531
-	-	<u>301</u>	-	-	-	<u>3,531</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	27,137	1,476	2,913	186	700	-
-	<u>5,165,627</u>	<u>175,418</u>	<u>225,041</u>	<u>35,433</u>	<u>133,513</u>	-
-	<u>5,192,764</u>	<u>176,894</u>	<u>227,954</u>	<u>35,619</u>	<u>134,213</u>	-
<u>\$ -</u>	<u>\$ 5,192,764</u>	<u>\$ 177,195</u>	<u>\$ 227,954</u>	<u>\$ 35,619</u>	<u>\$ 134,213</u>	<u>\$ 3,531</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2009**

	<u>Fire District Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
<b>Assets</b>		
Cash and investments	\$ 645,021	\$ 9,498,090
Taxes receivable - net	166,596	166,596
Due from other governments	-	105,781
Other receivables	-	3,854
Interest receivable	3,236	50,583
Prepaid items	-	7,050
Total assets	<u>814,853</u>	<u>9,831,954</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,840	71,938
Deferred revenues	182,021	182,021
Due to General Fund	-	3,531
Total liabilities	<u>183,861</u>	<u>257,490</u>
<b>Fund Balances</b>		
Reserved for prepaid items	-	7,050
Reserved for encumbrances	-	7,500
Reserved by State statute	3,236	156,687
Unreserved	627,756	9,403,227
Total fund balances	<u>630,992</u>	<u>9,574,464</u>
Total liabilities and fund balances	<u>\$ 814,853</u>	<u>\$ 9,831,954</u>



**CATAWBA COUNTY, NORTH CAROLINA**  
**Fire District Funds**  
**Subcombining Balance Sheet**  
**June 30, 2009**

	<u>Mountain View Fire District Fund</u>	<u>Propst Fire District Fund</u>	<u>St. Stephens Fire District Fund</u>	<u>Conover Rural Fire District Fund</u>	<u>Oxford Fire District Fund</u>
<b>Assets</b>					
Cash and investments	\$ 38,413	\$ 38,087	\$ 31,437	\$ 16,523	\$ 18,964
Taxes receivable - net	12,603	17,300	16,847	3,876	13,289
Interest receivable	164	197	137	83	188
Total assets	<u>51,180</u>	<u>55,584</u>	<u>48,421</u>	<u>20,482</u>	<u>32,441</u>
<b>Liabilities</b>					
Accounts payable and accrued liabilities	-	1,840	-	-	-
Deferred revenues	14,329	18,223	19,143	4,282	14,529
Total liabilities	<u>14,329</u>	<u>20,063</u>	<u>19,143</u>	<u>4,282</u>	<u>14,529</u>
<b>Fund Balances</b>					
Reserved by State statute	164	197	137	83	188
Unreserved	36,687	35,324	29,141	16,117	17,724
Total fund balances	<u>36,851</u>	<u>35,521</u>	<u>29,278</u>	<u>16,200</u>	<u>17,912</u>
Total liabilities and fund balances	<u>\$ 51,180</u>	<u>\$ 55,584</u>	<u>\$ 48,421</u>	<u>\$ 20,482</u>	<u>\$ 32,441</u>

(continued on page 112)

<b>Sherrills Ford Fire District Fund</b>	<b>Bandys Fire District Fund</b>	<b>Maiden Fire District Fund</b>	<b>Claremont Fire District Fund</b>	<b>Catawba Fire District Fund</b>	<b>Long View Fire District Fund</b>	<b>Newton Rural Fire District Fund</b>
\$ 103,259	\$ 129,369	\$ 68,611	\$ 21,412	\$ 78,981	\$ 12,727	\$ 34,306
31,597	18,525	7,543	12,454	8,691	1,266	13,663
482	638	354	109	407	65	149
<u>135,338</u>	<u>148,532</u>	<u>76,508</u>	<u>33,975</u>	<u>88,079</u>	<u>14,058</u>	<u>48,118</u>
-	-	-	-	-	-	-
<u>33,931</u>	<u>20,012</u>	<u>8,247</u>	<u>13,619</u>	<u>9,285</u>	<u>1,470</u>	<u>15,148</u>
<u>33,931</u>	<u>20,012</u>	<u>8,247</u>	<u>13,619</u>	<u>9,285</u>	<u>1,470</u>	<u>15,148</u>
482	638	354	109	407	65	149
<u>100,925</u>	<u>127,882</u>	<u>67,907</u>	<u>20,247</u>	<u>78,387</u>	<u>12,523</u>	<u>32,821</u>
<u>101,407</u>	<u>128,520</u>	<u>68,261</u>	<u>20,356</u>	<u>78,794</u>	<u>12,588</u>	<u>32,970</u>
<u>\$ 135,338</u>	<u>\$ 148,532</u>	<u>\$ 76,508</u>	<u>\$ 33,975</u>	<u>\$ 88,079</u>	<u>\$ 14,058</u>	<u>\$ 48,118</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Fire District Funds**  
**Subcombining Balance Sheet**  
**June 30, 2009**

	<u>Cooksville Fire District Fund</u>	<u>Denver Fire District Fund</u>	<u>Hickory Rural Fire District Fund</u>	<u>Total Fire District Funds</u>
<b>Assets</b>				
Cash and investments	\$ 31,971	\$ -	\$ 20,961	\$ 645,021
Taxes receivable - net	3,617	-	5,325	166,596
Interest receivable	163	-	100	3,236
Total assets	<u>35,751</u>	<u>-</u>	<u>26,386</u>	<u>814,853</u>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	-	-	-	1,840
Deferred revenues	4,031	-	5,772	182,021
Total liabilities	<u>4,031</u>	<u>-</u>	<u>5,772</u>	<u>183,861</u>
<b>Fund Balances</b>				
Reserved by State statute	163	-	100	3,236
Unreserved	31,557	-	20,514	627,756
Total fund balances	<u>31,720</u>	<u>-</u>	<u>20,614</u>	<u>630,992</u>
Total liabilities and fund balances	<u>\$ 35,751</u>	<u>\$ -</u>	<u>\$ 26,386</u>	<u>\$ 814,853</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, 2009**

	<u>Emergency Telephone System Fund</u>	<u>Citizens' Alert System Fund</u>	<u>Narcotics Seized Funds and Property Fund</u>	<u>Reappraisal Fund</u>	<u>General Capital Reserve Fund</u>
<b>Revenues</b>					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted intergovernmental revenues	1,268,696	63,899	97,128	-	-
Licenses and permits	-	-	-	-	-
Investment earnings	73,335	642	8,024	14,134	17,869
Miscellaneous	-	96	-	-	-
Total revenues	<u>1,342,031</u>	<u>64,637</u>	<u>105,152</u>	<u>14,134</u>	<u>17,869</u>
<b>Expenditures</b>					
Current					
General government	-	-	-	403,135	-
Public safety	403,072	86,850	10,507	-	-
Economic and physical development	-	-	-	-	19,950
Human services	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	<u>403,072</u>	<u>86,850</u>	<u>10,507</u>	<u>403,135</u>	<u>19,950</u>
Excess of revenue over (under) expenditures	<u>938,959</u>	<u>(22,213)</u>	<u>94,645</u>	<u>(389,001)</u>	<u>(2,081)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	454	38,834	-	479,200	365,095
Transfers to other funds	<u>(94,875)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(88,696)</u>
Total other financing sources (uses)	<u>(94,421)</u>	<u>38,834</u>	<u>-</u>	<u>479,200</u>	<u>276,399</u>
Net change in fund balance	844,538	16,621	94,645	90,199	274,318
<b>Fund Balances - Beginning of Year</b>	<u>1,494,554</u>	<u>-</u>	<u>123,248</u>	<u>64,134</u>	<u>173,771</u>
<b>Fund Balances - End of Year</b>	<u>\$ 2,339,092</u>	<u>\$ 16,621</u>	<u>\$ 217,893</u>	<u>\$ 154,333</u>	<u>\$ 448,089</u>

(continued on page 116)

<u>Water &amp; Sewer Reserve Fund</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	283,405
-	-	-	-	-	46,927	-
-	204,470	20,317	9,265	1,393	5,357	154
-	-	346	-	2,750	1,680	-
-	<u>204,470</u>	<u>20,663</u>	<u>9,265</u>	<u>4,143</u>	<u>53,964</u>	<u>283,559</u>
-	-	-	-	-	-	-
-	-	919,275	-	-	-	-
-	-	-	-	-	-	278,002
-	-	-	-	1,000	-	-
-	-	-	25,000	-	-	-
-	-	<u>919,275</u>	<u>25,000</u>	<u>1,000</u>	-	<u>278,002</u>
-	204,470	(898,612)	(15,735)	3,143	53,964	5,557
-	-	967,150	-	-	-	-
(1,854,384)	-	-	-	-	(30,000)	-
(1,854,384)	-	<u>967,150</u>	-	-	<u>(30,000)</u>	-
(1,854,384)	204,470	68,538	(15,735)	3,143	23,964	5,557
<u>1,854,384</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>\$ -</u>	<u>\$ 5,192,764</u>	<u>\$ 176,894</u>	<u>\$ 227,954</u>	<u>\$ 35,619</u>	<u>\$ 134,213</u>	<u>\$ -</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, 2009**

