

## **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, 2006 to 2011**

| <u>Actuarial<br/>Valuation<br/>Date</u> | <u>Actuarial<br/>Value of<br/>Assets</u> | <u>Actuarial Accrued<br/>Liability (AAL)<br/>Projected<br/>Unit Credit</u> | <u>Unfunded<br/>AAL<br/>(UAAL)</u> | <u>Funded<br/>Ratio</u> | <u>Covered<br/>Payroll</u> | <u>UAAL as<br/>% of<br/>Covered<br/>Payroll</u> |
|---|--|--|------------------------------------|-------------------------|----------------------------|---|
| 12/31/2005                              | 0  | 1,013,767  | 1,013,767                          | 0.00%                   | 3,953,071                  | 25.65%  |
| 12/31/2006                              | 0  | 922,560  | 922,560                            | 0.00%                   | 4,102,106                  | 22.49%  |
| 12/31/2007                              | 0  | 999,815  | 999,815                            | 0.00%                   | 4,756,519                  | 21.02%  |
| 12/31/2008                              | 0  | 1,118,461  | 1,118,461                          | 0.00%                   | 5,093,101                  | 21.96%  |
| 12/31/2009                              | 0  | 1,482,425  | 1,482,425                          | 0.00%                   | 5,311,352                  | 27.91%  |
| 12/31/2010                              | 0  | 1,299,009  | 1,299,009                          | 0.00%                   | 5,323,496                  | 24.40%  |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Law Enforcement Officers' Special Separation Allowance**  
**Required Supplementary Information**  
**Schedule of Employer Contributions**  
**For Fiscal Years Ended June 30, 2006 to 2011**

| <u>Year Ended<br/>June 30</u> | <u>Annual<br/>Required<br/>Contribution</u> | <u>Percentage<br/>Contributed</u> |
|-------------------------------|---|-----------------------------------|
| 2006                          | 124,640                                     | 98.44                             |
| 2007                          | 111,942                                     | 101.66                            |
| 2008                          | 109,823                                     | 87.99                             |
| 2009                          | 124,340                                     | 87.91                             |
| 2010                          | 141,973                                     | 57.58                             |
| 2011                          | 188,321                                     | 31.72                             |

**Notes to the Required Schedules:**

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

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Health Care Benefit - Pay As You Go**  
**Required Supplementary Information**  
**Schedule of Funding Progress**  
**For Fiscal Years Ended June 30, 2008 to 2011**

| <b>Actuarial<br/>Valuation<br/>Date</b> | <b>Actuarial<br/>Value of<br/>Assets</b> | <b>Actuarial Accrued<br/>Liability (AAL)<br/>Projected<br/>Unit Credit</b> | <b>Unfunded<br/>AAL<br/>(UAAL)</b> | <b>Funded<br/>Ratio</b> | <b>Covered<br/>Payroll</b> | <b>UAAL as<br/>% of<br/>Covered<br/>Payroll</b> |
|---|--|--|------------------------------------|-------------------------|----------------------------|---|
| 12/31/2005                              | \$0                                      | \$18,572,261   | \$18,572,261                       | 0.00%                   | \$38,665,996               | 48.00%  |
| 12/31/2007                              | \$0                                      | \$9,826,953  | \$9,826,953                        | 0.00%                   | \$45,934,924               | 21.40%  |
| 12/31/2009                              | \$0                                      | \$9,569,644  | \$9,569,644                        | 0.00%                   | \$46,608,375               | 20.50%  |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Health Care Benefit - Pay As You Go**  
**Required Supplementary Information**  
**Schedule of Employer Contributions**  
**For Fiscal Years Ended June 30, 2009 to 2011**

| <u>Year Ended<br/>June 30</u> | <u>Annual<br/>Required<br/>Contributions</u> | <u>Percentage<br/>Contributed</u> |
|-------------------------------|--|-----------------------------------|
| 2009                          | 1,013,872                                    | 23.27                             |
| 2010                          | 1,013,872                                    | 21.06                             |
| 2011                          | 962,206                                      | 24.10                             |

**Notes to the Required Schedules:**

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

|  |                             |
|--|-----------------------------|
| Valuation date                                 | 12/31/2009                  |
| Actuarial cost method                          | Projected unit credit       |
| Amortization method                            | Level percent of pay - open |
| Remaining amortization period                  | 30 years                    |
| Asset valuation method                         | Market value                |
| Actuarial assumptions:                         |                             |
| Investment rate of return*                     | 4.00%                       |
| Medical cost trend rate increases (decreases)* | 10.50 - 5.00%               |
| Year of ultimate trend rate                    | 2017                        |
| *Includes inflation at                         | 3.75%                       |



## **Financial Statements of Individual Funds**

## **General Fund**

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

### *Reappraisal Fund –*

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

### *General Capital Reserve Fund –*

To account for the accumulation of funds for the financing and construction of schools, general and hospital capital projects. A legally budgeted General Capital Reserve Fund is consolidated into the General Fund for reporting purposes.

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|   | <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  | \$ 77,930,272     | \$ 77,904,536     |                   |                           |
| Prior year  | 599,500           | 1,226,357         |                   |                           |
| Penalties and interest                              | 270,000           | 546,066           |                   |                           |
| Tax leased vehicles                                 | 53,410            | 91,890            |                   |                           |
| Total ad valorem taxes                              | <u>78,853,182</u> | <u>79,768,849</u> | <u>915,667</u>    | <u>80,274,373</u>         |
| <b>Other Taxes</b>                                  |                   |                   |                   |                           |
| <b>Local Option Sales Taxes</b>                     |                   |                   |                   |                           |
| Article 39 - one percent                            | 10,034,342        | 10,703,514        |                   |                           |
| Article 40 - one half of one percent                | 5,319,149         | 5,591,380         |                   |                           |
| Article 42 - one half of one percent                | 2,394,912         | 2,483,633         |                   |                           |
| Article 44 - one half of one percent                | -                 | (53,482)          |                   |                           |
| Article 46 - one quarter of one percent             | 1,911,409         | 1,802,902         |                   |                           |
| Subtotal local option sales taxes                   | <u>19,659,812</u> | <u>20,527,947</u> | <u>868,135</u>    | <u>20,619,985</u>         |
| <b>Other Taxes and Licenses</b>                     |                   |                   |                   |                           |
| Real estate excise stamps                           | 400,000           | 357,820           |                   |                           |
| ABC 5 cents per bottle                              | 45,000            | 47,382            |                   |                           |
| Privilege licenses                                  | 24,000            | 24,876            |                   |                           |
| Subtotal other taxes and licenses                   | <u>469,000</u>    | <u>430,078</u>    | <u>(38,922)</u>   | <u>429,680</u>            |
| Total other taxes                                   | <u>20,128,812</u> | <u>20,958,025</u> | <u>829,213</u>    | <u>21,049,665</u>         |
| <b>Unrestricted Intergovernmental Revenues</b>      |                   |                   |                   |                           |
| Beer & Wine Tax                                     | 107,250           | 370,115           |                   |                           |
| Video Programming fees                              | 628,000           | 691,162           |                   |                           |
| Catawba County ABC profit distribution              | 963,000           | 845,000           |                   |                           |
| Total unrestricted intergovernmental revenues       | <u>1,698,250</u>  | <u>1,906,277</u>  | <u>208,027</u>    | <u>1,878,455</u>          |
| <b>Restricted Intergovernmental Revenues</b>        |                   |                   |                   |                           |
| <b>State of North Carolina</b>                      |                   |                   |                   |                           |
| Mental Health Services                              |                   |                   |                   |                           |
| Criminal justice partnership program                | 122,789           | 122,789           |                   |                           |
| Social Services                                     |                   |                   |                   |                           |
| American recovery and reinvestment act (ARRA) funds | 181,030           | 144,081           |                   |                           |
| ARRA - Adoptions                                    | 15,000            | 47,144            |                   |                           |
| ARRA - Foster Care                                  | 5,000             | 17,466            |                   |                           |
| Rural general public funds                          | 122,238           | 119,968           |                   |                           |
| Office Juvenile Justice Corner house                | 223,569           | 226,837           |                   |                           |
| Smart Start   | 1,876,964         | 1,766,122         |                   |                           |
| Share the warmth grant                              | 6,000             | 5,783             |                   |                           |
| Child boarding home funds                           | 298,500           | 156,643           |                   |                           |
| Special permanency planning                         | 9,794             | 33,632            |                   |                           |
| Community alternatives state in-home                | 40,116            | 40,132            |                   |                           |
| Family finders grant                                | 69,000            | 35,130            |                   |                           |
| Medicaid expansion                                  | 31,742            | 24,940            |                   |                           |
| Foster care visitation                              | -                 | 13,747            |                   |                           |
| Child boarding home funds therapeutic               | -                 | 1,551             |                   |                           |

**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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>Budget</u>    | <u>Actuals</u>   | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|--|------------------|------------------|-------------------|---------------------------|
| Adult day care                                       | 143,000          | 145,932          |                   |                           |
| Adult services                                       | 39,396           | 46,860           |                   |                           |
| Elderly handicapped transportation                   | 127,224          | 126,271          |                   |                           |
| Child Protective Services                            | 212,717          | 173,528          |                   |                           |
| Community transportation grant                       | 30,000           | 37,363           |                   |                           |
| Aid to blind equalization                            | 75               | -                |                   |                           |
| <b>Public Health</b>                                 |                  |                  |                   |                           |
| Smart Start  | 228,180          | 228,180          |                   |                           |
| NC information highway funds                         | 1,100            | -                |                   |                           |
| School nurse initiative                              | 199,001          | 200,000          |                   |                           |
| Health partners grant                                | 21,000           | 19,942           |                   |                           |
| Immunization program                                 | 37,780           | 37,780           |                   |                           |
| Communicable diseases                                | 8,197            | 8,197            |                   |                           |
| Communicable diseases -aid to counties               | 12,500           | 12,500           |                   |                           |
| Child health   | 85,793           | 85,793           |                   |                           |
| Child service coordination                           | 2,189            | 333              |                   |                           |
| Child fatality prevention                            | 1,250            | 1,208            |                   |                           |
| Childhood lead prevention                            | 4,500            | -                |                   |                           |
| Health aid to counties                               | 162,841          | 154,134          |                   |                           |
| Maternal health                                      | 115,982          | 115,982          |                   |                           |
| Health promotion                                     | 23,552           | 23,552           |                   |                           |
| Breastfeeding promotion grant                        | 3,310            | 3,310            |                   |                           |
| Breast cancer grant                                  | 62,819           | 59,042           |                   |                           |
| North Carolina health and wellness grant             | 98,545           | 89,443           |                   |                           |
| Tuberculosis grant                                   | 24,926           | 24,926           |                   |                           |
| Public health interpreter grant                      | 20,000           | 19,000           |                   |                           |
| Veterans service                                     | 2,000            | 2,000            |                   |                           |
| Controlled substance tax                             | 20,000           | 14,272           |                   |                           |
| Public school building capital lottery funds         | 1,500,000        | 1,500,000        |                   |                           |
| <b>Juvenile Justice &amp; Delinquency Prevention</b> |                  |                  |                   |                           |
| Project challenge                                    | 45,512           | 45,512           |                   |                           |
| Catawba parenting network                            | 25,305           | 25,305           |                   |                           |
| Juvenile crime prevention planning                   | 14,250           | 14,250           |                   |                           |
| Peace pipeline conflict resolution                   | 20,462           | 20,462           |                   |                           |
| North Carolina agriculture cost share                | 25,250           | 26,875           |                   |                           |
| North Carolina agriculture development               | 6,770            | -                |                   |                           |
| Court facility fees                                  | 165,000          | 158,757          |                   |                           |
| District court fees                                  | 64,000           | 61,560           |                   |                           |
| State Aid - Library                                  | 151,825          | 152,147          |                   |                           |
| Safe roads act                                       | 15,000           | 11,729           |                   |                           |
| Citizens corp grant                                  | 12,363           | 7,414            |                   |                           |
| Library services and technology grant                | 30,000           | 21,400           |                   |                           |
| Library summer reading grant                         | -                | 2,620            |                   |                           |
| Soil and water conservation grant                    | 4,000            | 4,160            |                   |                           |
| Subtotal state revenue                               | <u>6,769,356</u> | <u>6,437,704</u> | <u>(331,652)</u>  | <u>8,036,711</u>          |
| <b>Federal</b>                                       |                  |                  |                   |                           |
| <b>Social Services</b>                               |                  |                  |                   |                           |
| Permanency planning                                  | 43,993           | -                |                   |                           |
| Energy assistance administration                     | 102,583          | 102,292          |                   |                           |
| Employment and training                              | 5,000            | 2,365            |                   |                           |