	<u>Fire District Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
<b>Revenues</b>		
Ad valorem taxes	\$ 3,684,693	\$ 3,684,693
Restricted intergovernmental revenues	-	1,713,128
Licenses and permits	-	46,927
Investment earnings	30,723	385,683
Miscellaneous	-	4,872
Total revenues	<u>3,715,416</u>	<u>5,835,303</u>
<b>Expenditures</b>		
Current		
General government	-	403,135
Public safety	3,875,214	5,294,918
Economic and physical development	-	297,952
Human services	-	1,000
Culture and recreation	-	25,000
Total expenditures	<u>3,875,214</u>	<u>6,022,005</u>
Excess of revenue over (under) expenditures	<u>(159,798)</u>	<u>(186,702)</u>
<b>Other Financing Sources (Uses)</b>		
Transfers from other funds	-	1,850,733
Transfers to other funds	-	(2,067,955)
Total other financing sources (uses)	<u>-</u>	<u>(217,222)</u>
Net change in fund balance	(159,798)	(403,924)
<b>Fund Balances - Beginning of Year</b>	<u>790,790</u>	<u>9,978,388</u>
<b>Fund Balances - End of Year</b>	<u>\$ 630,992</u>	<u>\$ 9,574,464</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Emergency Telephone System Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Other taxes				
911 system subscriber fees	\$ -	\$ -	\$ -	\$ 374,348
Restricted intergovernmental revenues				
North Carolina 911 wireless funds	-	-	-	206,536
North Carolina 911 funds	1,002,934	1,268,696	265,762	385,663
Investment earnings	-	73,335	73,335	196,469
Total revenues	<u>1,002,934</u>	<u>1,342,031</u>	<u>339,097</u>	<u>1,163,016</u>
<b>Expenditures</b>				
Current				
Public Safety				
Salaries & employee benefits	81,323	80,648	675	73,890
Other operating	472,687	322,424	150,263	390,049
Capital outlay	6,174	-	6,174	395,227
Nonoperating	354,503	-	354,503	-
Total expenditures	<u>914,687</u>	<u>403,072</u>	<u>511,615</u>	<u>859,166</u>
Excess of revenues over (under) expenditures	<u>88,247</u>	<u>938,959</u>	<u>850,712</u>	<u>303,850</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	454	454	-	-
Transfers to				
General Fund	-	-	-	(732,033)
General Capital Projects Fund	(94,875)	(94,875)	-	(2,782,752)
Fund balance appropriated	6,174	-	(6,174)	-
Total other financing sources (uses)	<u>(88,247)</u>	<u>(94,421)</u>	<u>(6,174)</u>	<u>(3,514,785)</u>
Net change in fund balance	<u>\$ -</u>	844,538	<u>\$ 844,538</u>	(3,210,935)
<b>Fund Balances - Beginning of Year</b>		<u>1,494,554</u>		<u>4,705,489</u>
<b>Fund Balances - End of Year</b>		<u>\$ 2,339,092</u>		<u>\$ 1,494,554</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Citizens' Alert System Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Restricted intergovernmental revenues - federal	\$ -	\$ 26,577	\$ 26,577	\$ -
Restricted intergovernmental revenues - local	55,127	37,322	(17,805)	
Investment earnings	-	642	642	-
Miscellaneous	3,000	96	(2,904)	-
Total revenues	<u>58,127</u>	<u>64,637</u>	<u>6,510</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Public Safety				
Salaries & employee benefits	21,979	25,839	(3,860)	-
Other operating	74,982	61,011	13,971	-
Total expenditures	<u>96,961</u>	<u>86,850</u>	<u>10,111</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(38,834)</u>	<u>(22,213)</u>	<u>16,621</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	38,834	38,834	-	-
Total other financing sources (uses)	<u>38,834</u>	<u>38,834</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	16,621	<u>\$ 16,621</u>	-
<b>Fund Balances - Beginning of Year</b>		<u>-</u>		<u>-</u>
<b>Fund Balances - End of Year</b>		<u>\$ 16,621</u>		<u>\$ -</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Narcotics Seized Funds and Property Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Restricted intergovernmental revenues				
U. S. Treasury				
Drug reimbursement	\$ 8,000	\$ 97,128	\$ 89,128	\$ 24,297
Investment earnings	-	8,024	8,024	5,706
Miscellaneous	2,000	-	(2,000)	80
Total revenues	<u>10,000</u>	<u>105,152</u>	<u>95,152</u>	<u>30,083</u>
<b>Expenditures</b>				
Current				
Public Safety				
Other operating	16,500	10,507	5,993	9,393
Capital outlay	7,500	-	7,500	-
Drug prevention contingency	10,000	-	10,000	-
Total expenditures	<u>34,000</u>	<u>10,507</u>	<u>23,493</u>	<u>9,393</u>
Excess of revenues over (under) expenditures	<u>(24,000)</u>	<u>94,645</u>	<u>118,645</u>	<u>20,690</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	24,000	-	(24,000)	-
Total other financing sources (uses)	<u>24,000</u>	<u>-</u>	<u>(24,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	94,645	<u>\$ 94,645</u>	20,690
<b>Fund Balances - Beginning of Year</b>		<u>123,248</u>		<u>102,558</u>
<b>Fund Balances - End of Year</b>		<u>\$ 217,893</u>		<u>\$ 123,248</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Reappraisal Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 14,134	\$ 14,134	\$ 13,326
Total revenues	<u>-</u>	<u>14,134</u>	<u>14,134</u>	<u>13,326</u>
<b>Expenditures</b>				
Current				
General government				
Salaries & employee benefits	396,396	340,240	56,156	389,236
Other operating	82,804	62,895	19,909	36,184
Total expenditures	<u>479,200</u>	<u>403,135</u>	<u>76,065</u>	<u>425,420</u>
Excess of revenues over (under) expenditures	<u>(479,200)</u>	<u>(389,001)</u>	<u>90,199</u>	<u>(412,094)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	479,200	479,200	-	437,123
Total other financing sources (uses)	<u>479,200</u>	<u>479,200</u>	<u>-</u>	<u>437,123</u>
Net change in fund balance	<u>\$ -</u>	90,199	<u>\$ 90,199</u>	25,029
<b>Fund Balances - Beginning of Year</b>		<u>64,134</u>		<u>39,105</u>
<b>Fund Balances - End of Year</b>		<u>\$ 154,333</u>		<u>\$ 64,134</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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 17,869	\$ 17,869	\$ 8,311
Total revenues	<u>-</u>	<u>17,869</u>	<u>17,869</u>	<u>8,311</u>
<b>Expenditures</b>				
Other operating	365,095	19,950	345,145	-
Total expenditures	<u>365,095</u>	<u>19,950</u>	<u>345,145</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(365,095)</u>	<u>(2,081)</u>	<u>363,014</u>	<u>8,311</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	365,095	365,095	-	-
Fund balance appropriated	88,696	-	(88,696)	-
Transfers to				
General Fund	(88,696)	(88,696)	-	(52,059)
Total other financing sources (uses)	<u>365,095</u>	<u>276,399</u>	<u>(88,696)</u>	<u>(52,059)</u>
Net change in fund balance	<u>\$ -</u>	274,318	<u>\$ 274,318</u>	(43,748)
<b>Fund Balances - Beginning of Year</b>		<u>173,771</u>		<u>217,519</u>
<b>Fund Balances - End of Year</b>		<u>\$ 448,089</u>		<u>\$ 173,771</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, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Restricted intergovernmental revenues	\$ -	\$ -	\$ -	\$ 724,766
Investment earnings	-	-	-	30,040
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>754,806</u>
<b>Expenditures</b>				
Capital Outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>754,806</u>
<b>Other Financing Sources (Uses)</b>				
Transfers to				
General Fund	-	-	-	(77,958)
Water & Sewer Fund	-	(1,854,384)	(1,854,384)	-
Total other financing sources (uses)	<u>-</u>	<u>(1,854,384)</u>	<u>(1,854,384)</u>	<u>(77,958)</u>
Net change in fund balance	<u>\$ -</u>	<u>(1,854,384)</u>	<u>\$ (1,854,384)</u>	676,848
<b>Fund Balances - Beginning of Year</b>		<u>1,854,384</u>		<u>1,177,536</u>
<b>Fund Balances - End of Year</b>		<u>\$ -</u>		<u>\$ 1,854,384</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Hospital Capital Reserve Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 204,470	\$ 204,470	\$ 239,789
Total revenues	<u>-</u>	<u>204,470</u>	<u>204,470</u>	<u>239,789</u>
<b>Expenditures</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>204,470</u>	<u>204,470</u>	<u>239,789</u>
<b>Other Financing Sources (Uses)</b>				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>204,470</u>	<u>\$ 204,470</u>	<u>239,789</u>
<b>Fund Balances - Beginning of Year</b>		<u>4,988,294</u>		<u>4,748,505</u>
<b>Fund Balances - End of Year</b>		<u>\$ 5,192,764</u>		<u>\$ 4,988,294</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Rescue Squads Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 20,317	\$ 20,317	\$ 20,409
Miscellaneous	-	346	346	-
Total revenues	<u>-</u>	<u>20,663</u>	<u>20,317</u>	<u>20,409</u>
<b>Expenditures</b>				
Public Safety				
Other operating	995,868	919,275	76,593	1,037,511
Total expenditures	<u>995,868</u>	<u>919,275</u>	<u>76,593</u>	<u>1,037,511</u>
Excess of revenues over (under) expenditures	<u>(995,868)</u>	<u>(898,612)</u>	<u>97,256</u>	<u>(1,017,102)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	967,150	967,150	-	924,000
Fund balance appropriated	28,718	-	(28,718)	-
Total other financing sources (uses)	<u>995,868</u>	<u>967,150</u>	<u>(28,718)</u>	<u>924,000</u>
Net change in fund balance	<u>\$ -</u>	68,538	<u>\$ 68,192</u>	(93,102)
<b>Fund Balances - Beginning of Year</b>		<u>108,356</u>		<u>201,458</u>
<b>Fund Balances - End of Year</b>		<u>\$ 176,894</u>		<u>\$ 108,356</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Library Endowment Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 9,265	\$ 9,265	\$ 11,589
Total revenues	<u>-</u>	<u>9,265</u>	<u>9,265</u>	<u>11,589</u>
<b>Expenditures</b>				
Culture and recreation				
Other operating	25,000	25,000	-	25,000
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Excess of revenues over (under) expenditures	<u>(25,000)</u>	<u>(15,735)</u>	<u>9,265</u>	<u>(13,411)</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	25,000	-	(25,000)	-
Total other financing sources (uses)	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(15,735)</u>	<u>\$ (15,735)</u>	<u>(13,411)</u>
<b>Fund Balances - Beginning of Year</b>		<u>243,689</u>		<u>257,100</u>
<b>Fund Balances - End of Year</b>		<u>\$ 227,954</u>		<u>\$ 243,689</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Gretchen Peed Scholarship Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 1,393	\$ 1,393	\$ 1,542
Miscellaneous				
Donations	<u>10,000</u>	<u>2,750</u>	<u>(7,250)</u>	<u>2,750</u>
Total revenues	<u>10,000</u>	<u>4,143</u>	<u>(5,857)</u>	<u>4,292</u>
<b>Expenditures</b>				
Human services				
Scholarship awards	<u>10,000</u>	<u>1,000</u>	<u>9,000</u>	<u>1,729</u>
Total expenditures	<u>10,000</u>	<u>1,000</u>	<u>9,000</u>	<u>1,729</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>3,143</u>	<u>3,143</u>	<u>2,563</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>3,143</u>	<u>\$ 3,143</u>	<u>2,563</u>
<b>Fund Balances - Beginning of Year</b>		<u>32,476</u>		<u>29,913</u>
<b>Fund Balances - End of Year</b>		<u>\$ 35,619</u>		<u>\$ 32,476</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Parks/Historic Preservation Trust Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Licenses and permits				
Developer fee	\$ -	\$ 46,927	\$ 46,927	\$ 33,798
Investment earnings	-	5,357	5,357	8,396
Miscellaneous				
Donations	-	-	-	50
Cookbook sales	-	1,680	1,680	824
Total revenues	<u>-</u>	<u>53,964</u>	<u>53,964</u>	<u>43,068</u>
<b>Expenditures</b>				
Economic and physical development				
Other operating	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>53,964</u>	<u>53,964</u>	<u>43,068</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	30,000	-	(30,000)	-
Transfers to				
General Capital Projects Fund	(30,000)	(30,000)	-	(180,000)
Total other financing sources (uses)	<u>-</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(180,000)</u>
Net change in fund balance	<u>\$ -</u>	23,964	<u>\$ 23,964</u>	(136,932)
<b>Fund Balances - Beginning of Year</b>		<u>110,249</u>		<u>247,181</u>
<b>Fund Balances - End of Year</b>		<u>\$ 134,213</u>		<u>\$ 110,249</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Community Development Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Fiscal Year Ended June 30, 2009**

NC Housing Finance Agency 2007 Urgent Repair Grant - URP0704	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 75,000	\$ 37,500	\$ 37,500	\$ 75,000	\$ -
Investment earnings	-	1,385	154	1,539	1,539
Total revenues	<u>75,000</u>	<u>38,885</u>	<u>37,654</u>	<u>76,539</u>	<u>1,539</u>
<b>Expenditures</b>					
Economic and physical development					
Administration	7,500	-	7,500	7,500	-
Rehabilitation	67,500	27,792	41,247	69,039	(1,539)
Total expenditures	<u>75,000</u>	<u>27,792</u>	<u>48,747</u>	<u>76,539</u>	<u>(1,539)</u>
Excess of revenues over (under) expenditures	-	11,093	(11,093)	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ 11,093</u>	(11,093)	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances - Beginning of Year</b>			11,093		
<b>Fund Balances - End of Year</b>			<u>\$ -</u>		

NC Housing Finance Agency Home Energy Loan Pool (HELP)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 20,000	\$ -	\$ 19,994	\$ 19,994	\$ (6)
Total revenues	<u>20,000</u>	<u>-</u>	<u>19,994</u>	<u>19,994</u>	<u>(6)</u>
<b>Expenditures</b>					
Economic and physical development					
Legal Costs	134	-	134	134	-
Rehabilitation	19,866	-	19,860	19,860	6
Total expenditures	<u>20,000</u>	<u>-</u>	<u>19,994</u>	<u>19,994</u>	<u>6</u>
Excess of revenues over (under) expenditures	-	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances - Beginning of Year</b>			-		
<b>Fund Balances - End of Year</b>			<u>\$ -</u>		

(continued on page 130)

**CATAWBA COUNTY, NORTH CAROLINA**  
**Community Development Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Fiscal Year Ended June 30, 2009**

<b>Community Development Block Grant Scattered Site Housing (06-C-1521)</b>	<b>Project Authorization</b>	<b>Actual</b>			<b>Over/Under</b>
		<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 400,000	\$ 205,234	\$ 194,766	\$ 400,000	\$ -
Program Income	-	11,479	-	11,479	11,479
<b>Total revenues</b>	<u>400,000</u>	<u>216,713</u>	<u>194,766</u>	<u>411,479</u>	<u>11,479</u>
<b>Expenditures</b>					
Economic and physical development					
Administration	40,000	28,110	11,890	40,000	-
Rehabilitation	270,500	89,159	182,876	272,035	1,535
Clearance	6,000	3,140	-	3,140	2,860
Relocation	80,000	81,325	-	81,325	(1,325)
Planning	3,500	3,500	-	3,500	-
<b>Total expenditures</b>	<u>400,000</u>	<u>205,234</u>	<u>194,766</u>	<u>400,000</u>	<u>3,070</u>
Excess of revenues over (under) expenditures	-	11,479	-	11,479	11,479
<b>Other Financing Sources (Uses)</b>					
Transfers to					
General Fund	-	(11,479)	-	(11,479)	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(11,479)</u>	<u>-</u>	<u>(11,479)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances - Beginning of Year</b>			-		
<b>Fund Balances - End of Year</b>			<u>\$ -</u>		

<b>Community Development Block Grant Individual Development Accounts (05-C-1472)</b>	<b>Project Authorization</b>	<b>Actual</b>			<b>Over/Under</b>
		<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 70,000	\$ 48,704	\$ 15,495	\$ 64,199	\$ (5,801)
<b>Total revenues</b>	<u>70,000</u>	<u>48,704</u>	<u>15,495</u>	<u>64,199</u>	<u>(5,801)</u>
<b>Expenditures</b>					
Economic and physical development					
Administration	10,000	5,255	4,745	10,000	-
Rehabilitation	60,000	44,449	9,750	54,199	5,801
<b>Total expenditures</b>	<u>70,000</u>	<u>49,704</u>	<u>14,495</u>	<u>64,199</u>	<u>5,801</u>
Excess of revenues over (under) expenditures	-	(1,000)	1,000	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>1,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances - Beginning of Year</b>			(1,000)		
<b>Fund Balances - End of Year</b>			<u>\$ -</u>		

**CATAWBA COUNTY, NORTH CAROLINA**  
**Community Development Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Fiscal Year Ended June 30, 2009**

NCDOT Enhancement Project Bunker Hill Covered Bridge (E-4806)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 105,000	\$ 100	\$ 15,650	\$ 15,750	\$ (89,250)
Total revenues	105,000	100	15,650	15,750	(89,250)
<b>Expenditures</b>					
Economic and physical development Capital Outlay	105,000	15,750		15,750	89,250
Total expenditures	105,000	15,750	-	15,750	89,250
Excess of revenues over (under) expenditures	-	(15,650)	15,650	-	-
Net change in fund balance	\$ -	\$ (15,650)	15,650	\$ -	\$ -
<b>Fund Balances - Beginning of Year</b>			(15,650)		
<b>Fund Balances - End of Year</b>			\$ -		
<b>Grand Total</b>					
<b>Fund Balances - Beginning of Year</b>			(5,557)		
<b>Fund Balances - End of Year</b>			\$ -		



**CATAWBA COUNTY, NORTH CAROLINA**  
**Fire District Funds**  
**Subcombining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2009**

	<b>Mountain View Fire District Fund</b>	<b>Propst Fire District Fund</b>	<b>St. Stephens Fire District Fund</b>	<b>Conover Rural Fire District Fund</b>	<b>Oxford Fire District Fund</b>
<b>Revenues</b>					
Ad valorem taxes	\$ 343,467	\$ 193,241	\$ 434,701	\$ 81,593	\$ 258,557
Investment earnings	1,789	1,858	1,823	772	2,797
Total revenues	<u>345,256</u>	<u>195,099</u>	<u>436,524</u>	<u>82,365</u>	<u>261,354</u>
<b>Expenditures</b>					
Current					
Public safety	<u>349,843</u>	<u>194,160</u>	<u>446,324</u>	<u>80,128</u>	<u>335,893</u>
Total expenditures	<u>349,843</u>	<u>194,160</u>	<u>446,324</u>	<u>80,128</u>	<u>335,893</u>
Excess of revenue over (under) expenditures	<u>(4,587)</u>	<u>939</u>	<u>(9,800)</u>	<u>2,237</u>	<u>(74,539)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(4,587)	939	(9,800)	2,237	(74,539)
<b>Fund Balances - Beginning of Year</b>	<u>41,438</u>	<u>34,582</u>	<u>39,078</u>	<u>13,963</u>	<u>92,451</u>
<b>Fund Balances - End of Year</b>	<u>\$ 36,851</u>	<u>\$ 35,521</u>	<u>\$ 29,278</u>	<u>\$ 16,200</u>	<u>\$ 17,912</u>

(continued on page 134)

<b>Sherrills Ford Fire District Fund</b>	<b>Bandys Fire District Fund</b>	<b>Maiden Fire District Fund</b>	<b>Claremont Fire District Fund</b>	<b>Catawba Fire District Fund</b>	<b>Long View Fire District Fund</b>	<b>Newton Rural Fire District Fund</b>
\$ 931,914	\$ 366,400	\$ 139,767	\$ 222,576	\$ 129,599	\$ 22,460	\$ 345,874
4,394	5,434	2,926	1,224	3,285	540	1,688
<u>936,308</u>	<u>371,834</u>	<u>142,693</u>	<u>223,800</u>	<u>132,884</u>	<u>23,000</u>	<u>347,562</u>
<u>1,018,498</u>	<u>352,547</u>	<u>137,838</u>	<u>224,808</u>	<u>126,285</u>	<u>22,392</u>	<u>354,549</u>
<u>1,018,498</u>	<u>352,547</u>	<u>137,838</u>	<u>224,808</u>	<u>126,285</u>	<u>22,392</u>	<u>354,549</u>
<u>(82,190)</u>	<u>19,287</u>	<u>4,855</u>	<u>(1,008)</u>	<u>6,599</u>	<u>608</u>	<u>(6,987)</u>
137	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>137</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(82,053)	19,287	4,855	(1,008)	6,599	608	(6,987)
<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>\$ 101,407</u>	<u>\$ 128,520</u>	<u>\$ 68,261</u>	<u>\$ 20,356</u>	<u>\$ 78,794</u>	<u>\$ 12,588</u>	<u>\$ 32,970</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Fire District Funds**  
**Subcombining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2009**