**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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|   | <u>Budget</u> | <u>Actuals</u> | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|---|---------------|----------------|-------------------|---------------------------|
| Medical transportation administration                       | 893,528       | 1,104,608      |                   |                           |
| Temporary assistance for needy family-domestic violence     | 30,000        | 37,020         |                   |                           |
| Temporary assistance for needy family-subsidized employment | 105,600       | 83,436         |                   |                           |
| Social Security Payments                                    | 103,000       | 109,301        |                   |                           |
| US Department of Agriculture supplemental funds             | 1,890         | 2,637          |                   |                           |
| Supplemental meals  | 1,340         | 9,186          |                   |                           |
| Chore Level II  | 152,461       | 29,313         |                   |                           |
| Chore Level III   | 141,538       | 261,837        |                   |                           |
| In-home aid on site Social Security block grant             | 66,082        | 8,325          |                   |                           |
| IV-D administration   | 1,150,353     | 915,452        |                   |                           |
| IV-E board  | 37,000        | 69,672         |                   |                           |
| IV-E administration   | 1,122,143     | 936,763        |                   |                           |
| Independent living administration                           | 40,900        | 48,487         |                   |                           |
| Links-independent living trust fund                         | 40,000        | 49,137         |                   |                           |
| In-home case management Social Security block grant         | -             | 6,773          |                   |                           |
| Case management at risk                                     | 135,500       | 228,452        |                   |                           |
| Work First block grant                                      | 1,939,739     | 2,171,272      |                   |                           |
| Food stamp fraud administration                             | 51,304        | 65,414         |                   |                           |
| Food stamp administration                                   | 782,939       | 822,622        |                   |                           |
| SNAP Federal defense bill                                   | 197,419       | 181,459        |                   |                           |
| Medicaid administration                                     | 1,512,702     | 1,462,222      |                   |                           |
| Adult day health  | 16,099        | 33,696         |                   |                           |
| IV-A Child care   | 273,097       | 265,975        |                   |                           |
| Title III Nutrition   | 118,860       | 120,647        |                   |                           |
| US Department of Agriculture nutrition                      | 23,000        | 19,260         |                   |                           |
| US Department of Agriculture home delivered meals           | 31,500        | 27,224         |                   |                           |
| Home delivered meals  | 178,339       | 177,515        |                   |                           |
| Community assistance home delivered meals                   | 9,800         | 10,343         |                   |                           |
| Community services block grant                              | 229,729       | 229,500        |                   |                           |
| Crisis intervention   | 900,000       | 896,546        |                   |                           |
| Intensive family preservation restore families              | 50,104        | 69,328         |                   |                           |
| <b>Public Health</b>  |               |                |                   |                           |
| Bioterrorism grants   | 64,163        | 52,365         |                   |                           |
| H1N1 flu funds  | 80,000        | 80,000         |                   |                           |
| Title X   | 136,343       | 136,144        |                   |                           |
| <b>Hazardous Mitigation Funds</b>                           |               |                |                   |                           |
| Help America Vote Grant                                     | 20,000        | 20,000         |                   |                           |
| Juvenile Crime Prevention - gang assessment                 | 17,981        | 17,982         |                   |                           |
| Federal inmate transport                                    | 23,000        | 10,444         |                   |                           |
| Local law enforcement block grant                           | 18,005        | 35,330         |                   |                           |
| Governor Crime Commission DV Unit Grant                     | 127,693       | 127,514        |                   |                           |
| State criminal alien assistance program                     | 23,103        | 23,103         |                   |                           |
| Homeland security exercise grant                            | 25,000        | 20,783         |                   |                           |
| Emergency management planning grant                         | 20,000        | 24,557         |                   |                           |
| Homeland security resource database grant                   | 39,000        | 39,000         |                   |                           |
| Homeland security transfer switches grant                   | 350,000       | -              |                   |                           |

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|   | <u>Budget</u>     | <u>Actuals</u>    | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|---|-------------------|-------------------|-------------------|---------------------------|
| Assistance to firefighters grant                                    | 4,006             | -                 |                   |                           |
| Assistant secretary for preparedness and response grant             | 6,000             | 5,977             |                   |                           |
| Subtotal federal revenue  | <u>11,441,836</u> | <u>11,151,278</u> | <u>(290,558)</u>  | <u>10,964,690</u>         |
| <b>State of North Carolina and Federal</b>                          |                   |                   |                   |                           |
| <b>Social Services</b>  |                   |                   |                   |                           |
| Social Services block grant   | 484,029           | 590,846           |                   |                           |
| Temporary assistance for needy families social security block grant | 60,191            | 64,480            |                   |                           |
| Aid to families with dependent children                             | 10,000            | 1,481             |                   |                           |
| Child day care purchase of care                                     | 5,472,729         | 5,491,786         |                   |                           |
| Aid to families with dependent children-foster care                 | 850,000           | 739,532           |                   |                           |
| IV-E foster care therapeutic  | 1,500             | 18,324            |                   |                           |
| Temporary assistance for needy families foster care                 | 9,000             | 13,149            |                   |                           |
| Adoption assistance non-recurring                                   | 40,000            | 51,023            |                   |                           |
| Adoption assistance medical   | 300,000           | 11,135            |                   |                           |
| Special children adoption fund                                      | 50,000            | 36,000            |                   |                           |
| IV-E/Child protective services                                      | 1,232,846         | 1,185,331         |                   |                           |
| Family preservation   | 58,444            | (1,948)           |                   |                           |
| High risk intervention  | 700,400           | 744,234           |                   |                           |
| Title III Adult day care  | 82,433            | 74,633            |                   |                           |
| IV-D Aid to families with dependent children                        | 35,000            | -                 |                   |                           |
| Iv-D Child support - non AFDC                                       | 34,000            | 26,871            |                   |                           |
| IV-D Incentives   | 302,156           | 256,914           |                   |                           |
| Medicaid waiver-case management                                     | 359,900           | 351,011           |                   |                           |
| Community alternative program medical equipment and supplies        | 142,000           | 72,519            |                   |                           |
| Adult care home case management                                     | 76,355            | 78,003            |                   |                           |
| State adult specialist fund   | 57,749            | 47,629            |                   |                           |
| North Carolina Health Choice  | 77,942            | 100,100           |                   |                           |
| <b>Public Health</b>  |                   |                   |                   |                           |
| Medicaid per member per month                                       | 12,000            | 168,722           |                   |                           |
| Women Infants Children funds  | 804,175           | 766,575           |                   |                           |
| IV-D Civil papers   | 81,402            | 85,126            |                   |                           |
| Medicaid-emergency medical services transports                      | 420,000           | 631,734           |                   |                           |
| Subtotal state and federal revenue                                  | <u>11,754,251</u> | <u>11,605,210</u> | <u>(149,041)</u>  | <u>11,649,732</u>         |
| <b>Fines &amp; Forfeitures</b>                                      | <u>1,006,755</u>  | <u>796,001</u>    | <u>(210,754)</u>  | <u>892,179</u>            |
| <b>Other grants</b>   |                   |                   |                   |                           |
| <b>Social Services</b>  |                   |                   |                   |                           |
| Catawba County Medical Society Alliance                             | 1,200             | 1,000             |                   |                           |
| Rising Stars summer enrichment                                      | 10,000            | 28,186            |                   |                           |
| Community corrections contractual                                   | 265,792           | 364,656           |                   |                           |
| Confidential intermediary   | 1,000             | 700               |                   |                           |
| Adult day care - local  | 7,844             | 8,148             |                   |                           |
| Duke Endowment grant  | 698,050           | 775,950           |                   |                           |
| Medicaid contract local managing entity                             | -                 | 80,397            |                   |                           |

**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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>Budget</u>     | <u>Actuals</u>    | <u>Over/Under</u>  | <u>Prior Year Actuals</u> |
|--|-------------------|-------------------|--------------------|---------------------------|
| Child mental health local managing entity                      | 28,223            | -                 |                    |                           |
| Other state revenue local managing entity                      | 4,000             | 5,162             |                    |                           |
| Comprehensive treatment services program local managing entity | 247,587           | 205,954           |                    |                           |
| Mental Health contract local managing entity                   | 506,819           | 484,030           |                    |                           |
| Federal substance abuse local managing entity                  | 11,077            | 3,452             |                    |                           |
| Medicaid direct billing  | 1,737,013         | 1,587,653         |                    |                           |
| Medicaid community support                                     | 201,990           | 66,773            |                    |                           |
| Catawba Valley Medical Center                                  | 80,879            | 79,979            |                    |                           |
| Hickory Public Schools   | 103,557           | 103,730           |                    |                           |
| Catawba County health partners                                 | -                 | 20,000            |                    |                           |
| <b>Public Health</b>   |                   |                   |                    |                           |
| Catawba Valley Medical Center                                  | 461,427           | 459,439           |                    |                           |
| Catawba County Schools   | 171,154           | 155,531           |                    |                           |
| Newton-Conover City Schools                                    | 34,552            | 33,306            |                    |                           |
| Hickory Public Schools   | 47,864            | 12,369            |                    |                           |
| <b>Municipalities</b>  |                   |                   |                    |                           |
| City Of Newton   | 41,516            | 23,693            |                    |                           |
| Town Of Maiden   | 4,435             | 4,528             |                    |                           |
| City Of Conover  | 36,978            | 43,801            |                    |                           |
| City Of Hickory  | 19,695            | 20,102            |                    |                           |
| City Of Claremont  | 20,832            | 21,590            |                    |                           |
| Town Of Longview   | 887               | 906               |                    |                           |
| Citizen alert notification                                     |                   |                   |                    |                           |
| Sex crimes investigation                                       | 56,000            | 56,883            |                    |                           |
| Transport mental health patients                               | 9,697             | 3,611             |                    |                           |
| Mental health partners contracts                               | 113,107           | 114,617           |                    |                           |
| Lifeskills rent  | 15,780            | -                 |                    |                           |
| Social services local funds                                    | 18,910            | 18,910            |                    |                           |
| Community Schools-Cooperative Extension                        | 15,626            | 15,626            |                    |                           |
| Lawn and mowing services                                       | 2,226             | 2,239             |                    |                           |
| Hospice  | 50,000            | 84,543            |                    |                           |
| Supervisor training  | -                 | 7,250             |                    |                           |
| Voice over internet protocol revenue                           | 186,031           | 189,241           |                    |                           |
| Four-H Grant   | 14,965            | 10,450            |                    |                           |
| Tourism development authority                                  | 89,780            | 89,780            |                    |                           |
| Jail bed rental  | 225,000           | 288,462           |                    |                           |
| Western Piedmont COG technology services                       | 22,980            | 24,895            |                    |                           |
| Vocational rehabilitation grant funds                          | -                 | 439               |                    |                           |
| Catawba Valley Behavioral Healthcare technical support         | 36,758            | 40,040            |                    |                           |
| Catawba Valley Community College - deputy reimbursement        | 146,905           | 148,932           |                    |                           |
| Catawba County Schools-deputy reimbursement                    | 468,225           | 468,226           |                    |                           |
| Personnel indirect cost  | 1,315,239         | 1,315,239         |                    |                           |
| Subtotal other grants  | <u>7,531,600</u>  | <u>7,470,418</u>  | <u>(61,182)</u>    | <u>6,738,778</u>          |
| <b>Total restricted intergovernmental revenues</b>             | <u>38,503,798</u> | <u>37,460,611</u> | <u>(1,043,187)</u> | <u>38,282,090</u>         |

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|   | <u>Budget</u>    | <u>Actuals</u>   | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|---|------------------|------------------|-------------------|---------------------------|
| <b>Licenses, Permits and Fees</b>         |                  |                  |                   |                           |
| Marriage licenses                         | 22,250           | 26,092           |                   |                           |
| Recording of legal instruments            | 483,000          | 459,134          |                   |                           |
| Uniform commercial code filing            | 9,975            | 9,991            |                   |                           |
| Gun permits                               | 12,350           | 15,210           |                   |                           |
| Surrendered weapon storage fee            | 800              | 455              |                   |                           |
| Noise amplification permit                | 100              | 160              |                   |                           |
| Involuntary commitment fee                | 300              | 525              |                   |                           |
| Concealed weapon fees                     | 35,000           | 49,675           |                   |                           |
| Public fingerprint fees                   | 9,500            | 9,440            |                   |                           |
| Precious metals dealer fees               | 200              | 186              |                   |                           |
| Electronic house arrest fees              | 5,000            | 336              |                   |                           |
| Vehicle storage fees                      | 200              | 705              |                   |                           |
| Building permits                          | 1,610,818        | 886,825          |                   |                           |
| Building services after hours inspections | -                | 3,990            |                   |                           |
| Minor sub-division plat review            | 3,250            | 2,040            |                   |                           |
| Express plan review fee                   | 4,000            | 10,150           |                   |                           |
| Plan review fees                          | 6,000            | 3,900            |                   |                           |
| Storm water and erosion control           | 30,000           | 19,530           |                   |                           |
| Plat review fees                          | 3,354            | 2,002            |                   |                           |
| Performance guarantees                    | 230              | 160              |                   |                           |
| Telecommunications tower fees             | 47,000           | 30,000           |                   |                           |
| Zoning permits                            | 3,500            | 16,375           |                   |                           |
| Accessory permit fees                     | 3,325            | 650              |                   |                           |
| Sign permits                              | 1,000            | 800              |                   |                           |
| Homeowners recovery fund                  | -                | 315              |                   |                           |
| Park fees and permits                     | 6,000            | 5,076            |                   |                           |
| Environmental health fees                 | 333,596          | 213,493          |                   |                           |
| Election filing fees                      | 150              | 95               |                   |                           |
| Fire inspection fees                      | 6,100            | 10,225           |                   |                           |
| Animal control fines and citations        | 3,000            | 2,390            |                   |                           |
| Immunizations                             | 12,851           | 14,175           |                   |                           |
| Training fees                             | 500              | 1,395            |                   |                           |
| Total licenses, permits, fees             | <u>2,653,349</u> | <u>1,795,495</u> | <u>(857,854)</u>  | <u>2,545,161</u>          |
| <b>Sales and Services</b>                 |                  |                  |                   |                           |
| <b>Social Services</b>                    |                  |                  |                   |                           |
| Patient fees                              | 18,314           | 7,839            |                   |                           |
| Insurance reimbursements                  | 242,128          | 140,004          |                   |                           |
| State in-home fees                        | 100              | -                |                   |                           |
| IV-D application fees                     | 21,000           | 20,144           |                   |                           |
| Level II and III chore fees               | 300              | 676              |                   |                           |
| Title III adult day care fees             | 100              | 508              |                   |                           |
| Trust account fees                        | 5,000            | 4,189            |                   |                           |
| Adoption fees                             | 7,500            | 4,150            |                   |                           |
| North Carolina health choice premiums     | 42,000           | 50,150           |                   |                           |
| IV-D blood test fees                      | 750              | 79               |                   |                           |
| Access care                               | 20,796           | 20,796           |                   |                           |
| Local support general assistance          | 15,000           | 14,339           |                   |                           |
| <b>Public Health</b>                      |                  |                  |                   |                           |
| Patient fees                              | 221,701          | 192,455          |                   |                           |
| Home health/third party reimbursements    | 3,817,550        | 3,596,477        |                   |                           |