	<u>Cooksville Fire District Fund</u>	<u>Denver Fire District Fund</u>	<u>Hickory Rural Fire District Fund</u>	<u>Total Fire District Funds</u>
<b>Revenues</b>				
Ad valorem taxes	\$ 74,395	\$ -	\$ 140,149	\$ 3,684,693
Investment earnings	1,368	-	825	30,723
Total revenues	<u>75,763</u>	<u>-</u>	<u>140,974</u>	<u>3,715,416</u>
<b>Expenditures</b>				
Current				
Public safety	<u>72,701</u>	<u>26,458</u>	<u>132,790</u>	<u>3,875,214</u>
Total expenditures	<u>72,701</u>	<u>26,458</u>	<u>132,790</u>	<u>3,875,214</u>
Excess of revenue over (under) expenditures	<u>3,062</u>	<u>(26,458)</u>	<u>8,184</u>	<u>(159,798)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	-	-	-	137
Transfers to other funds	-	(137)	-	(137)
Total other financing sources (uses)	<u>-</u>	<u>(137)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	3,062	(26,595)	8,184	(159,798)
<b>Fund Balances - Beginning of Year</b>	<u>28,658</u>	<u>26,595</u>	<u>12,430</u>	<u>790,790</u>
<b>Fund Balances - End of Year</b>	<u>\$ 31,720</u>	<u>\$ -</u>	<u>\$ 20,614</u>	<u>\$ 630,992</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 329,453	\$ 343,467	\$ 14,014	\$ 334,921
Investment earnings	-	1,789	1,789	2,874
Total revenues	<u>329,453</u>	<u>345,256</u>	<u>15,803</u>	<u>337,795</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>349,843</u>	<u>349,843</u>	-	<u>331,313</u>
Total expenditures	<u>349,843</u>	<u>349,843</u>	-	<u>331,313</u>
Excess of revenues over (under) expenditures	(20,390)	(4,587)	15,803	6,482
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>20,390</u>	-	<u>(20,390)</u>	-
Total other financing sources (uses)	<u>20,390</u>	-	<u>(20,390)</u>	-
Net change in fund balance	<u>\$ -</u>	(4,587)	<u>\$ (4,587)</u>	6,482
<b>Fund Balances - Beginning of Year</b>		<u>41,438</u>		<u>34,956</u>
<b>Fund Balances - End of Year</b>		<u>\$ 36,851</u>		<u>\$ 41,438</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Propst Fire District Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 197,302	\$ 193,241	\$ (4,061)	\$ 204,282
Investment earnings	-	1,858	1,858	2,429
Total revenues	<u>197,302</u>	<u>195,099</u>	<u>(2,203)</u>	<u>206,711</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>197,302</u>	<u>194,160</u>	<u>3,142</u>	<u>204,273</u>
Total expenditures	<u>197,302</u>	<u>194,160</u>	<u>3,142</u>	<u>204,273</u>
Excess of revenues over (under) expenditures	-	939	939	2,438
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	939	<u>\$ 939</u>	2,438
<b>Fund Balances - Beginning of Year</b>		<u>34,582</u>		<u>32,144</u>
<b>Fund Balances - End of Year</b>		<u>\$ 35,521</u>		<u>\$ 34,582</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 426,402	\$ 434,701	\$ 8,299	\$ 432,268
Investment earnings	-	1,823	1,823	3,326
Total revenues	<u>426,402</u>	<u>436,524</u>	<u>10,122</u>	<u>435,594</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>446,324</u>	<u>446,324</u>	-	<u>429,334</u>
Total expenditures	<u>446,324</u>	<u>446,324</u>	-	<u>429,334</u>
Excess of revenues over (under) expenditures	(19,922)	(9,800)	10,122	6,260
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>19,922</u>	-	<u>(19,922)</u>	-
Total other financing sources (uses)	<u>19,922</u>	-	<u>(19,922)</u>	-
Net change in fund balance	<u>\$ -</u>	(9,800)	<u>\$ (9,800)</u>	6,260
<b>Fund Balances - Beginning of Year</b>		<u>39,078</u>		<u>32,818</u>
<b>Fund Balances - End of Year</b>		<u>\$ 29,278</u>		<u>\$ 39,078</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Conover Rural Fire District Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 80,128	\$ 81,593	\$ 1,465	\$ 80,833
Investment earnings	-	772	772	718
Total revenues	<u>80,128</u>	<u>82,365</u>	<u>2,237</u>	<u>81,551</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>80,128</u>	<u>80,128</u>	<u>-</u>	<u>75,589</u>
Total expenditures	<u>80,128</u>	<u>80,128</u>	<u>-</u>	<u>75,589</u>
Excess of revenues over (under) expenditures	-	2,237	2,237	5,962
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	2,237	<u>\$ 2,237</u>	5,962
<b>Fund Balances - Beginning of Year</b>		<u>13,963</u>		<u>8,001</u>
<b>Fund Balances - End of Year</b>		<u>\$ 16,200</u>		<u>\$ 13,963</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 253,124	\$ 258,557	\$ 5,433	\$ 258,516
Investment earnings	-	2,797	2,797	5,470
Total revenues	<u>253,124</u>	<u>261,354</u>	<u>8,230</u>	<u>263,986</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>335,893</u>	<u>335,893</u>	-	<u>245,601</u>
Total expenditures	<u>335,893</u>	<u>335,893</u>	-	<u>245,601</u>
Excess of revenues over (under) expenditures	(82,769)	(74,539)	8,230	18,385
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>82,769</u>	-	<u>(82,769)</u>	-
Total other financing sources (uses)	<u>82,769</u>	-	<u>(82,769)</u>	-
Net change in fund balance	<u>\$ -</u>	(74,539)	<u>\$ (74,539)</u>	18,385
<b>Fund Balances - Beginning of Year</b>		<u>92,451</u>		<u>74,066</u>
<b>Fund Balances - End of Year</b>		<u>\$ 17,912</u>		<u>\$ 92,451</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 901,388	\$ 931,914	\$ 30,526	\$ 758,669
Investment earnings	-	4,394	4,394	11,218
Total revenues	<u>901,388</u>	<u>936,308</u>	<u>34,920</u>	<u>769,887</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>1,018,498</u>	<u>1,018,498</u>	<u>-</u>	<u>717,653</u>
Total expenditures	<u>1,018,498</u>	<u>1,018,498</u>	<u>-</u>	<u>717,653</u>
Excess of revenues over (under) expenditures	(117,110)	(82,190)	34,920	52,234
<b>Other Financing Sources (Uses)</b>				
Transfer from Denver Fire District	-	137	137	-
Fund balance appropriated	<u>117,110</u>	<u>-</u>	<u>(117,110)</u>	<u>-</u>
Total other financing sources (uses)	<u>117,110</u>	<u>137</u>	<u>(116,973)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(82,053)</u>	<u>\$ (82,053)</u>	<u>52,234</u>
<b>Fund Balances - Beginning of Year</b>		<u>183,460</u>		<u>131,226</u>
<b>Fund Balances - End of Year</b>		<u>\$ 101,407</u>		<u>\$ 183,460</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 352,547	\$ 366,400	\$ 13,853	\$ 358,052
Investment earnings	-	5,434	5,434	6,497
Total revenues	<u>352,547</u>	<u>371,834</u>	<u>19,287</u>	<u>364,549</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>352,547</u>	<u>352,547</u>	-	<u>340,603</u>
Total expenditures	<u>352,547</u>	<u>352,547</u>	-	<u>340,603</u>
Excess of revenues over (under) expenditures	-	19,287	19,287	23,946
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	19,287	<u>\$ 19,287</u>	23,946
<b>Fund Balances - Beginning of Year</b>		<u>109,233</u>		<u>85,287</u>
<b>Fund Balances - End of Year</b>		<u>\$ 128,520</u>		<u>\$ 109,233</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 137,838	\$ 139,767	\$ 1,929	\$ 139,887
Investment earnings	-	2,926	2,926	3,588
Total revenues	<u>137,838</u>	<u>142,693</u>	<u>4,855</u>	<u>143,475</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>137,838</u>	<u>137,838</u>	-	<u>135,771</u>
Total expenditures	<u>137,838</u>	<u>137,838</u>	-	<u>135,771</u>
Excess of revenues over (under) expenditures	-	4,855	4,855	7,704
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	4,855	<u>\$ 4,855</u>	7,704
<b>Fund Balances - Beginning of Year</b>		<u>63,406</u>		<u>55,702</u>
<b>Fund Balances - End of Year</b>		<u>\$ 68,261</u>		<u>\$ 63,406</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 220,808	\$ 222,576	\$ 1,768	\$ 223,921
Investment earnings	-	1,224	1,224	1,517
Total revenues	<u>220,808</u>	<u>223,800</u>	<u>2,992</u>	<u>225,438</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>224,808</u>	<u>224,808</u>	<u>-</u>	<u>229,644</u>
Total expenditures	<u>224,808</u>	<u>224,808</u>	<u>-</u>	<u>229,644</u>
Excess of revenues over (under) expenditures	(4,000)	(1,008)	2,992	(4,206)
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	(1,008)	<u>\$ (1,008)</u>	(4,206)
<b>Fund Balances - Beginning of Year</b>		<u>21,364</u>		<u>25,570</u>
<b>Fund Balances - End of Year</b>		<u>\$ 20,356</u>		<u>\$ 21,364</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 126,285	\$ 129,599	\$ 3,314	\$ 130,398
Investment earnings	-	3,285	3,285	3,938
Total revenues	<u>126,285</u>	<u>132,884</u>	<u>6,599</u>	<u>134,336</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>126,285</u>	<u>126,285</u>	-	<u>123,967</u>
Total expenditures	<u>126,285</u>	<u>126,285</u>	-	<u>123,967</u>
Excess of revenues over (under) expenditures	-	6,599	6,599	10,369
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	6,599	<u>\$ 6,599</u>	10,369
<b>Fund Balances - Beginning of Year</b>		<u>72,195</u>		<u>61,826</u>
<b>Fund Balances - End of Year</b>		<u>\$ 78,794</u>		<u>\$ 72,195</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 22,392	\$ 22,460	\$ 68	\$ 22,443
Investment earnings	-	540	540	685
Total revenues	<u>22,392</u>	<u>23,000</u>	<u>608</u>	<u>23,128</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>22,392</u>	<u>22,392</u>	-	<u>22,326</u>
Total expenditures	<u>22,392</u>	<u>22,392</u>	-	<u>22,326</u>
Excess of revenues over (under) expenditures	-	608	608	802
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	608	<u>\$ 608</u>	802
<b>Fund Balances - Beginning of Year</b>		<u>11,980</u>		<u>11,178</u>
<b>Fund Balances - End of Year</b>		<u>\$ 12,588</u>		<u>\$ 11,980</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 333,943	\$ 345,874	\$ 11,931	\$ 340,456
Investment earnings	-	1,688	1,688	3,019
Total revenues	<u>333,943</u>	<u>347,562</u>	<u>13,619</u>	<u>343,475</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>354,549</u>	<u>354,549</u>	-	<u>332,767</u>
Total expenditures	<u>354,549</u>	<u>354,549</u>	-	<u>332,767</u>
Excess of revenues over (under) expenditures	(20,606)	(6,987)	13,619	10,708
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>20,606</u>	-	<u>(20,606)</u>	-
Total other financing sources (uses)	<u>20,606</u>	-	<u>(20,606)</u>	-
Net change in fund balance	<u>\$ -</u>	(6,987)	<u>\$ (6,987)</u>	10,708
<b>Fund Balances - Beginning of Year</b>		<u>39,957</u>		<u>29,249</u>
<b>Fund Balances - End of Year</b>		<u>\$ 32,970</u>		<u>\$ 39,957</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 72,701	\$ 74,395	\$ 1,694	\$ 75,456
Investment earnings	-	1,368	1,368	1,633
Total revenues	<u>72,701</u>	<u>75,763</u>	<u>3,062</u>	<u>77,089</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>72,701</u>	<u>72,701</u>	-	<u>71,248</u>
Total expenditures	<u>72,701</u>	<u>72,701</u>	-	<u>71,248</u>
Excess of revenues over (under) expenditures	-	3,062	3,062	5,841
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	3,062	<u>\$ 3,062</u>	5,841
<b>Fund Balances - Beginning of Year</b>		<u>28,658</u>		<u>22,817</u>
<b>Fund Balances - End of Year</b>		<u>\$ 31,720</u>		<u>\$ 28,658</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Denver Fire District Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 118,116
Investment earnings	-	-	-	1,610
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,726</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>26,458</u>	<u>26,458</u>	<u>-</u>	<u>111,653</u>
Total expenditures	<u>26,458</u>	<u>26,458</u>	<u>-</u>	<u>111,653</u>
Excess of revenues over (under) expenditures	(26,458)	(26,458)	-	8,073
<b>Other Financing Sources (Uses)</b>				
Transfer to Sherrills Ford Fire District	-	(137)	137	-
Fund balance appropriated	<u>26,458</u>	<u>-</u>	<u>(26,458)</u>	<u>-</u>
Total other financing sources (uses)	<u>26,458</u>	<u>(137)</u>	<u>(26,458)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	(26,595)	<u>\$ (26,458)</u>	8,073
<b>Fund Balances - Beginning of Year</b>		<u>26,595</u>		<u>18,522</u>
<b>Fund Balances - End of Year</b>		<u>\$ -</u>		<u>\$ 26,595</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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 128,277	\$ 140,149	\$ 11,872	\$ 142,097
Investment earnings	-	825	825	1,265
Total revenues	<u>128,277</u>	<u>140,974</u>	<u>12,697</u>	<u>143,362</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>132,790</u>	<u>132,790</u>	-	<u>140,564</u>
Total expenditures	<u>132,790</u>	<u>132,790</u>	-	<u>140,564</u>
Excess of revenues over (under) expenditures	(4,513)	8,184	12,697	2,798
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	-	-	-	9,632
Fund balance appropriated	<u>4,513</u>	-	<u>(4,513)</u>	-
Total other financing sources (uses)	<u>4,513</u>	-	<u>(4,513)</u>	<u>9,632</u>
Net change in fund balance	<u>\$ -</u>	8,184	<u>\$ 8,184</u>	12,430
<b>Fund Balances - Beginning of Year</b>		<u>12,430</u>		-
<b>Fund Balances - End of Year</b>		<u>\$ 20,614</u>		<u>\$ 12,430</u>



## Capital Projects Funds

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

### Non 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. During FY2009, this fund was transferred to the Water & Sewer Enterprise Fund. Details of this fund can be found in the Enterprise section.