**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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|   | <u>Budget</u> | <u>Actuals</u> | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|---|---------------|----------------|-------------------|---------------------------|
| Pregnancy fees                                  | 8,500         | 1,678          |                   |                           |
| Clinic fees                                     | 214,091       | 167,339        |                   |                           |
| Child health fees                               | -             | 2,131          |                   |                           |
| Adult health fees                               | 3,095         | 6,877          |                   |                           |
| Medicaid management fees                        | 8,000         | 8,310          |                   |                           |
| Obstetrics services                             | 550,000       | 357,989        |                   |                           |
| Dental services                                 | 2,976         | 2,976          |                   |                           |
| Lab fees  | -             | 119            |                   |                           |
| Child seats copay                               | -             | 40             |                   |                           |
| Medicaid earned                                 | -             | 5,108          |                   |                           |
| Medicaid earned maternity care coordinator      | 251,556       | 159,981        |                   |                           |
| Medicaid maximization maternity care coordinatr | -             | 27,252         |                   |                           |
| Medicaid earned maternal health                 | 600,000       | 449,243        |                   |                           |
| Medicaid escrow maternal health                 | 120,232       | 258,887        |                   |                           |
| Medicaid earned postpartum maternity            | -             | 2,482          |                   |                           |
| Medicaid earned postpartum newborn              | 18,000        | 4,680          |                   |                           |
| Medicaid earned child service coordination      | 140,441       | 70,851         |                   |                           |
| Medicaid earned child health                    | 10,000        | 34,800         |                   |                           |
| Medicaid escrow child health                    | 345,598       | 582,672        |                   |                           |
| Medicaid earned dental                          | 400,000       | 333,576        |                   |                           |
| Medicaid earned adult health                    | 44,000        | 57,915         |                   |                           |
| Medicaid escrow adult health                    | 58,370        | 58,373         |                   |                           |
| Medicaid earned women's preventative health     | 350,000       | 247,318        |                   |                           |
| Medicaid escrow women's preventative health     | 94,246        | -              |                   |                           |
| Medicaid earned enhanced nutrition              | -             | 18,644         |                   |                           |
| Medicaid escrow sonogram                        | 141,806       | 100,280        |                   |                           |
| Medicaid escrow immunization                    | 20,000        | -              |                   |                           |
| Social services/public health contract services | 10,000        | 11,198         |                   |                           |
| <b>Municipalities</b>                           |               |                |                   |                           |
| Tax billing/collection                          | 164,790       | 177,796        |                   |                           |
| Data processing                                 | 500           | 150            |                   |                           |
| Animal shelter                                  | 182,668       | 182,668        |                   |                           |
| Fire inspections                                | 30,375        | 30,377         |                   |                           |
| <b>Tax fees and charges</b>                     |               |                |                   |                           |
| Motor vehicle tax-collection fee                | 25,000        | 46,471         |                   |                           |
| Leased vehicle tax - collection fee             | 37,855        | 34,951         |                   |                           |
| Sale of maps and publications                   | 765           | 1,176          |                   |                           |
| Check processing fees                           | 8,400         | 4,843          |                   |                           |
| Transport fees district confinement facility    | 5,000         | 7,868          |                   |                           |
| Garage services                                 | 56,500        | 56,067         |                   |                           |
| Sheriff service of process                      | 7,000         | 8,729          |                   |                           |
| Project lifesavers                              | 200,000       | 194,696        |                   |                           |
| Inmate services                                 | 4,200         | 2,840          |                   |                           |
| Ambulance services                              | 63,000        | 94,572         |                   |                           |
| Animal services                                 | 4,770,000     | 5,600,214      |                   |                           |
| Planning department ordinance                   | 93,000        | 74,636         |                   |                           |
| Zoning amendments                               | 50            | -              |                   |                           |
| Board of adjustment charges                     | 4,320         | 3,650          |                   |                           |
| Clinic fees                                     | 2,550         | -              |                   |                           |
| Miscellaneous fees                              | 6,000         | 7,632          |                   |                           |
| Library rental fees                             | -             | 2,815          |                   |                           |
|   | 40,100        | 46,043         |                   |                           |

**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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|   | <u>Budget</u>          | <u>Actuals</u>         | <u>Over/Under</u>    | <u>Prior Year Actuals</u> |
|---|------------------------|------------------------|----------------------|---------------------------|
| Copy and print charges                  | 31,876                 | 30,705                 |                      |                           |
| Total sales and services                | <u>13,537,099</u>      | <u>13,631,424</u>      | <u>94,325</u>        | <u>13,041,964</u>         |
| <b>Investment Earnings</b>              |                        |                        |                      |                           |
| Interest On Investments                 | <u>803,000</u>         | <u>450,728</u>         | <u>(352,272)</u>     | <u>1,005,537</u>          |
| <b>Miscellaneous</b>                    |                        |                        |                      |                           |
| Social Services                         |                        |                        |                      |                           |
| Restitution funds                       | 3,175                  | 1,608                  |                      |                           |
| Fraud services                          | 35,700                 | 51,446                 |                      |                           |
| Nutrition meals project income          | 53,400                 | 52,715                 |                      |                           |
| Donations                               | 50,000                 | 57,602                 |                      |                           |
| Miscellaneous                           | 1,600                  | 14,140                 |                      |                           |
| Public Health                           |                        |                        |                      |                           |
| Kids in Need                            | 47,200                 | 39,505                 |                      |                           |
| Cardio pulmonary resuscitation training | 4,258                  | 676                    |                      |                           |
| Donations                               | 350                    | -                      |                      |                           |
| Susan G. Komen grant                    | 25,000                 | 43,738                 |                      |                           |
| Quality improvement                     | 1,500                  | 174,417                |                      |                           |
| March of Dimes                          | 1,795                  | 1,795                  |                      |                           |
| Miscellaneous                           | 2,450                  | 1,082                  |                      |                           |
| Badge revenue                           | -                      | 140                    |                      |                           |
| Rents & Royalties                       | 112,574                | 120,283                |                      |                           |
| Cell tower lease payments               | 20,259                 | 18,571                 |                      |                           |
| Cable lease payment                     | 1,176                  | 1,176                  |                      |                           |
| Park souvenir sales                     | 300                    | 35                     |                      |                           |
| Concessions                             | 50,000                 | 44,899                 |                      |                           |
| Commissary                              | 25,000                 | 20,383                 |                      |                           |
| Sale of surplus properties              | -                      | 74,869                 |                      |                           |
| Insurance settlements                   | 40,000                 | 87,744                 |                      |                           |
| Drug reimbursement                      | 3,000                  | 40                     |                      |                           |
| Excise tax administrative cost          | 8,000                  | 7,156                  |                      |                           |
| Donations                               | 8,850                  | 25,530                 |                      |                           |
| Emergency management/Duke Power grant   | 43,271                 | 54,868                 |                      |                           |
| Hazmat revenue                          | 16,000                 | 10,939                 |                      |                           |
| Carolina Thread Trail                   | 1,760                  | -                      |                      |                           |
| Short term disability premiums          | 80,000                 | 81,678                 |                      |                           |
| Group health and dental premiums        | 2,411,300              | 1,868,828              |                      |                           |
| Miscellaneous revenue                   | <u>208,502</u>         | <u>314,154</u>         |                      |                           |
| Total miscellaneous                     | <u>3,256,420</u>       | <u>3,170,017</u>       | <u>(86,403)</u>      | <u>3,005,599</u>          |
| <br>Total revenues                      | <br><u>159,433,910</u> | <br><u>159,141,426</u> | <br><u>(292,484)</u> | <br><u>161,082,844</u>    |
| <b>EXPENDITURES</b>                     |                        |                        |                      |                           |
| <b>General Government</b>               |                        |                        |                      |                           |
| <b>Board of Commissioners</b>           |                        |                        |                      |                           |
| Salaries & employee benefits            | 5,660                  | 5,660                  |                      |                           |
| Other operating                         | <u>174,228</u>         | <u>133,457</u>         |                      |                           |
|   | <u>179,888</u>         | <u>139,117</u>         | <u>40,771</u>        | <u>156,862</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|                              | <u>Budget</u>    | <u>Actuals</u>   | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|------------------------------|------------------|------------------|-------------------|---------------------------|
| <b>Administration</b>        |                  |                  |                   |                           |
| County Manager               |                  |                  |                   |                           |
| Salaries & employee benefits | 866,745          | 847,414          |                   |                           |
| Other operating              | 31,619           | 42,654           |                   |                           |
| Non-operating                | 111,145          | -                |                   |                           |
|                              | <u>1,009,509</u> | <u>890,068</u>   | <u>119,441</u>    | <u>900,278</u>            |
| Legal Services               |                  |                  |                   |                           |
| Salaries & employee benefits | 327,992          | 326,670          |                   |                           |
| Other operating              | 31,464           | 11,110           |                   |                           |
|                              | <u>359,456</u>   | <u>337,780</u>   | <u>21,676</u>     | <u>338,136</u>            |
| Budget                       |                  |                  |                   |                           |
| Salaries & employee benefits | 227,740          | 218,905          |                   |                           |
| Other operating              | 19,413           | 14,080           |                   |                           |
|                              | <u>247,153</u>   | <u>232,985</u>   | <u>14,168</u>     | <u>209,711</u>            |
| Total Administration         | <u>1,616,118</u> | <u>1,460,833</u> | <u>155,285</u>    | <u>1,448,125</u>          |
| <b>Tax Administration</b>    |                  |                  |                   |                           |
| Tax Assessor                 |                  |                  |                   |                           |
| Salaries & employee benefits | 874,728          | 858,602          |                   |                           |
| Other operating              | 213,628          | 194,594          |                   |                           |
|                              | <u>1,088,356</u> | <u>1,053,196</u> | <u>35,160</u>     | <u>971,260</u>            |
| Tax Collector                |                  |                  |                   |                           |
| Salaries & employee benefits | 424,165          | 411,075          |                   |                           |
| Other operating              | 130,551          | 102,335          |                   |                           |
|                              | <u>554,716</u>   | <u>513,410</u>   | <u>41,306</u>     | <u>509,784</u>            |
| Total Tax Administration     | <u>1,643,072</u> | <u>1,566,606</u> | <u>76,466</u>     | <u>1,481,044</u>          |
| <b>Board of Elections</b>    |                  |                  |                   |                           |
| Salaries & employee benefits | 307,612          | 305,025          |                   |                           |
| Other operating              | 174,190          | 93,237           |                   |                           |
|                              | <u>481,802</u>   | <u>398,262</u>   | <u>83,540</u>     | <u>486,789</u>            |
| <b>Human Resources</b>       |                  |                  |                   |                           |
| Personnel                    |                  |                  |                   |                           |
| Salaries & employee benefits | 545,134          | 510,650          |                   |                           |
| Other operating              | 96,962           | 89,519           |                   |                           |
| Non-operating                | 384,175          | -                |                   |                           |
|                              | <u>1,026,271</u> | <u>600,169</u>   | <u>426,102</u>    | <u>474,067</u>            |
| Wellness                     |                  |                  |                   |                           |
| Other operating              | 156,300          | 140,514          |                   |                           |
|                              | <u>156,300</u>   | <u>140,514</u>   | <u>15,786</u>     | <u>176,063</u>            |
| Recruitment                  |                  |                  |                   |                           |
| Salaries & employee benefits | 61,475           | 61,391           |                   |                           |
| Other operating              | 29,850           | 14,124           |                   |                           |
| Non-operating                | 100,050          | -                |                   |                           |
|                              | <u>191,375</u>   | <u>75,515</u>    | <u>115,860</u>    | <u>74,549</u>             |