#### *School Bond Fund - 1997 Series -*

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

#### *Hospital Construction Fund -*

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

### Major Funds

#### *General Capital Projects Fund -*

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

#### *School Capital Projects Fund -*

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

#### *School Construction Fund -*

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Nonmajor Capital Projects Funds**  
**Combining Balance Sheet**  
**June 30, 2009**

	<b>Water &amp; Sewer Construction Fund</b>	<b>School Bond Fund - 1997 Series Fund</b>	<b>Hospital Construction Fund</b>	<b>Total Nonmajor Capital Projects Fund</b>
<b>Assets</b>				
Cash and investments	\$ -	\$ 82,939	\$ 22,690	\$ 105,629
Interest receivables	-	466	119	585
Total assets	<u>-</u>	<u>83,405</u>	<u>22,809</u>	<u>106,214</u>
<b>Liabilities</b>				
Accounts payable	-	16,632	-	16,632
Total liabilities	<u>-</u>	<u>16,632</u>	<u>-</u>	<u>16,632</u>
<b>Fund Balance</b>				
Unreserved	-	66,773	22,809	89,582
Total fund balances	<u>-</u>	<u>66,773</u>	<u>22,809</u>	<u>89,582</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 83,405</u>	<u>\$ 22,809</u>	<u>\$ 106,214</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, 2009**

	<u>Water &amp; Sewer Construction</u>	<u>School Bond Fund - 1997 Series Fund</u>	<u>Hospital Construction Fund</u>	<u>Total Nonmajor Capital Projects Fund</u>
<b>Revenues</b>				
Investment earnings	\$ -	\$ 3,555	\$ 898	\$ 4,453
Total revenues	<u>-</u>	<u>3,555</u>	<u>898</u>	<u>4,453</u>
<b>Expenditures</b>				
Capital outlay	-	25,285	-	25,285
Total expenditures	<u>-</u>	<u>25,285</u>	<u>-</u>	<u>25,285</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(21,730)</u>	<u>898</u>	<u>(20,832)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers to other funds	(30,589,831)	-	-	(30,589,831)
Total other financing sources (uses)	<u>(30,589,831)</u>	<u>-</u>	<u>-</u>	<u>(30,589,831)</u>
Net change in fund balance	(30,589,831)	(21,730)	898	(30,610,663)
<b>Fund Balances - Beginning of Year</b>	<u>30,589,831</u>	<u>88,503</u>	<u>21,911</u>	<u>30,700,245</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 66,773</u>	<u>\$ 22,809</u>	<u>\$ 89,582</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, 2009**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Investment earnings	\$ 1,883,390	\$ 1,946,608	\$ 3,555	\$ 1,950,163	\$ 66,773
<b>Expenditures</b>					
Hickory Public Schools					
College Park Renovations	419,377	410,724	8,653	419,377	-
Technology	1,475,000	1,458,368	16,632	1,475,000	-
Total expenditures	<u>1,894,377</u>	<u>1,869,092</u>	<u>25,285</u>	<u>1,894,377</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(10,987)</u>	<u>77,516</u>	<u>(21,730)</u>	<u>55,786</u>	<u>66,773</u>
<b>Other Financing Sources (Uses)</b>					
Transfer from School Capital Fund	<u>10,987</u>	<u>10,987</u>	<u>-</u>	<u>10,987</u>	<u>-</u>
Total other financing sources (uses)	<u>10,987</u>	<u>10,987</u>	<u>-</u>	<u>10,987</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 88,503</u>	<u>(21,730)</u>	<u>\$ 66,773</u>	<u>\$ 66,773</u>
<b>Fund Balances - Beginning of Year</b>			<u>88,503</u>		
<b>Fund Balances - End of Year</b>			<u>\$ 66,773</u>		

**CATAWBA COUNTY, NORTH CAROLINA**  
**Hospital Construction Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances -- Budget and Actual**  
**From Inception and for the Fiscal Year Ended June 30, 2009**

	Project Authorization	Actual			Over/ Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Investment earnings	\$ -	\$ 21,911	\$ 898	\$ 22,809	\$ 22,809
<b>Expenditures</b>					
Capital outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	-	21,911	898	22,809	22,809
Net change in fund balance	<u>\$ -</u>	<u>\$ 21,911</u>	898	<u>\$ 22,809</u>	<u>\$ 22,809</u>
<b>Fund Balances - Beginning of Year</b>			<u>21,911</u>		
<b>Fund Balances - End of Year</b>			<u>\$ 22,809</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, 2009**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Other Taxes					
Sales Taxes - Article 46-one quarter of one percent	\$ 2,637,500	\$ -	\$ 2,782,058	\$ 2,782,058	\$ 144,558
Restricted intergovernmental revenues					
Geospatial grant	-	12,118	-	12,118	12,118
Municipalities Grants	53,020	-	29,663	29,663	(23,357)
Parks and Recreation grant	125,000	125,000	-	125,000	-
Investment earnings	97,718	4,908,568	643,769	5,552,337	5,454,619
Miscellaneous					
Personnel indirect cost	50,000	50,000	-	50,000	-
Miscellaneous	158,136	144,163	50	144,213	(13,923)
Rental - Jail Beds	350,000	129,002	553,151	682,153	332,153
Rental - Mental Health	733,674	366,996	297,423	664,419	(69,255)
<b>Total revenues</b>	<b>4,205,048</b>	<b>5,735,847</b>	<b>4,306,114</b>	<b>10,041,961</b>	<b>5,836,913</b>
<b>Expenditures</b>					
Capital outlay					
Animal Shelter - HVAC	133,500	6,160	124,040	130,200	3,300
Animal Shelter Renovation	21,000	-	4,000	4,000	17,000
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 Unspecified Projects	56,309	-	-	-	56,309
General Renovations	943,238	866,497	67,727	934,224	9,014
GIS Remapping	125,000	-	43,912	43,912	81,088
Imaging System	60,000	40,202	4,217	44,419	15,581
Jail Expansion	17,869,980	17,570,697	137,496	17,708,193	161,787
Jail Expansion - Federal Beds	350,000	-	-	-	350,000
Justice Center Expansion	3,642,707	287,882	-	287,882	3,354,825
Justice Center Roofing	140,000	139,572	-	139,572	428
Justice Center Security System	20,000	18,191	-	18,191	1,809
Microsoft Software Licensing	740,000	522,197	151,066	673,263	66,737
Mobile Field Applications	391,000	66,114	280,500	346,614	44,386
Mobile Workforce	50,000	-	-	-	50,000
PeopleSoft Financials Project	298,702	298,513	-	298,513	189
Permitting/Inspections System	750,000	-	267,182	267,182	482,818
Pictometry Flyover	95,000	-	94,800	94,800	200
Public Health Billing System	60,000	59,985	-	59,985	15
Public Safety Center	6,765,059	-	-	-	6,765,059
Public Safety Software System	622,149	620,794	-	620,794	1,355
Radio Frequency Study	1,114,904	1,073,655	2,775	1,076,430	38,474
Rescue Squad - Hickory	720,000	-	-	-	720,000
Rescue Squad - Newton-Conover	120,000	-	-	-	120,000
Right of Way Acquisition	85,268	20,617	-	20,617	64,651
Riverbend Park Renovation	285,000	275,574	-	275,574	9,426
Roofing Projects	186,727	171,374	11,500	182,874	3,853
Sherrills Ford Library	750,000	-	-	-	750,000
Sherrills Ford Park	300,000	-	-	-	300,000
Snow Creek Park Gardens	210,000	6,683	199,077	205,760	4,240
Tax Software	510,000	315,000	-	315,000	195,000
Technology Infrastructure Upgrades	618,100	240,071	234,746	474,817	143,283
Viper 800mhz System	282,752	-	64,187	64,187	218,565
Voting Equipment	1,124,000	1,112,689	-	1,112,689	11,311
<b>Total expenditures</b>	<b>41,240,118</b>	<b>25,225,145</b>	<b>1,687,225</b>	<b>26,912,370</b>	<b>14,327,748</b>
Excess of revenues over (under) expenditures	(37,035,070)	(19,489,298)	2,618,889	(16,870,409)	20,164,661