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|   | <u>Budget</u>         | <u>Actuals</u>       | <u>Over/Under</u>    | <u>Prior Year Actuals</u> |
|---|-----------------------|----------------------|----------------------|---------------------------|
| Risk Management                             |                       |                      |                      |                           |
| Salaries & employee benefits                | 128,764               | 128,044              |                      |                           |
| Other operating                             | 30,865                | 23,091               |                      |                           |
|   | <u>159,629</u>        | <u>151,135</u>       | <u>8,494</u>         | <u>135,454</u>            |
| <br>Total Human Resources                   | <br><u>1,533,575</u>  | <br><u>967,333</u>   | <br><u>566,242</u>   | <br><u>860,133</u>        |
| <b>Register of Deeds</b>                    |                       |                      |                      |                           |
| Salaries & employee benefits                | 553,773               | 522,164              |                      |                           |
| Other operating                             | 278,619               | 210,572              |                      |                           |
|   | <u>832,392</u>        | <u>732,736</u>       | <u>99,656</u>        | <u>750,104</u>            |
| <b>Finance</b>                              |                       |                      |                      |                           |
| Administration                              |                       |                      |                      |                           |
| Salaries & employee benefits                | 324,077               | 322,586              |                      |                           |
| Other operating                             | 190,667               | 174,462              |                      |                           |
|   | <u>514,744</u>        | <u>497,048</u>       | <u>17,696</u>        | <u>473,541</u>            |
| Accounting                                  |                       |                      |                      |                           |
| Salaries & employee benefits                | 421,235               | 417,119              |                      |                           |
| Other operating                             | 474,135               | 420,178              |                      |                           |
|   | <u>895,370</u>        | <u>837,297</u>       | <u>58,073</u>        | <u>776,742</u>            |
| Purchasing and Service Center               |                       |                      |                      |                           |
| Salaries & employee benefits                | 210,870               | 203,791              |                      |                           |
| Other operating                             | 26,166                | 19,707               |                      |                           |
|   | <u>237,036</u>        | <u>223,498</u>       | <u>13,538</u>        | <u>221,172</u>            |
| <br>Total Finance                           | <br><u>1,647,150</u>  | <br><u>1,557,843</u> | <br><u>89,307</u>    | <br><u>1,471,455</u>      |
| <b>Other General Government Programs</b>    |                       |                      |                      |                           |
| Government Agencies - Justice Center        |                       |                      |                      |                           |
| Other operating                             | 10,500                | 2,317                |                      |                           |
|   | <u>10,500</u>         | <u>2,317</u>         | <u>8,183</u>         | <u>9,773</u>              |
| Other Government Costs                      |                       |                      |                      |                           |
| Salaries & employee benefits                | 142,598               | 12,404               |                      |                           |
| Other operating                             | 198,361               | 184,542              |                      |                           |
|   | <u>340,959</u>        | <u>196,946</u>       | <u>144,013</u>       | <u>217,370</u>            |
| Self Insurance                              |                       |                      |                      |                           |
| Premiums                                    | 2,885,250             | 1,574,025            |                      |                           |
| Liability                                   | 809,326               | 612,933              |                      |                           |
| Workers Compensation                        | 573,000               | 458,778              |                      |                           |
| Total Self Insurance                        | <u>4,267,576</u>      | <u>2,645,736</u>     | <u>1,621,840</u>     | <u>4,309,715</u>          |
| <br>Total Other General Government Programs | <br><u>4,619,035</u>  | <br><u>2,844,999</u> | <br><u>1,774,036</u> | <br><u>4,536,858</u>      |
| <br>Total General Government                | <br><u>12,553,032</u> | <br><u>9,667,729</u> | <br><u>2,885,303</u> | <br><u>11,191,370</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|   | <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                            | 3,093,148        | 3,058,427        |                   |                           |
| Other operating   | 909,342          | 825,376          |                   |                           |
| Capital outlay  | 35,774           | 14,290           |                   |                           |
|   | <u>4,038,264</u> | <u>3,898,093</u> | <u>140,171</u>    | <u>4,157,794</u>          |
| Catawba Valley Community College -<br>Resource Officers |                  |                  |                   |                           |
| Salaries & employee benefits                            | 151,742          | 149,984          |                   |                           |
| Other operating   | 3,000            | 3,000            |                   |                           |
|   | <u>154,742</u>   | <u>152,984</u>   | <u>1,758</u>      | <u>147,137</u>            |
| School Resource Officers                                |                  |                  |                   |                           |
| Salaries & employee benefits                            | 591,566          | 581,796          |                   |                           |
| Other operating   | 38,100           | 37,777           |                   |                           |
|   | <u>629,666</u>   | <u>619,573</u>   | <u>10,093</u>     | <u>614,722</u>            |
| Records   |                  |                  |                   |                           |
| Salaries & employee benefits                            | 353,074          | 342,329          |                   |                           |
| Other operating   | 22,190           | 19,942           |                   |                           |
| Capital outlay  | 17,800           | -                |                   |                           |
|   | <u>393,064</u>   | <u>362,271</u>   | <u>30,793</u>     | <u>361,974</u>            |
| Mental Health Transport                                 |                  |                  |                   |                           |
| Salaries & employee benefits                            | 9,697            | 3,116            |                   |                           |
|   | <u>9,697</u>     | <u>3,116</u>     | <u>6,581</u>      | <u>5,370</u>              |
| Crime Prevention  |                  |                  |                   |                           |
| Salaries & employee benefits                            | 82,821           | 80,334           |                   |                           |
| Other operating   | 14,110           | 8,944            |                   |                           |
|   | <u>96,931</u>    | <u>89,278</u>    | <u>7,653</u>      | <u>113,963</u>            |
| Narcotics   |                  |                  |                   |                           |
| Salaries & employee benefits                            | 295,458          | 290,281          |                   |                           |
| Other operating   | 66,970           | 61,693           |                   |                           |
|   | <u>362,428</u>   | <u>351,974</u>   | <u>10,454</u>     | <u>333,526</u>            |
| Detectives  |                  |                  |                   |                           |
| Salaries & employee benefits                            | 813,005          | 788,414          |                   |                           |
| Other operating   | 55,912           | 51,228           |                   |                           |
|   | <u>868,917</u>   | <u>839,642</u>   | <u>29,275</u>     | <u>806,153</u>            |
| Lake Norman Water Patrol                                |                  |                  |                   |                           |
| Salaries & employee benefits                            | 368,071          | 308,731          |                   |                           |
| Other operating   | 26,450           | 23,970           |                   |                           |
| Capital outlay  | 26,991           | 26,591           |                   |                           |
|   | <u>421,512</u>   | <u>359,292</u>   | <u>62,220</u>     | <u>305,152</u>            |
| Court Security  |                  |                  |                   |                           |
| Salaries & employee benefits                            | 530,362          | 525,638          |                   |                           |
| Other operating   | 7,000            | 6,922            |                   |                           |