**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, 2009**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers from					
General Fund	15,213,261	12,685,926	2,527,335	15,213,261	-
Emergency Telephone Fund Transfer	2,877,627	2,782,752	94,875	2,877,627	-
Park Preservation Fund	370,000	340,000	30,000	370,000	-
Transfers to					
General Fund	(3,062,318)	(2,249,995)	(812,323)	(3,062,318)	-
Sales of Capital Assets	24,000	322,428	-	322,428	298,428
Installment Purchase Issued	3,612,500	-	-	-	(3,612,500)
Certificates of Participation Issued - Series 2005	18,000,000	16,950,000	-	16,950,000	(1,050,000)
Premium on Certificates of Participation	-	859,450	-	859,450	859,450
Total other financing sources (uses)	<u>37,035,070</u>	<u>31,690,561</u>	<u>1,839,887</u>	<u>33,530,448</u>	<u>(3,504,622)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 12,201,263</u>	4,458,776	<u>\$ 16,660,039</u>	<u>\$ 16,660,039</u>
<b>Fund Balances - Beginning of Year</b>			<u>12,201,263</u>		
<b>Fund Balances - End of Year</b>			<u>\$ 16,660,039</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, 2009**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Other taxes					
Sales Taxes-Article 40-one half of one percent	\$ 3,721,028	\$ 4,306,077	\$ 1,497,073	\$ 5,803,150	\$ 2,082,122
Sales Taxes-Article 42-one half of one percent	2,414,085	5,703,746	1,725,577	7,429,323	5,015,238
Restricted intergovernmental revenues					
Public School Building Capital Fund	8,000,000	7,887,817	864,100	8,751,917	751,917
Public School Building Lottery Fund	178,904	178,904	3,125	182,029	3,125
Investment earnings	4,974,640	4,370,350	506,313	4,876,663	(97,977)
Total revenues	<u>19,288,657</u>	<u>22,446,894</u>	<u>4,596,188</u>	<u>27,043,082</u>	<u>7,754,425</u>
<b>Expenditures</b>					
Capital outlay					
Catawba County Schools					
Activity Buses	390,000	-	386,235	386,235	3,765
American with Disabilities Act Renovations	675,000	569,777	1,663	571,440	103,560
Annex Renovations	364,300	-	36,506	36,506	327,794
Asebestos Flooring Replacement	150,000	-	145,991	145,991	4,009
Banoak Elementary Property	100,000	30,500	-	30,500	69,500
Bus Garage - Biodiesel Tank	41,000	-	34,181	34,181	6,819
Capital Projects Manager	33,092	-	33,092	33,092	-
Emergency Generators	70,000	21,385	29,210	50,595	19,405
Energy Management/Gym Lighting	64,000	-	54,756	54,756	9,244
Energy Management Retrofits	20,000	-	-	-	20,000
Fred T Foard High School Air Conditioning	206,700	89,064	96,824	185,888	20,812
Gym Bleacher Replacements	140,000	105,000	33,301	138,301	1,699
Gym Floor Replacements	95,000	19,804	74,250	94,054	946
HVAC Controls System Upgrade	165,000	-	159,200	159,200	5,800
Maiden Middle School Convert Classroom	80,000	-	79,342	79,342	658
Per Capita Allocation	868,035	-	868,035	868,035	-
Roofing Projects	1,045,000	493,396	281,598	774,994	270,006
School Buses	2,533,156	2,011,447	521,577	2,533,024	132
Sherrills Ford Wastewater	40,000	29,277	472	29,749	10,251
St.Stephens Elementary Demolition	95,281	-	88,280	88,280	7,001
St.Stephens High School Air Conditioning	240,000	-	240,000	240,000	-
St.Stephens High School Greenhouse	42,550	-	42,550	42,550	-
Warehouse Delivery Truck	45,000	-	43,385	43,385	1,615
Window Replacements	23,000	-	-	-	23,000
Total Catawba County Schools	<u>7,526,114</u>	<u>3,369,650</u>	<u>3,250,448</u>	<u>6,620,098</u>	<u>906,016</u>
Catawba County Community College					
Center for Emerging Manufacturing Solutions	425,838	-	-	-	425,838
General Renovations	1,605,721	587,051	1,014,580	1,601,631	4,090
HVAC Replacement	147,000	60,000	87,000	147,000	-
Mulipurpose Complex Cooling Tower	127,000	-	127,000	127,000	-
Parking Lot Security	40,000	-	-	-	40,000
Paving Projects	420,000	-	119,328	119,328	300,672
Security Cameras	90,000	-	-	-	90,000
Simulated Hospital	1,000,000	-	-	-	1,000,000
Student Parking Lot	85,000	-	3,080	3,080	81,920
Student Services Renovation	100,000	55,482	44,518	100,000	-
Total Catawba Valley Community College	<u>4,040,559</u>	<u>702,533</u>	<u>1,395,506</u>	<u>2,098,039</u>	<u>1,942,520</u>
Hickory Public Schools					
American with Disabilities Act	150,000	117,505	30,000	147,505	2,495
Bus Handicapped Activity	65,000	64,991	-	64,991	9
Drainage and Erosion Control	20,000	13,645	6,350	19,995	5
Fire Alarms	50,000	34,669	15,331	50,000	-
Hickory High School American Legion Renovation	2,203,467	2,202,792	675	2,203,467	-
Hickory High School Asbestos	1,094,314	545,004	549,310	1,094,314	-

**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, 2009**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Hickory High School Classroom Addition	440,200	440,200	-	440,200	-
Hickory High School Roofing	75,000	65,623	9,377	75,000	-
Hickory High School Vocational Building	25,000	7,708		7,708	17,292
Jenkins Elementary Fence and Wall	20,000	-	20,000	20,000	-
Mobile Classrooms	90,000	-	89,481	89,481	519
Parking Lots	195,930	185,232	10,698	195,930	-
Per Capita Allocation	180,349	-	180,349	180,349	-
Southwest Elementary Roof	328,972	93,355	228,196	321,551	7,421
Viewmont Gym Floor	63,165	-	42,840	42,840	20,325
<b>Total Hickory Public Schools</b>	<b>5,001,397</b>	<b>3,770,724</b>	<b>1,182,607</b>	<b>4,953,331</b>	<b>48,066</b>
<b>Newton-Conover City Schools</b>					
Activity Buses	74,856	55,000	-	55,000	19,856
Americans with Disabilities Act	80,000	76,997	989	77,986	2,014
Asbestos Removal	66,869	28,293	5,250	33,543	33,326
Boiler Replacements	123,593	-	123,593	123,593	-
Capital Projects Manager	33,092	-	30,919	30,919	2,173
Maintenance Vehicles	18,533	18,011	522	18,533	-
Newton-Conover Health Science School	178,904	-	178,904	178,904	-
Newton-Conover High School General Renovatic	335,815	-	322,000	322,000	13,815
Newton-Conover High School Press Box	18,000	-	-	-	18,000
Newton-Conover High School Track Resurface	64,598	-	64,598	64,598	-
Newton-Conover High School Underground Tank	45,102	31,259	13,843	45,102	-
Per Capita Allocation	139,552	-	139,552	139,552	-
Roofing Projects	137,272	-	37,930	37,930	99,342
South Newton Elementary Renovations	9,684	7,672	2,012	9,684	-
Summit System	70,000	48,132	-	48,132	21,868
Thornton Roofing	19,015	-	19,015	19,015	-
Warehouse	155,000	154,111	548	154,659	341
<b>Total Newton-Conover City Schools</b>	<b>1,569,885</b>	<b>419,475</b>	<b>939,675</b>	<b>1,359,150</b>	<b>210,735</b>
Future Unspecified Projects	3,286,885	-	-	-	3,286,885
<b>Total expenditures</b>	<b>21,424,840</b>	<b>8,262,382</b>	<b>6,768,236</b>	<b>15,030,618</b>	<b>6,394,222</b>
Excess of revenues over (under) expenditures	(2,136,183)	14,184,512	(2,172,048)	12,012,464	14,148,647
<b>Other Financing Sources (Uses)</b>					
Transfers from					
General Fund	1,536,835	747,943	336,835	1,084,778	(452,057)
School Construction Fund	1,389,838	142,000	1,247,838	1,389,838	-
Transfers to					
General Fund	(347,062)	(297,062)	(50,000)	(347,062)	-
School Construction Fund	(1,143,428)	-	(1,143,428)	(1,143,428)	-
Qualified Zone Academy Bonds (QZAB) Issued	700,000	700,000	-	700,000	-
<b>Total other financing sources (uses)</b>	<b>2,136,183</b>	<b>1,292,881</b>	<b>391,245</b>	<b>1,684,126</b>	<b>(452,057)</b>
Net change in fund balance	\$ -	\$ 15,477,393	(1,780,803)	\$ 13,696,590	\$ 13,696,590
<b>Fund Balances - Beginning of Year</b>			15,477,393		
<b>Fund Balances - End of Year</b>			\$ 13,696,590		

**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, 2009**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues					
Public School Building Lottery Fund	\$ 1,445,693	\$ 1,057,266	\$ 1,716,696	\$ 2,773,962	\$ 1,328,269
Investment earnings	1,328,910	1,812,558	243,109	2,055,667	726,757
Total revenues	<u>2,774,603</u>	<u>2,869,824</u>	<u>1,959,805</u>	<u>4,829,629</u>	<u>2,055,026</u>
<b>Expenditures</b>					
Catawba County Schools					
Bandys High School Renovation	5,878,474	1,471,916	4,036,149	5,508,065	370,409
Bunker Hill High School Renovation	7,956,000	471,436	6,549,286	7,020,722	935,278
Catawba Elementary	9,527,159	9,521,444	5,715	9,527,159	-
Fred T Foard High School Renovation	4,793,000	79,837	3,965,557	4,045,394	747,606
Snow Creek Elementary	12,028,704	2,948,439	6,673,898	9,622,337	2,406,367
St. Stephens High School Track	679,000	-	613,884	613,884	65,116
Webb Murray Elementary	178,513	147,969	30,544	178,513	-
Total Catawba County Schools	<u>41,040,850</u>	<u>14,641,041</u>	<u>21,875,033</u>	<u>36,516,074</u>	<u>4,524,776</u>
Catawba Valley Community College					
Land Purchase	950,000	-	950,000	950,000	-
Multi-use Driver Training Facility	252,162	7,922	19,240	27,162	225,000
Paving Project	225,000	76,584	148,416	225,000	-
Roofing Project	542,922	-	542,922	542,922	-
Student Services Center	2,500,000	1,096	147,896	148,992	2,351,008
Total Catawba Valley Community College	<u>4,470,084</u>	<u>85,602</u>	<u>1,808,474</u>	<u>1,894,076</u>	<u>2,576,008</u>
Hickory Public Schools					
Grandview Middle School	11,931,503	11,926,973	3,217	11,930,190	1,313
Hickory High School Renovation	7,647,577	480,969	5,416,669	5,897,638	1,749,939
Total Hickory Public Schools	<u>19,579,080</u>	<u>12,407,942</u>	<u>5,419,886</u>	<u>17,827,828</u>	<u>1,751,252</u>
Newton-Conover City Schools					
Newton-Conover High School Renovation	2,940,728	132,866	2,284,911	2,417,777	522,951
Total Newton-Conover City Schools	<u>2,940,728</u>	<u>132,866</u>	<u>2,284,911</u>	<u>2,417,777</u>	<u>522,951</u>
Other					
Future Projects	850,000	-	-	-	850,000
Future Debt Service	4,347,219	-	-	-	4,347,219
Total Other	<u>5,197,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,197,219</u>
Total expenditures	<u>73,227,961</u>	<u>27,267,451</u>	<u>31,388,304</u>	<u>58,655,755</u>	<u>14,572,206</u>
Excess of revenues over (under) expenditures	<u>(70,453,358)</u>	<u>(24,397,627)</u>	<u>(29,428,499)</u>	<u>(53,826,126)</u>	<u>16,627,232</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, 2009**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers from					
General Fund	9,181,753	5,180,743	4,001,010	9,181,753	-
School Capital Fund	1,864,554	721,126	1,143,428	1,864,554	-
Transfers to					
General Fund	(5,079,111)	(4,999,854)	(79,257)	(5,079,111)	-
School Capital Fund	(1,389,838)	(142,000)	(1,247,838)	(1,389,838)	-
Installment Purchase Obligations Issued 2009	16,750,000	-	16,750,000	16,750,000	-
Installment Purchase Obligations Issued 2008	27,426,000	21,607,000	4,906,000	26,513,000	(913,000)
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 2005	2,600,000	2,600,000	-	2,600,000	-
Total other financing sources (uses)	<u>70,453,358</u>	<u>44,067,015</u>	<u>25,473,343</u>	<u>69,540,358</u>	<u>(913,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 19,669,388</u>	<u>(3,955,156)</u>	<u>\$ 15,714,232</u>	<u>\$ 15,714,232</u>
<b>Fund Balances - Beginning of Year</b>			<u>19,669,388</u>		
<b>Fund Balances - End of Year</b>			<u>\$ 15,714,232</u>		