**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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|                                   | <u>Budget</u>     | <u>Actuals</u>    | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|-----------------------------------|-------------------|-------------------|-------------------|---------------------------|
|                                   | 537,362           | 532,560           | 4,802             | 476,682                   |
| Newton Detention Center           |                   |                   |                   |                           |
| Salaries & employee benefits      | 3,360,041         | 3,188,600         |                   |                           |
| Other operating                   | 972,940           | 826,093           |                   |                           |
| Capital outlay                    | 31,254            | 8,860             |                   |                           |
|                                   | <u>4,364,235</u>  | <u>4,023,553</u>  | <u>340,682</u>    | <u>3,937,907</u>          |
| Prisoner Food Services            |                   |                   |                   |                           |
| Other operating                   | 436,183           | 402,162           | 34,021            | 442,971                   |
| District Confinement Facility     |                   |                   |                   |                           |
| Salaries & employee benefits      | 56,052            | 54,197            |                   |                           |
| Other operating                   | 1,172,721         | 1,072,312         |                   |                           |
|                                   | <u>1,228,773</u>  | <u>1,126,509</u>  | <u>102,264</u>    | <u>1,728,427</u>          |
| Total Sheriff                     | <u>13,541,774</u> | <u>12,761,007</u> | <u>780,767</u>    | <u>13,431,778</u>         |
| <b>Emergency Services</b>         |                   |                   |                   |                           |
| Emergency Services Administration |                   |                   |                   |                           |
| Salaries & employee benefits      | 22,595            | 24,002            |                   |                           |
| Other operating                   | 65,760            | 49,182            |                   |                           |
|                                   | <u>88,355</u>     | <u>73,184</u>     | <u>15,171</u>     | <u>52,050</u>             |
| Emergency Management              |                   |                   |                   |                           |
| Salaries & employee benefits      | 229,080           | 222,355           |                   |                           |
| Other operating                   | 549,350           | 178,039           |                   |                           |
| Capital outlay                    | 19,585            | 13,585            |                   |                           |
|                                   | <u>798,015</u>    | <u>413,979</u>    | <u>384,036</u>    | <u>513,576</u>            |
| Veterans Services                 |                   |                   |                   |                           |
| Salaries & employee benefits      | 63,130            | 62,229            |                   |                           |
| Other operating                   | 5,700             | 5,146             |                   |                           |
|                                   | <u>68,830</u>     | <u>67,375</u>     | <u>1,455</u>      | <u>54,411</u>             |
| Fire Marshal                      |                   |                   |                   |                           |
| Salaries & employee benefits      | 191,245           | 179,030           |                   |                           |
| Other operating                   | 35,662            | 28,727            |                   |                           |
|                                   | <u>226,907</u>    | <u>207,757</u>    | <u>19,150</u>     | <u>194,579</u>            |
| Emergency Medical Services        |                   |                   |                   |                           |
| Salaries & employee benefits      | 5,953,426         | 5,707,142         |                   |                           |
| Other operating                   | 1,036,826         | 823,143           |                   |                           |
| Capital outlay                    | 5,929             | -                 |                   |                           |
|                                   | <u>6,996,181</u>  | <u>6,530,285</u>  | <u>465,896</u>    | <u>7,102,775</u>          |
| Fire Fighting Alarms              |                   |                   |                   |                           |
| Other operating                   | 33,600            | 33,600            | -                 | 33,600                    |
| Animal Control                    |                   |                   |                   |                           |
| Salaries & employee benefits      | 166,700           | 165,032           |                   |                           |
| Other operating                   | 52,900            | 45,614            |                   |                           |
|                                   | <u>219,600</u>    | <u>210,646</u>    | <u>8,954</u>      | <u>197,326</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>Budget</u>         | <u>Actuals</u>        | <u>Over/Under</u>    | <u>Prior Year Actuals</u> |
|--|-----------------------|-----------------------|----------------------|---------------------------|
| Animal Shelter                           |                       |                       |                      |                           |
| Salaries & employee benefits             | 262,325               | 240,540               |                      |                           |
| Other operating                          | 251,559               | 219,096               |                      |                           |
| Capital outlay                           | 26,990                | 26,198                |                      |                           |
|  | <u>540,874</u>        | <u>485,834</u>        | <u>55,040</u>        | <u>411,877</u>            |
| <br>Total Emergency Services             | <br><u>8,972,362</u>  | <br><u>8,022,660</u>  | <br><u>949,702</u>   | <br><u>8,560,194</u>      |
| Communication Center                     |                       |                       |                      |                           |
| Salaries & employee benefits             | 1,356,454             | 1,327,419             |                      |                           |
| Other operating                          | 281,038               | 257,860               |                      |                           |
|  | <u>1,637,492</u>      | <u>1,585,279</u>      | <u>52,213</u>        | <u>1,527,737</u>          |
| Other Public Safety                      |                       |                       |                      |                           |
| Other operating                          | 310,511               | 258,933               | 51,578               | 247,722                   |
| <br>Total Public Safety                  | <br><u>24,462,139</u> | <br><u>22,627,879</u> | <br><u>1,834,260</u> | <br><u>23,767,431</u>     |
| <b>Environmental Protection</b>          |                       |                       |                      |                           |
| Cooperative Extension                    |                       |                       |                      |                           |
| Salaries & employee benefits             | 125,006               | 116,127               |                      |                           |
| Other operating                          | 203,208               | 169,105               |                      |                           |
| Capital outlay                           | 21,782                | 21,782                |                      |                           |
| Non-operating                            | 93,829                | -                     |                      |                           |
|  | <u>443,825</u>        | <u>307,014</u>        | <u>136,811</u>       | <u>278,643</u>            |
| Soil & Water Conservation                |                       |                       |                      |                           |
| Salaries & employee benefits             | 137,489               | 135,915               |                      |                           |
| Other operating                          | 10,618                | 8,975                 |                      |                           |
|  | <u>148,107</u>        | <u>144,890</u>        | <u>3,217</u>         | <u>137,808</u>            |
| Forest Ranger                            |                       |                       |                      |                           |
| Other operating                          | 51,227                | 51,226                | 1                    | 52,563                    |
| <br>Total Environmental Protection       | <br><u>643,159</u>    | <br><u>503,130</u>    | <br><u>140,029</u>   | <br><u>469,014</u>        |
| <b>Economic and Physical Development</b> |                       |                       |                      |                           |
| <b>Technology</b>                        |                       |                       |                      |                           |
| Information Technology Center            |                       |                       |                      |                           |
| Salaries & employee benefits             | 1,715,166             | 1,684,372             |                      |                           |
| Other operating                          | 1,309,963             | 1,222,343             |                      |                           |
|  | <u>3,025,129</u>      | <u>2,906,715</u>      | <u>118,414</u>       | <u>2,861,441</u>          |
| Geospatial Information Services          |                       |                       |                      |                           |
| Salaries & employee benefits             | 263,464               | 262,480               |                      |                           |
| Other operating                          | 86,625                | 74,538                |                      |                           |
|  | <u>350,089</u>        | <u>337,018</u>        | <u>13,071</u>        | <u>319,571</u>            |
| <br>Total Technology                     | <br><u>3,375,218</u>  | <br><u>3,243,733</u>  | <br><u>131,485</u>   | <br><u>3,181,012</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>Budget</u>    | <u>Actuals</u>   | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|--|------------------|------------------|-------------------|---------------------------|
| <b>Economic Development and Planning</b> |                  |                  |                   |                           |
| Planning & Zoning                        |                  |                  |                   |                           |
| Salaries & employee benefits             | 510,107          | 509,789          |                   |                           |
| Other operating                          | 145,274          | 91,424           |                   |                           |
|  | <u>655,381</u>   | <u>601,213</u>   | <u>54,168</u>     | <u>687,165</u>            |
| County Parks                             |                  |                  |                   |                           |
| Salaries & employee benefits             | 232,488          | 227,401          |                   |                           |
| Other operating                          | 72,507           | 55,764           |                   |                           |
| Capital outlay                           | 7,517            | -                |                   |                           |
|  | <u>312,512</u>   | <u>283,165</u>   | <u>29,347</u>     | <u>312,466</u>            |
| Other Economic and Physical Development  |                  |                  |                   |                           |
| Other operating                          | 1,299,249        | 697,967          | 601,282           | 1,408,520                 |
|  | <u>2,267,142</u> | <u>1,582,345</u> | <u>684,797</u>    | <u>2,408,151</u>          |
| <b>Utilities &amp; Engineering</b>       |                  |                  |                   |                           |
| Utilities & Engineering Administration   |                  |                  |                   |                           |
| Salaries & employee benefits             | 142,262          | 141,924          |                   |                           |
| Other operating                          | 31,483           | 22,896           |                   |                           |
|  | <u>173,745</u>   | <u>164,820</u>   | <u>8,925</u>      | <u>160,515</u>            |
| Building Inspection                      |                  |                  |                   |                           |
| Salaries & employee benefits             | 1,024,420        | 876,525          |                   |                           |
| Other operating                          | 398,318          | 337,061          |                   |                           |
|  | <u>1,422,738</u> | <u>1,213,586</u> | <u>209,152</u>    | <u>1,353,642</u>          |
| Permit Center                            |                  |                  |                   |                           |
| Salaries & employee benefits             | 300,932          | 299,811          |                   |                           |
| Other operating                          | 31,807           | 18,168           |                   |                           |
|  | <u>332,739</u>   | <u>317,979</u>   | <u>14,760</u>     | <u>344,757</u>            |
| Plan Review                              |                  |                  |                   |                           |
| Salaries & employee benefits             | 329,464          | 312,546          |                   |                           |
| Other operating                          | 15,858           | 9,253            |                   |                           |
|  | <u>345,322</u>   | <u>321,799</u>   | <u>23,523</u>     | <u>302,623</u>            |
| Storm water and Erosion Control          |                  |                  |                   |                           |
| Salaries & employee benefits             | 194,956          | 175,950          |                   |                           |
| Other operating                          | 28,430           | 13,387           |                   |                           |
|  | <u>223,386</u>   | <u>189,337</u>   | <u>34,049</u>     | <u>199,112</u>            |
|  | <u>2,497,930</u> | <u>2,207,521</u> | <u>290,409</u>    | <u>2,360,649</u>          |
| <b>Finance/Facilities Division</b>       |                  |                  |                   |                           |
| Garage                                   |                  |                  |                   |                           |
| Salaries & employee benefits             | 215,798          | 216,576          |                   |                           |
| Other operating                          | 308,150          | 260,309          |                   |                           |
|  | <u>523,948</u>   | <u>476,885</u>   | <u>47,063</u>     | <u>504,325</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|                                       | <u>Budget</u>     | <u>Actuals</u>   | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|---------------------------------------|-------------------|------------------|-------------------|---------------------------|
| General maintenance                   |                   |                  |                   |                           |
| Salaries & employee benefits          | 582,207           | 563,184          |                   |                           |
| Other operating                       | 176,937           | 133,524          |                   |                           |
| Capital outlay                        | 10,519            | 9,824            |                   |                           |
|                                       | <u>769,663</u>    | <u>706,532</u>   | <u>63,131</u>     | <u>672,486</u>            |
| General Buildings                     |                   |                  |                   |                           |
| Other operating                       | 523,700           | 473,604          |                   |                           |
|                                       | <u>523,700</u>    | <u>473,604</u>   | <u>50,096</u>     | <u>547,444</u>            |
| Justice Buildings                     |                   |                  |                   |                           |
| Other operating                       | 739,840           | 681,836          |                   |                           |
|                                       | <u>739,840</u>    | <u>681,836</u>   | <u>58,004</u>     | <u>655,090</u>            |
| Library Buildings                     |                   |                  |                   |                           |
| Other operating                       | 86,759            | 87,401           | (642)             | 56,768                    |
| Leased Buildings                      |                   |                  |                   |                           |
| Other operating                       | 48,050            | 35,419           | 12,631            | 19,199                    |
| Social Services Buildings             |                   |                  |                   |                           |
| Other operating                       | 108,902           | 78,874           |                   |                           |
|                                       | <u>108,902</u>    | <u>78,874</u>    | <u>30,028</u>     | <u>66,653</u>             |
| Public Health Buildings               |                   |                  |                   |                           |
| Other operating                       | 35,439            | 24,260           |                   |                           |
|                                       | <u>35,439</u>     | <u>24,260</u>    | <u>11,179</u>     | <u>34,396</u>             |
| Mental Health Buildings               |                   |                  |                   |                           |
| Other operating                       | 59,995            | 38,125           | 21,870            | 22,969                    |
| Street Signs                          |                   |                  |                   |                           |
| Other operating                       | 17,500            | 17,027           | 473               | 19,624                    |
| Total Finance/Facilities Division     | <u>2,913,796</u>  | <u>2,619,963</u> | <u>293,833</u>    | <u>2,598,954</u>          |
| Total Economic & Physical Development | <u>11,054,086</u> | <u>9,653,562</u> | <u>1,400,524</u>  | <u>10,548,766</u>         |
| <b>Human Services</b>                 |                   |                  |                   |                           |
| Medical Examiner                      |                   |                  |                   |                           |
| Other operating                       | 100,000           | 81,600           | 18,400            | 96,500                    |
| <b>Mental Health Services</b>         |                   |                  |                   |                           |
| General Administration                |                   |                  |                   |                           |
| Other operating                       | 1,412,418         | 1,399,550        |                   |                           |
| Mental Health Assistance              | 122,789           | 122,789          |                   |                           |
|                                       | <u>1,535,207</u>  | <u>1,522,339</u> | <u>12,868</u>     | <u>1,590,254</u>          |
| Total Mental Health Services          | <u>1,535,207</u>  | <u>1,522,339</u> | <u>12,868</u>     | <u>1,590,254</u>          |
| <b>Social Services Department</b>     |                   |                  |                   |                           |
| Administration                        |                   |                  |                   |                           |
| Salaries & employee benefits          | 1,272,875         | 1,142,616        |                   |                           |
| Other operating                       | 1,098,399         | 1,100,973        |                   |                           |

**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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|   | <u>Budget</u>    | <u>Actuals</u>   | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|---|------------------|------------------|-------------------|---------------------------|
| Non-operating   | 2,784,211        | -                |                   |                           |
| Capital outlay  | 25,000           | -                |                   |                           |
|   | <u>5,180,485</u> | <u>2,243,589</u> | <u>2,936,896</u>  | <u>2,285,040</u>          |
| Children and Family Services                              |                  |                  |                   |                           |
| Salaries & employee benefits                              | 1,811,864        | 1,744,131        |                   |                           |
| Other operating   | 464,113          | 374,261          |                   |                           |
| Social Services assistance                                | 1,000            | 468              |                   |                           |
|   | <u>2,276,977</u> | <u>2,118,860</u> | <u>158,117</u>    | <u>2,117,992</u>          |
| Department of Human Resources Teams                       |                  |                  |                   |                           |
| Salaries & employee benefits                              | 275,607          | 275,824          |                   |                           |
| Other operating   | 13,465           | 6,897            |                   |                           |
| Social Services assistance                                | 2,500            | 907              |                   |                           |
|   | <u>291,572</u>   | <u>283,628</u>   | <u>7,944</u>      | <u>272,681</u>            |
| Children's Day Care                                       |                  |                  |                   |                           |
| Salaries & employee benefits                              | 387,511          | 385,984          |                   |                           |
| Other operating   | 4,777            | 3,252            |                   |                           |
|   | <u>392,288</u>   | <u>389,236</u>   | <u>3,052</u>      | <u>372,185</u>            |
| Intensive Family Preservation                             |                  |                  |                   |                           |
| Salaries & employee benefits                              | 180,374          | 148,556          |                   |                           |
| Other operating   | 24,084           | 17,871           |                   |                           |
| Social Services assistance                                | 500              | 2,648            |                   |                           |
|   | <u>204,958</u>   | <u>169,075</u>   | <u>35,883</u>     | <u>184,370</u>            |
| Early Childhood Development                               |                  |                  |                   |                           |
| Salaries & employee benefits                              | 64,774           | 62,216           |                   |                           |
| Other operating   | 7,716            | 10,406           |                   |                           |
|   | <u>72,490</u>    | <u>72,622</u>    | <u>(132)</u>      | <u>68,104</u>             |
| Prevention Management                                     |                  |                  |                   |                           |
| Salaries & employee benefits                              | 104,686          | 104,012          |                   |                           |
| Other operating   | 1,000            | 1,032            |                   |                           |
|   | <u>105,686</u>   | <u>105,044</u>   | <u>642</u>        | <u>87,229</u>             |
| American Recovery and Reinvestment Act -<br>Project Moves |                  |                  |                   |                           |
| Salaries & employee benefits                              | 310,273          | 98,177           |                   |                           |
| Other operating   | 6,469            | 19,865           |                   |                           |
| Social Services assistance                                | 1,412            | 29,323           |                   |                           |
|   | <u>318,154</u>   | <u>147,365</u>   | <u>170,789</u>    | <u>241,545</u>            |
| Family Children Teams / Family Preservation               |                  |                  |                   |                           |
| Salaries & employee benefits                              | 3,501,446        | 3,463,137        |                   |                           |
| Other operating   | 35,055           | 35,055           |                   |                           |
| Social Services assistance                                | 47,000           | 54,649           |                   |                           |
|   | <u>3,583,501</u> | <u>3,552,841</u> | <u>30,660</u>     | <u>3,410,795</u>          |
| Duke Endowment Family Children Project                    |                  |                  |                   |                           |
| Salaries & employee benefits                              | 737,237          | 697,013          |                   |                           |
| Other operating   | 123,575          | 65,848           |                   |                           |

**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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|                                | <u>Budget</u>    | <u>Actuals</u> | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|--------------------------------|------------------|----------------|-------------------|---------------------------|
| Social Services assistance     | 5,000            | 4,964          |                   |                           |
|                                | <u>865,812</u>   | <u>767,825</u> | <u>97,987</u>     | <u>564,308</u>            |
| Teen Up                        |                  |                |                   |                           |
| Salaries & employee benefits   | 125,831          | 113,636        |                   |                           |
| Other operating                | 17,000           | 14,196         |                   |                           |
| Social Services assistance     | 3,700            | 1,355          |                   |                           |
|                                | <u>146,531</u>   | <u>129,187</u> | <u>17,344</u>     | <u>137,339</u>            |
| Community Services Block Grant |                  |                |                   |                           |
| Salaries & employee benefits   | 197,618          | 191,065        |                   |                           |
| Other operating                | 11,763           | 8,462          |                   |                           |
| Social Services assistance     | 21,204           | 9,951          |                   |                           |
|                                | <u>230,585</u>   | <u>209,478</u> | <u>21,107</u>     | <u>218,951</u>            |
| Therapeutic Foster Care        |                  |                |                   |                           |
| Salaries & employee benefits   | 234,313          | 216,878        |                   |                           |
| Other operating                | 28,977           | 14,458         |                   |                           |
| Social Services assistance     | -                | 629            |                   |                           |
|                                | <u>263,290</u>   | <u>231,965</u> | <u>31,325</u>     | <u>247,272</u>            |
| Adoptions                      |                  |                |                   |                           |
| Salaries & employee benefits   | 879,509          | 754,335        |                   |                           |
| Other operating                | 17,056           | 13,682         |                   |                           |
| Social Services assistance     | 3,500            | 3,308          |                   |                           |
|                                | <u>900,065</u>   | <u>771,325</u> | <u>128,740</u>    | <u>768,548</u>            |
| Child Advocacy                 |                  |                |                   |                           |
| Salaries & employee benefits   | 254,221          | 252,557        |                   |                           |
| Other operating                | 115,698          | 114,173        |                   |                           |
| Social Services assistance     | 5,000            | 330            |                   |                           |
|                                | <u>374,919</u>   | <u>367,060</u> | <u>7,859</u>      | <u>335,373</u>            |
| FamilyNet Administration       |                  |                |                   |                           |
| Salaries & employee benefits   | 501,739          | 601,021        |                   |                           |
| Other operating                | 547,747          | 353,542        |                   |                           |
| Capital outlay                 | -                | 20,497         |                   |                           |
| Social Services assistance     | 10,000           | 6,435          |                   |                           |
|                                | <u>1,059,486</u> | <u>981,495</u> | <u>77,991</u>     | <u>999,403</u>            |
| FamilyNet Community Support    |                  |                |                   |                           |
| Salaries & employee benefits   | 343,310          | 320,597        |                   |                           |
| Other operating                | 33,054           | 17,603         |                   |                           |
|                                | <u>376,364</u>   | <u>338,200</u> | <u>38,164</u>     | <u>385,850</u>            |
| FamilyNet Act                  |                  |                |                   |                           |
| Salaries & employee benefits   | 506,664          | 540,351        |                   |                           |
| Other operating                | 62,050           | 22,642         |                   |                           |
| Social Services assistance     | 500              | 609            |                   |                           |
|                                | <u>569,214</u>   | <u>563,602</u> | <u>5,612</u>      | <u>471,287</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|                                       | <u>Budget</u>    | <u>Actuals</u>   | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|---------------------------------------|------------------|------------------|-------------------|---------------------------|
| FamilyNet In-home Services            |                  |                  |                   |                           |
| Salaries & employee benefits          | 405,654          | 406,582          |                   |                           |
| Other operating                       | 19,777           | 17,512           |                   |                           |
|                                       | <u>425,431</u>   | <u>424,094</u>   | <u>1,337</u>      | <u>304,347</u>            |
| FamilyNet Adolescent Services         |                  |                  |                   |                           |
| Salaries & employee benefits          | 328,836          | 227,941          |                   |                           |
| Other operating                       | 3,000            | 2,003            |                   |                           |
|                                       | <u>331,836</u>   | <u>229,944</u>   | <u>101,892</u>    | <u>208,015</u>            |
| FamilyNet Family Services             |                  |                  |                   |                           |
| Salaries & employee benefits          | 297,850          | 207,573          |                   |                           |
| Other operating                       | 5,500            | 2,691            |                   |                           |
|                                       | <u>303,350</u>   | <u>210,264</u>   | <u>93,086</u>     | <u>242,241</u>            |
| FamilyNet Children Services           |                  |                  |                   |                           |
| Salaries & employee benefits          | 370,060          | 289,736          |                   |                           |
| Other operating                       | 1,694            | 3,768            |                   |                           |
|                                       | <u>371,754</u>   | <u>293,504</u>   | <u>78,250</u>     | <u>356,783</u>            |
| FamilyNet ECST                        |                  |                  |                   |                           |
| Salaries & employee benefits          | 372,201          | 354,079          |                   |                           |
| Other operating                       | 40,200           | 23,045           |                   |                           |
| Social Services assistance            | 4,000            | 2,000            |                   |                           |
|                                       | <u>416,401</u>   | <u>379,124</u>   | <u>37,277</u>     | <u>402,580</u>            |
| FamilyNet Child Protective Services   |                  |                  |                   |                           |
| Salaries & employee benefits          | 61,324           | 60,898           |                   |                           |
| Other operating                       | 13,208           | 11,273           |                   |                           |
|                                       | <u>74,532</u>    | <u>72,171</u>    | <u>2,361</u>      | <u>106,771</u>            |
| Work First                            |                  |                  |                   |                           |
| Salaries & employee benefits          | 490,054          | 446,499          |                   |                           |
| Other operating                       | 158,507          | 112,543          |                   |                           |
| Social Services assistance            | 95,600           | 56,369           |                   |                           |
|                                       | <u>744,161</u>   | <u>615,411</u>   | <u>128,750</u>    | <u>603,555</u>            |
| Office Juvenile Justice Girls Program |                  |                  |                   |                           |
| Other operating                       | 49,255           | 41,103           |                   |                           |
| Social Services assistance            | 2,000            | 665              |                   |                           |
|                                       | <u>51,255</u>    | <u>41,768</u>    | <u>9,487</u>      | <u>39,345</u>             |
| Administration Group Homes            |                  |                  |                   |                           |
| Salaries & employee benefits          | 1,221,380        | 1,007,253        |                   |                           |
| Other operating                       | 50,988           | 41,743           |                   |                           |
|                                       | <u>1,272,368</u> | <u>1,048,996</u> | <u>223,372</u>    | <u>1,106,850</u>          |
| Emergency Shelter                     |                  |                  |                   |                           |
| Other operating                       | 6,000            | 4,640            |                   |                           |
|                                       | <u>6,000</u>     | <u>4,640</u>     | <u>1,360</u>      | <u>2,717</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|                                      | <u>Budget</u>    | <u>Actuals</u>   | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|--------------------------------------|------------------|------------------|-------------------|---------------------------|
| Girls Program                        |                  |                  |                   |                           |
| Other operating                      | 44,755           | 50,017           |                   |                           |
| Social Services assistance           | 3,000            | 640              |                   |                           |
| Capital outlay                       | 22,000           | -                |                   |                           |
|                                      | <u>69,755</u>    | <u>50,657</u>    | <u>19,098</u>     | <u>43,776</u>             |
| Boys Program                         |                  |                  |                   |                           |
| Other operating                      | 49,155           | 47,454           |                   |                           |
| Social Services assistance           | 3,000            | 2,162            |                   |                           |
|                                      | <u>52,155</u>    | <u>49,616</u>    | <u>2,539</u>      | <u>47,926</u>             |
| Office Juvenile Justice Boys Program |                  |                  |                   |                           |
| Other operating                      | 58,455           | 55,037           |                   |                           |
| Social Services assistance           | 2,000            | 1,177            |                   |                           |
|                                      | <u>60,455</u>    | <u>56,214</u>    | <u>4,241</u>      | <u>52,786</u>             |
| Adult Services                       |                  |                  |                   |                           |
| Other operating                      | 390,402          | 401,045          |                   |                           |
| Social Services assistance           | 1,324,009        | 1,263,508        |                   |                           |
|                                      | <u>1,714,411</u> | <u>1,664,553</u> | <u>49,858</u>     | <u>1,712,563</u>          |
| Adult Social Work                    |                  |                  |                   |                           |
| Salaries & employee benefits         | 1,319,630        | 1,241,537        |                   |                           |
| Other operating                      | 73,422           | 50,264           |                   |                           |
| Social Services assistance           | 13,000           | 10,899           |                   |                           |
|                                      | <u>1,406,052</u> | <u>1,302,700</u> | <u>103,352</u>    | <u>1,304,032</u>          |
| Medicaid Administration              |                  |                  |                   |                           |
| Salaries & employee benefits         | 901,920          | 895,020          |                   |                           |
| Other operating                      | 7,554            | 6,787            |                   |                           |
|                                      | <u>909,474</u>   | <u>901,807</u>   | <u>7,667</u>      | <u>833,575</u>            |
| Transportation                       |                  |                  |                   |                           |
| Salaries & employee benefits         | 392,964          | 385,350          |                   |                           |
| Other operating                      | 285,973          | 280,991          |                   |                           |
| Capital outlay                       | 117,000          | 90,679           |                   |                           |
|                                      | <u>795,937</u>   | <u>757,020</u>   | <u>38,917</u>     | <u>785,119</u>            |
| Nutrition                            |                  |                  |                   |                           |
| Salaries & employee benefits         | 191,863          | 153,875          |                   |                           |
| Other operating                      | 68,313           | 85,787           |                   |                           |
| Social Services assistance           | 504,007          | 439,838          |                   |                           |
|                                      | <u>764,183</u>   | <u>679,500</u>   | <u>84,683</u>     | <u>589,148</u>            |
| Public Assistance Administration     |                  |                  |                   |                           |
| Salaries & employee benefits         | 1,394,001        | 1,394,248        |                   |                           |
| Other operating                      | 113,445          | 85,478           |                   |                           |
|                                      | <u>1,507,446</u> | <u>1,479,726</u> | <u>27,720</u>     | <u>1,392,713</u>          |
| Food Stamps                          |                  |                  |                   |                           |
| Salaries & employee benefits         | 1,422,802        | 1,397,121        |                   |                           |
| Other operating                      | 82,939           | 80,743           |                   |                           |
| Social Services assistance           | 10,000           | 4,730            |                   |                           |