**Enterprise Fund**  
(Proprietary Fund Type)

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

*Solid Waste Management Fund -*

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

*Water and Sewer Fund -*

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

*Water and Sewer Construction Fund -*

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Solid Waste Management Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP)**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<b>2009</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Operating revenues				
Charges for services				
Solid waste charges	\$ 5,905,000	\$ 5,253,661		
Methane recovery	632,000	580,821		
Other operating	88,100	88,438		
Total operating revenues	<u>6,625,100</u>	<u>5,922,920</u>	<u>(702,180)</u>	<u>6,626,224</u>
Nonoperating revenues				
Investment earnings	-	594,583		
Tire disposal tax	130,000	162,410		
Solid waste disposal tax	34,285	45,097		
White goods disposal tax	50,000	48,225		
North Carolina biofuels grant	150,000	-		
Scrap tire grant	80,000	81,638		
Miscellaneous	-	92		
Total nonoperating revenues	<u>444,285</u>	<u>932,045</u>	<u>487,760</u>	<u>1,279,170</u>
Total revenues	<u>7,069,385</u>	<u>6,854,965</u>	<u>(214,420)</u>	<u>7,905,394</u>
<b>Expenditures</b>				
Solid Waste Management				
Administration				
Salaries & employee benefits	210,822	211,143		
Other operating	236,584	233,904		
Solid waste reserve	366,063	-		
	<u>813,469</u>	<u>445,047</u>	<u>368,422</u>	<u>449,622</u>
Recycling				
Other operating	52,965	44,887		
	<u>52,965</u>	<u>44,887</u>	<u>8,078</u>	<u>46,849</u>
Solid Waste Management Improvements				
Other operating	465,052	250,729		
	<u>465,052</u>	<u>250,729</u>	<u>214,323</u>	<u>653,991</u>
Solid Waste Code Enforcement				
Salaries & employee benefits	66,937	51,708		
Other operating	68,548	11,559		
	<u>135,485</u>	<u>63,267</u>	<u>72,218</u>	<u>111,887</u>
Sanitary Landfill				
Salaries & employee benefits	1,168,815	1,125,337		
Other operating	1,925,344	1,402,476		
	<u>3,094,159</u>	<u>2,527,813</u>	<u>566,346</u>	<u>2,259,736</u>
Convenience Centers				
Other operating	337,444	329,592		
	<u>337,444</u>	<u>329,592</u>	<u>7,852</u>	<u>336,331</u>

**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, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	<u>2009</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
Household Hazardous Waste				
Other operating	83,050	72,285		
	<u>83,050</u>	<u>72,285</u>	<u>10,765</u>	<u>70,966</u>
Blackburn Landfill - Methane Recovery				
Salaries & employee benefits	126,236	117,589		
Other operating	656,757	566,105		
	<u>782,993</u>	<u>683,694</u>	<u>99,299</u>	<u>558,842</u>
Total operating expenditures	<u>5,764,617</u>	<u>4,417,314</u>	<u>1,347,303</u>	<u>4,488,224</u>
Capital outlay	<u>3,955,006</u>	<u>2,646,344</u>	<u>1,308,662</u>	<u>4,465,006</u>
Total expenditures	<u>9,719,623</u>	<u>7,063,658</u>	<u>2,655,965</u>	<u>8,953,230</u>
Excess of revenues over (under) expenditures	<u>(2,650,238)</u>	<u>(208,693)</u>	<u>2,441,545</u>	<u>(1,047,836)</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from General fund	239	239	-	-
Fund balance appropriated	<u>2,649,999</u>	-	<u>(2,649,999)</u>	-
Total other financing sources (uses)	<u>2,650,238</u>	<u>239</u>	<u>(2,649,999)</u>	<u>2,750</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (208,454)</u>	<u>\$ (208,454)</u>	<u>\$ (1,045,086)</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Net change in fund balance		<u>\$ (208,454)</u>		
Reconciling items				
Capital outlay		2,646,344		
Depreciation		(849,971)		
(Increase) decrease in accrued landfill closure and postclosure care costs		(301,954)		
(Increase) decrease in compensated absences		(1,689)		
Capital contribution		<u>44,081</u>		
Total reconciling items		<u>1,536,811</u>		
Increase (decrease) in net assets (Exhibit 7) (full accrual)		<u>\$ 1,328,357</u>		

**CATAWBA COUNTY, NORTH CAROLINA****Water and Sewer Fund****Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP)****For the Fiscal Year Ended June 30, 2009****With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

	2009			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Operating revenues				
Charges for services				
Domestic Haulers	\$ 97,300	\$ 104,374		
Capital and engineering fees	850,000	307,910		
Total operating revenues	947,300	412,284	(535,016)	-
Nonoperating revenues				
State clean water grant	-	63,351		
Municipality revenue	382,400	1,105,332		
Investment earnings	-	302,844		
Total nonoperating revenues	382,400	1,471,527	1,089,127	-
Total revenues	1,329,700	1,883,811	554,111	-
<b>Expenditures</b>				
Water and Sewer				
Administration				
Salaries & employee benefits	48,609	50,031		
Other operating	69,001	59,010		
Principal	400,000	228,647		
Interest	600,000	291,759		
Water and sewer reserve	4,152,233	-		
Total water and sewer	5,269,843	629,447	4,640,396	-
Total expenditures	5,269,843	629,447	4,640,396	-
Excess of revenues over (under) expenditures	(3,940,143)	1,254,364	5,194,507	-
<b>Other Financing Sources (Uses)</b>				
Transfer from General fund	3,940,143	3,940,143	-	-
Transfer in	-	1,854,384	1,854,384	-
Total other financing sources (uses)	3,940,143	5,794,527	1,854,384	-
Net change in fund balance	\$ -	\$ 7,048,891	\$ 7,048,891	\$ -

**CATAWBA COUNTY, NORTH CAROLINA**  
**Water and Sewer Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP)**  
**For the Fiscal Year Ended June 30, 2009**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2008**

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

Net change in fund balance	<u>\$ 7,048,891</u>
Reconciling items	
Investment earnings from project fund	802,974
Transfer in project fund	30,589,831
Project expenditures not capitalized	(549,083)
Depreciation	(156,229)
(Increase) decrease in compensated absences	(12,797)
Loan principal	228,647
Capital contribution	<u>7,469,123</u>
Total reconciling items	<u>38,372,466</u>
Increase (decrease) in net assets (Exhibit 7) (full accrual)	<u>\$ 45,421,357</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Water and Sewer Construction Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP)**  
**From Inception and for the Year Ended June 30, 2009**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues					
Clean Water Bond High Unit Cost Grant					
SECC Water Loop	\$ 5,897	\$ -	\$ -	\$ -	\$ (5,897)
Community Development Block Grants (CDBG)					
Infrastructure Water Hookup	35,011	-	-	-	(35,011)
State Clean Water Grants					
Balls Creek	97,093	-	-	-	(97,093)
Municipal Grants	25,246	-	-	-	(25,246)
Investment earnings	802,974	-	802,974	802,974	-
Miscellaneous					
Sherrills Ford Development Water Project	35,462	-	-	-	(35,462)
<b>Total revenues</b>	<b>1,001,683</b>	<b>-</b>	<b>802,974</b>	<b>802,974</b>	<b>(198,709)</b>
<b>Expenditures</b>					
Capital outlay					
Advents Crossroads Waterline	9,097	-	-	-	9,097
Blackburn/Plateau Water	180,600	-	121,659	121,659	58,941
Clarks Creek Wastewater	120,000	-	-	-	120,000
Community Road Water	300,000	-	-	-	300,000
State Clean Water Grants					
Balls Creek Elementary	315,458	-	133,680	133,680	181,778
Bunker Hill Sewer	2,768,734	-	123,037	123,037	2,645,697
Conover/Southeastern Catawba County Pass					
Through	5,000	-	-	-	5,000
EPA Stormwater Phase II	100,000	-	-	-	100,000
Feasibility Study & Engineering	179,514	-	5,820	5,820	173,694
Future Water & Sewer Projects	2,994,212	-	-	-	2,994,212
Hwy 150 Water Service	34,951	-	-	-	34,951
Infrastructure Water Hookup	28,290	-	11,000	11,000	17,290
Miscellaneous	4,928,876	-	16,471	16,471	4,912,405
Mt. Grove Shiloh Water	104,871	-	-	-	104,871
Mountain View Elementary Water	30,000	-	-	-	30,000
Newton Pass Through	15,000	-	-	-	15,000
Regional Biosolids Facility	769,367	-	244,428	244,428	524,939
Regional Water Supply Study	50,000	-	-	-	50,000
Rocky Ford/Startown Water	1,240,000	-	-	-	1,240,000
Sherrills Ford/Terrell Water	12,141	-	-	-	12,141
Shiloh Road Water Line	9,446	-	-	-	9,446
Sludge Composting Project	768,246	-	234,946	234,946	533,300
Southeastern Catawba County Interconnect					
Water Line	12,420	-	-	-	12,420
Southeastern Catawba County Wastewater	6,810,573	-	4,704,346	4,704,346	2,106,227
Southeastern Catawba County Water Supply					
Loop	5,107,976	-	4,265,402	4,265,402	842,574
Stormwater Layers Flyover	930	-	-	-	930
<b>Total expenditures</b>	<b>26,895,702</b>	<b>-</b>	<b>9,860,789</b>	<b>9,860,789</b>	<b>17,034,913</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(25,894,019)</b>	<b>-</b>	<b>(9,057,815)</b>	<b>(9,057,815)</b>	<b>16,836,204</b>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Water and Sewer Construction Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP)**  
**From Inception and for the Year Ended June 30, 2009**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers from (to)					
General Fund	(1,237,224)	-	-	-	1,237,224
Water and Sewer Construction Fund - Governmental	27,131,243	-	30,589,831	30,589,831	3,458,588
Total other financing sources (uses)	<u>25,894,019</u>	<u>-</u>	<u>30,589,831</u>	<u>30,589,831</u>	<u>4,695,812</u>
Revenues and other sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,532,016</u>	<u>\$ 21,532,016</u>	<u>\$ 21,532,016</u>