**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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|                                 | <u>Budget</u>     | <u>Actuals</u>    | <u>Over/Under</u> | <u>Prior Year<br/>Actuals</u> |
|---------------------------------|-------------------|-------------------|-------------------|-------------------------------|
|                                 | 1,515,741         | 1,482,594         | 33,147            | 1,226,362                     |
| Child Support                   |                   |                   |                   |                               |
| Salaries & employee benefits    | 1,329,006         | 1,144,011         |                   |                               |
| Other operating                 | 27,831            | 14,317            |                   |                               |
|                                 | <u>1,356,837</u>  | <u>1,158,328</u>  | <u>198,509</u>    | <u>1,220,588</u>              |
| General Assistance              |                   |                   |                   |                               |
| Other operating                 | 53,000            | 45,154            |                   |                               |
| Social Services assistance      | 115,000           | 111,502           |                   |                               |
|                                 | <u>168,000</u>    | <u>156,656</u>    | <u>11,344</u>     | <u>142,548</u>                |
| Public Assistance Payments      |                   |                   |                   |                               |
| Social Services assistance      | 1,340,012         | 1,241,740         | 98,272            | 1,252,086                     |
| Children's Purchase Services    |                   |                   |                   |                               |
| Social Services assistance      | 9,882,547         | 9,061,878         | 820,669           | 10,060,335                    |
| Total Social Services           | <u>42,752,470</u> | <u>36,805,302</u> | <u>5,947,168</u>  | <u>37,205,033</u>             |
| <b>Public Health Department</b> |                   |                   |                   |                               |
| Health Administration           |                   |                   |                   |                               |
| Salaries & employee benefits    | 707,640           | 695,883           |                   |                               |
| Other operating                 | 449,114           | 227,926           |                   |                               |
|                                 | <u>1,156,754</u>  | <u>923,809</u>    | <u>232,945</u>    | <u>898,131</u>                |
| Home Health                     |                   |                   |                   |                               |
| Salaries & employee benefits    | 1,763,345         | 1,637,176         |                   |                               |
| Other operating                 | 1,451,239         | 1,386,394         |                   |                               |
|                                 | <u>3,214,584</u>  | <u>3,023,570</u>  | <u>191,014</u>    | <u>2,792,320</u>              |
| Environmental Health            |                   |                   |                   |                               |
| Salaries & employee benefits    | 869,508           | 788,819           |                   |                               |
| Other operating                 | 135,390           | 116,348           |                   |                               |
|                                 | <u>1,004,898</u>  | <u>905,167</u>    | <u>99,731</u>     | <u>967,301</u>                |
| Maternal Health                 |                   |                   |                   |                               |
| Salaries & employee benefits    | 566,904           | 561,765           |                   |                               |
| Other operating                 | 1,057,581         | 914,049           |                   |                               |
| Public Health assistance        | 30,057            | 33,224            |                   |                               |
|                                 | <u>1,654,542</u>  | <u>1,509,038</u>  | <u>145,504</u>    | <u>1,550,401</u>              |
| Family Care Coordination        |                   |                   |                   |                               |
| Salaries & employee benefits    | 399,161           | 414,797           |                   |                               |
| Other operating                 | 25,125            | 19,170            |                   |                               |
|                                 | <u>424,286</u>    | <u>433,967</u>    | <u>(9,681)</u>    | <u>704,081</u>                |
| Child Health                    |                   |                   |                   |                               |
| Salaries & employee benefits    | 526,438           | 568,728           |                   |                               |
| Other operating                 | 92,066            | 83,218            |                   |                               |
|                                 | <u>618,504</u>    | <u>651,946</u>    | <u>(33,442)</u>   | <u>587,857</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>Budget</u>  | <u>Actuals</u> | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|--|----------------|----------------|-------------------|---------------------------|
| Child Health - Human Resource Teams                      |                |                |                   |                           |
| Salaries & employee benefits                             | 456,114        | 464,164        |                   |                           |
| Other operating  | 89,254         | 57,310         |                   |                           |
|  | <u>545,368</u> | <u>521,474</u> | <u>23,894</u>     | <u>453,127</u>            |
| Child Health - Smart Start                               |                |                |                   |                           |
| Salaries & employee benefits                             | 170,550        | 172,543        |                   |                           |
| Other operating  | 21,053         | 19,797         |                   |                           |
|  | <u>191,603</u> | <u>192,340</u> | <u>(737)</u>      | <u>195,080</u>            |
| Health and Wellness                                      |                |                |                   |                           |
| Salaries & employee benefits                             | 67,500         | 70,551         |                   |                           |
| Other operating  | 34,198         | 17,536         |                   |                           |
|  | <u>101,698</u> | <u>88,087</u>  | <u>13,611</u>     | <u>72,193</u>             |
| School Health Assistants                                 |                |                |                   |                           |
|  | <u>-</u>       | <u>-</u>       | <u>-</u>          | <u>21,778</u>             |
| School Nurse Fund Initiative                             |                |                |                   |                           |
| Salaries & employee benefits                             | 149,902        | 151,441        |                   |                           |
| Other operating  | 14,819         | 8,830          |                   |                           |
|  | <u>164,721</u> | <u>160,271</u> | <u>4,450</u>      | <u>152,319</u>            |
| School Nurses Initiative - Catawba Valley Medical Center |                |                |                   |                           |
| Salaries & employee benefits                             | 270,473        | 273,372        |                   |                           |
| Other operating  | 27,583         | 22,845         |                   |                           |
|  | <u>298,056</u> | <u>296,217</u> | <u>1,839</u>      | <u>281,502</u>            |
| School Nurses - Catawba County                           |                |                |                   |                           |
| Salaries & employee benefits                             | 210,923        | 211,986        |                   |                           |
| Other operating  | 26,715         | 21,533         |                   |                           |
|  | <u>237,638</u> | <u>233,519</u> | <u>4,119</u>      | <u>221,263</u>            |
| School Nurses - Newton-Conover                           |                |                |                   |                           |
| Salaries & employee benefits                             | 103,526        | 104,467        |                   |                           |
| Other operating  | 5,040          | 2,929          |                   |                           |
|  | <u>108,566</u> | <u>107,396</u> | <u>1,170</u>      | <u>106,879</u>            |
| School Nurses Initiative - Catawba County                |                |                |                   |                           |
| Salaries & employee benefits                             | 58,973         | 60,239         |                   |                           |
| Other operating  | 7,569          | 6,203          |                   |                           |
|  | <u>66,542</u>  | <u>66,442</u>  | <u>100</u>        | <u>23,117</u>             |
| Dental Health  |                |                |                   |                           |
| Salaries & employee benefits                             | 329,060        | 333,189        |                   |                           |
| Other operating  | 96,661         | 62,145         |                   |                           |
| Public Health assistance                                 | -              | 25,447         |                   |                           |
|  | <u>425,721</u> | <u>420,781</u> | <u>4,940</u>      | <u>400,647</u>            |
| Glaucoma/Adult Health                                    |                |                |                   |                           |
| Salaries & employee benefits                             | 328,789        | 299,039        |                   |                           |
| Other operating  | 337,421        | 298,477        |                   |                           |
|  | <u>666,210</u> | <u>597,516</u> | <u>68,694</u>     | <u>573,673</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|                                       | <u>Budget</u>     | <u>Actuals</u>    | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|---------------------------------------|-------------------|-------------------|-------------------|---------------------------|
| Bioterrorism Grant                    |                   |                   |                   |                           |
| Salaries & employee benefits          | 32,846            | 32,124            |                   |                           |
| Other operating                       | 111,439           | 89,452            |                   |                           |
|                                       | <u>144,285</u>    | <u>121,576</u>    | <u>22,709</u>     | <u>246,214</u>            |
| ABCD Grant                            |                   |                   |                   |                           |
| Salaries & employee benefits          | 13,899            | 15,616            |                   |                           |
| Other operating                       | 2,801             | 2,850             |                   |                           |
|                                       | <u>16,700</u>     | <u>18,466</u>     | <u>(1,766)</u>    | <u>-</u>                  |
| Nurses/Family Planning                |                   |                   |                   |                           |
| Salaries & employee benefits          | 867,611           | 861,788           |                   |                           |
| Other operating                       | 220,296           | 196,383           |                   |                           |
|                                       | <u>1,087,907</u>  | <u>1,058,171</u>  | <u>29,736</u>     | <u>984,551</u>            |
| Women Infants Children Program        |                   |                   |                   |                           |
| Salaries & employee benefits          | 690,536           | 695,582           |                   |                           |
| Other operating                       | 122,548           | 106,365           |                   |                           |
|                                       | <u>813,084</u>    | <u>801,947</u>    | <u>11,137</u>     | <u>754,449</u>            |
| Total Public Health                   | <u>12,941,667</u> | <u>12,131,700</u> | <u>809,967</u>    | <u>11,986,883</u>         |
| Total Human Services                  | <u>57,329,344</u> | <u>50,540,941</u> | <u>6,788,403</u>  | <u>50,878,670</u>         |
| <b>Culture and Recreation</b>         |                   |                   |                   |                           |
| <b>County Library</b>                 |                   |                   |                   |                           |
| Library Administration - Main Library |                   |                   |                   |                           |
| Salaries & employee benefits          | 868,869           | 848,284           |                   |                           |
| Other operating                       | 289,114           | 281,539           |                   |                           |
| Non-operating                         | 222,183           | -                 |                   |                           |
|                                       | <u>1,380,166</u>  | <u>1,129,823</u>  | <u>250,343</u>    | <u>1,216,906</u>          |
| Sherrills Ford Branch                 |                   |                   |                   |                           |
| Salaries & employee benefits          | 99,454            | 99,373            |                   |                           |
| Other operating                       | 43,160            | 43,549            |                   |                           |
|                                       | <u>142,614</u>    | <u>142,922</u>    | <u>(308)</u>      | <u>156,376</u>            |
| Maiden Branch                         |                   |                   |                   |                           |
| Salaries & employee benefits          | 97,691            | 90,086            |                   |                           |
| Other operating                       | 30,599            | 26,850            |                   |                           |
|                                       | <u>128,290</u>    | <u>116,936</u>    | <u>11,354</u>     | <u>123,407</u>            |
| St. Stephens Branch                   |                   |                   |                   |                           |
| Salaries & employee benefits          | 285,260           | 283,539           |                   |                           |
| Other operating                       | 110,830           | 96,690            |                   |                           |
|                                       | <u>396,090</u>    | <u>380,229</u>    | <u>15,861</u>     | <u>373,663</u>            |
| Southwest Branch Library              |                   |                   |                   |                           |
| Salaries & employee benefits          | 134,112           | 131,449           |                   |                           |
| Other operating                       | 121,915           | 114,746           |                   |                           |
|                                       | <u>256,027</u>    | <u>246,195</u>    | <u>9,832</u>      | <u>243,644</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|                                  | <u>Budget</u>     | <u>Actuals</u>    | <u>Over/Under</u> | <u>Prior Year Actuals</u> |
|----------------------------------|-------------------|-------------------|-------------------|---------------------------|
| Conover Branch Library           |                   |                   |                   |                           |
| Salaries & employee benefits     | 51,095            | 50,921            |                   |                           |
| Other operating                  | 26,253            | 21,655            |                   |                           |
|                                  | <u>77,348</u>     | <u>72,576</u>     | <u>4,772</u>      | <u>69,649</u>             |
| Claremont Branch Library         |                   |                   |                   |                           |
| Salaries & employee benefits     | 36,008            | 35,426            |                   |                           |
| Other operating                  | 20,174            | 16,423            |                   |                           |
|                                  | <u>56,182</u>     | <u>51,849</u>     | <u>4,333</u>      | <u>48,769</u>             |
| Total County Library             | <u>2,436,717</u>  | <u>2,140,530</u>  | <u>296,187</u>    | <u>2,232,414</u>          |
| Arts-Administration              |                   |                   |                   |                           |
| Other operating                  | 521,000           | 521,000           | -                 | 526,254                   |
| Other Cultural                   |                   |                   |                   |                           |
| Other operating                  | 4,000             | -                 | 4,000             | -                         |
| Total Culture and Recreation     | <u>2,961,717</u>  | <u>2,661,530</u>  | <u>300,187</u>    | <u>2,758,668</u>          |
| <b>Education</b>                 |                   |                   |                   |                           |
| Catawba County Schools           |                   |                   |                   |                           |
| Current expense                  | 24,719,250        | 24,719,250        |                   |                           |
| Fines and forfeitures            | 707,250           | 563,825           |                   |                           |
|                                  | <u>25,426,500</u> | <u>25,283,075</u> | <u>143,425</u>    | <u>24,897,176</u>         |
| Newton-Conover City Schools      |                   |                   |                   |                           |
| Current expense                  | 4,171,463         | 4,171,463         |                   |                           |
| Fines and forfeitures            | 119,351           | 95,162            |                   |                           |
|                                  | <u>4,290,814</u>  | <u>4,266,625</u>  | <u>24,189</u>     | <u>4,061,819</u>          |
| Hickory City Schools             |                   |                   |                   |                           |
| Current expense                  | 6,295,169         | 6,295,169         |                   |                           |
| Fines and forfeitures            | 180,113           | 137,014           |                   |                           |
|                                  | <u>6,475,282</u>  | <u>6,432,183</u>  | <u>43,099</u>     | <u>6,315,721</u>          |
| Catawba Valley Community College |                   |                   |                   |                           |
| Current expense                  | 3,617,068         | 3,617,068         | -                 | 3,332,000                 |
| Total Education                  | <u>39,809,664</u> | <u>39,598,951</u> | <u>210,713</u>    | <u>38,606,716</u>         |
| <b>Debt Service</b>              |                   |                   |                   |                           |
| General obligation bonds         |                   |                   |                   |                           |
| Principal                        | 5,200,005         | 5,200,000         |                   |                           |
| Interest                         | 729,775           | 729,769           |                   |                           |
|                                  | <u>5,929,780</u>  | <u>5,929,769</u>  | <u>11</u>         | <u>7,448,494</u>          |
| Installment purchases            |                   |                   |                   |                           |
| Principal                        | 6,817,060         | 4,141,151         |                   |                           |
| Interest                         | 3,330,406         | 2,056,399         |                   |                           |
|                                  | <u>10,147,466</u> | <u>6,197,550</u>  | <u>3,949,916</u>  | <u>6,347,744</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>Budget</u>       | <u>Actuals</u>       | <u>Over/Under</u>   | <u>Prior Year Actuals</u> |
|--|---------------------|----------------------|---------------------|---------------------------|
| Certificates of Participation            |                     |                      |                     |                           |
| Principal                                | 2,780,005           | 2,780,000            |                     |                           |
| Interest                                 | 1,978,255           | 1,978,250            |                     |                           |
|  | <u>4,758,260</u>    | <u>4,758,250</u>     | <u>10</u>           | <u>4,890,975</u>          |
| Qualified Zone Academy Bonds             |                     |                      |                     |                           |
| Principal                                | 50,000              | 50,000               | -                   | 50,000                    |
| Build America Bonds                      |                     |                      |                     |                           |
| Principal                                | 289,720             | 289,715              |                     |                           |
| Interest                                 | 212,950             | 138,411              |                     |                           |
|  | <u>502,670</u>      | <u>428,126</u>       | <u>74,544</u>       | <u>-</u>                  |
| Qualified School Construction Bonds      |                     |                      |                     |                           |
| Principal (sinking fund escrow)          | -                   | 716,951              |                     |                           |
| Interest                                 | 537,715             | -                    |                     |                           |
|  | <u>537,715</u>      | <u>716,951</u>       | <u>(179,236)</u>    | <u>-</u>                  |
| Total Debt Service                       | <u>21,925,891</u>   | <u>18,080,646</u>    | <u>3,845,245</u>    | <u>18,737,213</u>         |
| Total expenditures                       | <u>170,739,032</u>  | <u>153,334,368</u>   | <u>17,404,664</u>   | <u>156,957,848</u>        |
| Revenues over (under) expenditures       | <u>(11,305,122)</u> | <u>5,807,058</u>     | <u>17,112,180</u>   | <u>4,124,996</u>          |
| <b>Other financing sources (uses)</b>    |                     |                      |                     |                           |
| Transfers from                           |                     |                      |                     |                           |
| General Capital Reserve Fund             | 83,879              | 83,879               | -                   | 86,288                    |
| School Capital Fund                      | 50,000              | 50,000               | -                   | 2,524,631                 |
| School Construction Fund                 | 322,792             | 322,792              | -                   | -                         |
| Transfers to                             |                     |                      |                     |                           |
| Citizens Alert System Fund               | (15,285)            | (15,285)             | -                   | (10,341)                  |
| Reappraisal Fund                         | (397,685)           | (397,685)            | -                   | (439,680)                 |
| General Capital Reserve Fund             | (71,443)            | (71,443)             | -                   | (300,000)                 |
| Rescue Squads Fund                       | -                   | -                    | -                   | (1,034,362)               |
| General Capital Projects Fund            | (1,394,843)         | (1,394,843)          | -                   | -                         |
| Water and Sewer Construction Fund        | (3,561,973)         | (3,561,973)          | -                   | -                         |
| Water and Sewer Fund                     | -                   | -                    | -                   | (3,700,000)               |
| Installment purchase obligation issued   | 1,820,791           | -                    | (1,820,791)         | -                         |
| Fund Balance appropriated/contingency    | 14,468,889          | -                    | (14,468,889)        | -                         |
| Total other financing sources (uses)     | <u>11,305,122</u>   | <u>(4,984,558)</u>   | <u>(16,289,680)</u> | <u>(2,873,464)</u>        |
| Net change in fund balance               | <u>-</u>            | <u>822,500</u>       | <u>822,500</u>      | <u>1,251,532</u>          |
| <b>Fund Balances - Beginning of Year</b> |                     | <u>51,665,535</u>    |                     |                           |
| <b>Fund Balances - End of Year</b>       |                     | <u>\$ 52,488,035</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>      |                   |                    | <u>Actual Prior<br/>Year</u> |
|--|------------------|-------------------|--------------------|------------------------------|
|  | <u>Budget</u>    | <u>Actual</u>     | <u>Over/Under</u>  |                              |
| <b>Revenues</b>                              |                  |                   |                    |                              |
| Investment earnings                          | \$ -             | \$ 5,397          | \$ 5,397           | \$ 11,305                    |
| Total revenues                               | <u>-</u>         | <u>5,397</u>      | <u>5,397</u>       | <u>11,305</u>                |
| <b>Expenditures</b>                          |                  |                   |                    |                              |
| Current                                      |                  |                   |                    |                              |
| General government                           |                  |                   |                    |                              |
| Salaries & employee benefits                 | 349,040          | 343,281           | 5,759              | 336,490                      |
| Other operating                              | 100,445          | 81,482            | 18,963             | 73,289                       |
| Capital outlay                               | 25,300           | 22,586            | 2,714              | -                            |
| Total expenditures                           | <u>474,785</u>   | <u>447,349</u>    | <u>27,436</u>      | <u>409,779</u>               |
| Excess of revenues over (under) expenditures | <u>(474,785)</u> | <u>(441,952)</u>  | <u>32,833</u>      | <u>(398,474)</u>             |
| <b>Other Financing Sources (Uses)</b>        |                  |                   |                    |                              |
| Transfers from                               |                  |                   |                    |                              |
| General Fund                                 | 397,685          | 397,685           | -                  | 439,680                      |
| Fund balance appropriated                    | 77,100           | -                 | (77,100)           | -                            |
| Total other financing sources (uses)         | <u>474,785</u>   | <u>397,685</u>    | <u>(77,100)</u>    | <u>439,680</u>               |
| Net change in fund balance                   | <u>\$ -</u>      | <u>(44,267)</u>   | <u>\$ (44,267)</u> | <u>41,206</u>                |
| <b>Fund Balances - Beginning of Year</b>     |                  | <u>195,539</u>    |                    | <u>154,333</u>               |
| <b>Fund Balances - End of Year</b>           |                  | <u>\$ 151,272</u> |                    | <u>\$ 195,539</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>     |                   |                     | <u>Actual Prior<br/>Year</u> |
|--|-----------------|-------------------|---------------------|------------------------------|
|  | <u>Budget</u>   | <u>Actual</u>     | <u>Over/Under</u>   |                              |
| <b>Revenues</b>                              |                 |                   |                     |                              |
| Investment earnings                          | \$ -            | \$ 7,142          | \$ 7,142            | \$ 13,966                    |
| Total revenues                               | <u>-</u>        | <u>7,142</u>      | <u>7,142</u>        | <u>13,966</u>                |
| <b>Expenditures</b>                          |                 |                   |                     |                              |
| Other operating                              | 71,443          | -                 | 71,443              | -                            |
| Total expenditures                           | <u>71,443</u>   | <u>-</u>          | <u>71,443</u>       | <u>-</u>                     |
| Excess of revenues over (under) expenditures | <u>(71,443)</u> | <u>7,142</u>      | <u>78,585</u>       | <u>13,966</u>                |
| <b>Other Financing Sources (Uses)</b>        |                 |                   |                     |                              |
| Transfers from                               |                 |                   |                     |                              |
| General Fund                                 | 71,443          | 71,443            | -                   | 300,000                      |
| Fund balance appropriated                    | 309,035         | -                 | (309,035)           | -                            |
| Transfers to                                 |                 |                   |                     |                              |
| General Fund                                 | (83,879)        | (83,879)          | -                   | -                            |
| General Capital Project Funds                | (225,156)       | (225,156)         | -                   | (86,288)                     |
| Total other financing sources (uses)         | <u>71,443</u>   | <u>(237,592)</u>  | <u>(309,035)</u>    | <u>213,712</u>               |
| Net change in fund balance                   | <u>\$ -</u>     | <u>(230,450)</u>  | <u>\$ (230,450)</u> | <u>227,678</u>               |
| <b>Fund Balances - Beginning of Year</b>     |                 | <u>675,767</u>    |                     | <u>448,089</u>               |
| <b>Fund Balances - End of Year</b>           |                 | <u>\$ 445,317</u> |                     | <u>\$ 675,767</u>            |