**Agency Funds**  
(Fiduciary Fund Types)

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

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

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

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**All Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For Fiscal Year Ended June 30, 2009**

	<u>Balance June 20, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2009</u>
<b>Social Services Fund</b>				
Assets				
Cash and investments	\$ 52,210	\$ 368,656	\$ 369,834	\$ 51,032
Liabilities				
Miscellaneous liabilities	\$ 52,210	\$ 368,656	\$ 369,834	\$ 51,032
<b>Sheriff Commissary Fund</b>				
Assets				
Cash and investments	\$ 24,964	\$ 267,979	\$ 263,582	\$ 29,362
Liabilities				
Miscellaneous liabilities	\$ 24,964	\$ 267,979	\$ 263,582	\$ 29,362
<b>Delinquent Motor Vehicle Fund</b>				
Assets				
Cash and investments	\$ 4,832	\$ 67,627	\$ 67,273	\$ 5,186
Liabilities				
Intergovernmental payable - State of North Carolina	\$ 4,832	\$ 67,627	\$ 67,273	\$ 5,186
<b>Total - All Agency Funds</b>				
Assets				
Cash and investments	\$ 82,006	\$ 704,263	\$ 700,689	\$ 85,580
Liabilities				
Miscellaneous liabilities	\$ 82,006	\$ 704,263	\$ 700,689	\$ 85,580

## **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, 2009**

	<u>Amounts Represented on Statements</u>	<u>Cost Value</u>	<u>Fair Value</u>
<b>Cash</b>			
On hand	\$ 8,881	\$ 8,881	\$ 8,881
In demand deposits (interest bearing)	1,498,175	1,498,175	1,498,175
(noninterest bearing)	80,394	80,394	# 80,394
Total cash	<u>\$ 1,587,450</u>	<u>\$ 1,587,450</u>	<u>\$ 1,587,450</u>
<b>Other Investments</b>			
North Carolina Capital Management Trust, unrestricted	\$ 42,431,153	\$ 42,431,153	\$ 42,431,153
North Carolina Capital Management Trust, restricted for capital	10,646,150	10,646,150	10,646,150
Finistar	2,365,365	2,365,365	2,365,365
Federal Farm Credit	3,001,890	3,001,875	3,001,890
Federal Home Loan Bank	24,288,859	23,913,840	24,288,859
Federal Home Loan Mortgage Corporation	23,349,125	22,882,580	23,349,125
Federal National Mortgage Association	16,546,586	16,296,739	16,546,586
Money Market, unrestricted	507,726	507,726	507,726
Money Market, restricted for capital	1,218	1,218	1,218
Certificates of deposit	17,255,133	17,255,133	17,255,133
Total other investments	<u>\$ 140,393,205</u>	<u>\$ 139,301,778</u>	<u>\$ 140,393,205</u>
<b>Total cash and investments</b>	<u>\$ 141,980,655</u>	<u>\$ 140,889,228</u>	<u>\$ 141,980,655</u>

**Distribution by funds**

<b>General Fund</b>		\$ 44,901,537
<b>Special Revenue Funds</b>		
Emergency Telephone System Fund	\$ 2,253,909	
Citizens' Alert System Fund	23,459	
Narcotics Seized Funds and Property Fund	221,054	
Reappraisal Fund	173,639	
General Capital Reserve Fund	445,675	
Hospital Capital Reserve Fund	5,165,627	
Rescue Squads Fund	175,719	
Library Endowment Fund	225,041	
Gretchen Peed Scholarship Fund	35,433	
Parks Preservation Trust Fund	133,513	
Fire District Funds	<u>645,021</u>	9,498,090
<b>Capital Projects Funds</b>		
General Capital Projects Fund	\$ 15,822,735	
Restricted Cash	1,000	
Schools Capital Projects Fund	13,117,820	
School Construction Fund	7,438,090	
Restricted Cash	7,848,847	
School Bond Fund 1997 Series	82,939	
Hospital Construction Fund	<u>22,690</u>	44,334,121
<b>Enterprise Fund</b>		
Solid Waste Management Fund	\$ 15,165,763	
Water & Sewer Fund	25,198,043	
Restricted Cash	<u>2,797,521</u>	43,161,327
<b>Fiduciary Funds</b>		
Social Services Fund	\$ 51,032	
Sheriff Commissary Fund	29,362	
Delinquent Motor Vehicle Fund	<u>5,186</u>	<u>85,580</u>
<b>Total</b>		<u>\$ 141,980,655</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Analysis of Current Tax Levy**  
**For the Fiscal Year Ended June 30, 2009**

	<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>
<b>Original levy:</b>					
Property taxed at current year's rate	\$ 15,068,712,596	0.535	\$ 80,617,612	\$ 74,604,727	\$ 6,012,885
Penalties	-		106,391	106,391	-
Total	<u>\$ 15,068,712,596</u>		<u>\$ 80,724,004</u>	<u>\$ 74,711,118</u>	<u>\$ 6,012,885</u>
Discoveries and releases - net			<u>242,448</u>	<u>(222,080)</u>	<u>464,528</u>
Total property valuation	<u>\$ 15,068,712,596</u>				
Net levy			\$ 80,966,452	\$ 74,489,038	\$ 6,477,413
Uncollected taxes at June 30, 2009			<u>2,991,989</u>	<u>1,985,122</u>	<u>1,006,867</u>
Current year's taxes collected			<u>\$ 77,974,463</u>	<u>\$ 72,503,916</u>	<u>\$ 5,470,546</u>
Current levy collection percentage			<u>96.30%</u>	<u>97.34%</u>	<u>84.46%</u>

**Secondary Market Disclosures**

**Assessed Valuation:**

Assessment Ratio <sup>(1)</sup>	100%
Real Property	\$ 11,778,146,940
Personal Property	2,560,844,568
Public Service Companies <sup>(2)</sup>	<u>794,924,639</u>
Total Assessed Valuation	<u>\$ 15,133,916,147</u>

Tax Rate per \$100 0.535

Levy \$ 80,966,452

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 \$ 3,706,496

<sup>(1)</sup> Percentage of appraised value has been established by statute.

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of Taxes Receivable**  
**For the Year Ended June 30, 2009**

<u>General Fund</u>	<u>Uncollected Balance June 30, 2008</u>	<u>Additions</u>	<u>Collections</u>	<u>Discoveries Releases</u>	<u>Uncollected Balance June 30, 2009</u>
2008	\$ -	\$ 80,724,004	\$ 77,974,463	\$ 242,448	\$ 2,991,989
2007	2,524,724	-	1,579,014	(45,273)	900,437
2006	668,230	-	168,677	(13,125)	486,428
2005	450,854	-	70,077	(7,729)	373,048
2004	372,877	-	39,392	(7,133)	326,352
2003	346,629	-	31,744	(966)	313,919
2002	303,742	-	17,067	(1,261)	285,414
2001	275,636	-	11,062	(1,371)	263,203
2000	237,158	-	5,026	(867)	231,265
Prior to 2000	716,793	-	3,314	(668)	712,811
	<u>\$ 5,896,643</u>	<u>\$ 80,724,004</u>	<u>\$ 79,899,836</u>	<u>\$ 164,055</u>	<u>\$ 6,884,866</u>
Less allowance for uncollectible taxes	<u>2,876,200</u>				<u>3,276,100</u>
Taxes receivable -- net	<u>\$ 3,020,443</u>				<u>\$ 3,608,766</u>

Reconciliation with revenues:

Ad valorem taxes - General Fund	\$ 80,440,854
Reconciling items:	
Penalties and interest collected	(470,758)
Tax on leased vehicle collected	(70,260)
Total reconciling items	<u>(541,018)</u>
Total collections	<u>\$ 79,899,836</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of General Bonded Indebtedness and Debt Service Requirement**  
**For the Fiscal Year Ended June 30, 2009**

Date of Issue	Purpose	Maturity	Interest	Notes and Bonds Outstanding June 30, 2008	Notes and Bonds Issued 2008-2009	Notes and Bonds Retired 2008-2009	Interest Paid 2008-2009	Notes and Bonds Outstanding June 30, 2009	Falling Due Within Next Fiscal Year	
									Principal	Interest
6/01/1998	School Bonds Series 1998	1998-13	4.30-4.40	\$ 3,850,000	\$ -	\$ 725,000	\$ 169,400	\$ 3,125,000	\$ 750,000	\$ 137,500
6/01/1999	School Bonds Series 1999	2000-14	4.40-4.70	7,650,000	-	1,200,000	359,350	6,450,000	1,200,000	303,150
6/01/2000	School Bonds Series 2000	2001-10	5.30-5.40	1,225,000	-	600,000	64,925	625,000	625,000	33,125
12/1/2002	Refunding Series 2002 Schools Community College	2003-14	2.00-4.00	4,624,000	-	1,336,000	178,280	3,288,000	1,312,000	131,520
		2003-14	2.00-4.00	1,156,000	-	334,000	44,570	822,000	328,000	32,880
6/1/2005	Refunding Series 2005 Schools Community College	2006-15	3.00-3.75	11,193,462	-	2,112,880	409,917	9,080,582	2,151,296	341,248
		2006-15	3.00-3.75	461,538	-	87,120	16,902	374,418	88,704	14,071
				<u>\$ 30,160,000</u>	<u>\$ -</u>	<u>\$ 6,395,000</u>	<u>\$ 1,243,344</u>	<u>\$ 23,765,000</u>	<u>\$ 6,455,000</u>	<u>\$ 993,494</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Long-Term Debt Requirements and Maturity Schedule**  
**For the Fiscal Year Ended June 30, 2009**

Fiscal Year Ended June 30	Governmental Activities			Business Type Activities		
	Debt Principal	Interest	Total	Debt Principal	Interest	Total
2010	13,421,792	5,315,421	18,737,213	239,165	281,240	520,405
2011	12,171,151	4,764,416	16,935,567	249,291	271,114	520,405
2012	11,202,147	4,272,337	15,474,484	259,845	260,560	520,405
2013	11,017,417	3,809,764	14,827,181	270,847	249,558	520,405
2014	9,192,417	3,312,656	12,505,073	282,314	238,091	520,405
2015-2019	33,882,084	12,473,650	46,355,734	1,601,313	1,000,713	2,602,026
2020-2024	27,708,550	4,724,146	32,432,696	1,970,249	631,777	2,602,026
2025-2028	5,296,400	456,150	5,752,550	1,898,329	183,292	2,081,621
	<sup>(1)</sup> <u>\$ 123,891,958</u>	<u>\$ 39,128,540</u>	<u>\$ 163,020,498</u>	<u>\$ 6,771,353</u>	<u>\$ 3,116,345</u>	<u>\$ 9,887,698</u>

<sup>(1)</sup> 11% of Legal Debt Limit