## **Combining Statements for Nonmajor Funds**

**CATAWBA COUNTY, NORTH CAROLINA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2011**

|  | <b>Special<br/>Revenue Funds<br/>(Schedule C-1)</b> | <b>Capital Project<br/>Funds<br/>(Schedule D-1)</b> | <b>Total Nonmajor<br/>Governmental<br/>Funds<br/>(Exhibit 3)</b> |
|--|---|---|--|
| <b>Assets</b>                            |   |   |  |
| Cash and investments                     | \$ 4,047,306  | \$ 14,502,666                                       | \$ 18,549,972  |
| Taxes receivable - net                   | 194,603   | -   | 194,603  |
| Due from other governments               | 108,725   | 962,010   | 1,070,735  |
| Interest receivable                      | 11,940  | 33,174  | 45,114   |
| Restricted cash and investments          | <u>-</u>  | <u>88,862</u>                                       | <u>88,862</u>  |
| Total assets                             | <u>4,362,574</u>                                    | <u>15,586,712</u>                                   | <u>19,949,286</u>  |
| <b>Liabilities</b>                       |   |   |  |
| Accounts payable and accrued liabilities | 16,639  | 146,616   | 163,255  |
| Deferred revenues                        | 212,306   | -   | 212,306  |
| Due to General Fund                      | <u>1,318</u>  | <u>-</u>  | <u>1,318</u>   |
| Total liabilities                        | <u>230,263</u>                                      | <u>146,616</u>                                      | <u>376,879</u>   |
| <b>Fund Balances</b>                     |   |   |  |
| Restricted                               |   |   |  |
| Stabilization by State Statute           | 120,665   | 995,184   | 1,115,849  |
| School Capital                           | -   | 88,862  | 88,862   |
| Public Safety                            | 2,743,445   | -   | 2,743,445  |
| Fire Protection                          | 852,061   | -   | 852,061  |
| Library Endowment                        | 234,704   | -   | 234,704  |
| Scholarship                              | 43,207  | -   | 43,207   |
| Parks Preservation                       | 142,407   | -   | 142,407  |
| Hospital Capital                         | -   | 5,347,139   | 5,347,139  |
| Committed                                |   |   |  |
| School Capital                           | -   | 8,985,425   | 8,985,425  |
| Hospital Construction                    | -   | 23,486  | 23,486   |
| Unassigned                               | <u>(4,178)</u>                                      | <u>-</u>  | <u>(4,178)</u>   |
| Total fund balances                      | <u>4,132,311</u>                                    | <u>15,440,096</u>                                   | <u>19,572,407</u>  |
| Total liabilities and fund balances      | <u>\$ 4,362,574</u>                                 | <u>\$ 15,586,712</u>                                | <u>\$ 19,949,286</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, 2011**

|  | <b>Special<br/>Revenue Funds<br/>(Schedule C-3)</b> | <b>Capital Project<br/>Funds<br/>(Schedule D-2)</b> | <b>Total Nonmajor<br/>Governmental<br/>Funds<br/>(Exhibit 4)</b> |
|--|---|---|--|
| <b>Revenues</b>                              |   |   |  |
| Ad valorem taxes                             | \$ 5,521,899  | \$ -  | \$ 5,521,899   |
| Other taxes                                  | -   | 3,725,450   | 3,725,450  |
| Restricted intergovernmental revenues        | 1,409,239   | -   | 1,409,239  |
| Investment earnings                          | 68,811  | 173,036   | 241,847  |
| Miscellaneous                                | 21,600  | 65,000  | 86,600   |
| Total revenues                               | <u>7,021,549</u>                                    | <u>3,963,486</u>                                    | <u>10,985,035</u>  |
| <b>Expenditures</b>                          |   |   |  |
| Current                                      |   |   |  |
| Public safety                                | 7,632,434   | -   | 7,632,434  |
| Economic and physical development            | 273,389   | -   | 273,389  |
| Capital outlay                               | -   | 5,050,915   | 5,050,915  |
| Total expenditures                           | <u>7,905,823</u>                                    | <u>5,050,915</u>                                    | <u>12,956,738</u>  |
| Excess of revenues over (under) expenditures | (884,274)   | (1,087,429)   | (1,971,703)  |
| <b>Other Financing Sources (Uses)</b>        |   |   |  |
| Transfers from other funds                   | 15,285  | 83,654  | 98,939   |
| Transfers to other funds                     | -   | (100,000)   | (100,000)  |
| Total other financing sources (uses)         | <u>15,285</u>                                       | <u>(16,346)</u>                                     | <u>(1,061)</u>   |
| Net change in fund balance                   | (868,989)   | (1,103,775)   | (1,972,764)  |
| <b>Fund Balances - Beginning of Year</b>     | <u>5,001,300</u>                                    | <u>16,543,871</u>                                   | <u>21,545,171</u>  |
| <b>Fund Balances - End of Year</b>           | <u>\$ 4,132,311</u>                                 | <u>\$ 15,440,096</u>                                | <u>\$ 19,572,407</u>   |



## **Nonmajor Special Revenue Funds**

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

### *Emergency Telephone System Fund -*

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

### *Citizens' Alert System Fund –*

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

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

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

### *Rescue Squads Fund -*

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

### *Library Endowment Fund –*

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

### *Gretchen Peed Scholarship Fund –*

To account for donations that are stipulated for scholarships.

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

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

### *Community Development Fund –*

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

### *Fire District Funds -*

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2011**

|  | <u>Emergency<br/>Telephone<br/>System Fund</u> | <u>Citizens'<br/>Alert System<br/>Fund</u> | <u>Narcotics<br/>Seized<br/>Funds And<br/>Property Fund</u> | <u>Rescue<br/>Squads<br/>Fund</u> |
|--|--|--|---|-----------------------------------|
| <b>Assets</b>                            |  |  |   |                                   |
| Cash and investments                     | \$ 2,182,811                                   | \$ 22,588                                  | \$ 257,028  | \$ 292,987                        |
| Taxes receivable - net                   | -  | -  | -   | -                                 |
| Due from other governments               | 95,392   | 10,000                                     | 2,965   | -                                 |
| Other receivables                        | -  | -  | -   | -                                 |
| Interest receivable                      | 7,681  | 55   | 614   | 857                               |
| Total assets                             | <u>2,285,884</u>                               | <u>32,643</u>                              | <u>260,607</u>  | <u>293,844</u>                    |
| <b>Liabilities</b>                       |  |  |   |                                   |
| Accounts payable and accrued liabilities | 9,617  | 1,396                                      | -   | 956                               |
| Deferred revenues                        | -  | -  | -   | -                                 |
| Due to General Fund                      | -  | -  | -   | -                                 |
| Total liabilities                        | <u>9,617</u>                                   | <u>1,396</u>                               | <u>-</u>  | <u>956</u>                        |
| <b>Fund Balances</b>                     |  |  |   |                                   |
| Restricted                               |  |  |   |                                   |
| Stabilization by State Statute           | 103,073  | 10,055                                     | 3,579   | 857                               |
| Public Safety                            | 2,173,194                                      | 21,192                                     | 257,028   | 292,031                           |
| Fire Protection                          | -  | -  | -   | -                                 |
| Library Endowment                        | -  | -  | -   | -                                 |
| Scholarship                              | -  | -  | -   | -                                 |
| Parks Preservation                       | -  | -  | -   | -                                 |
| Unassigned                               | -  | -  | -   | -                                 |
| Total fund balances                      | <u>2,276,267</u>                               | <u>31,247</u>                              | <u>260,607</u>  | <u>292,888</u>                    |
| Total liabilities and fund balances      | <u>\$ 2,285,884</u>                            | <u>\$ 32,643</u>                           | <u>\$ 260,607</u>   | <u>\$ 293,844</u>                 |

| <u>Library<br/>Endowment<br/>Fund</u> | <u>Gretchen<br/>Peed<br/>Scholarship<br/>Fund</u> | <u>Parks/<br/>Historic<br/>Preservation<br/>Fund</u> | <u>Community<br/>Development<br/>Fund</u> | <u>Fire District<br/>Funds</u> | <u>Total Nonmajor<br/>Special<br/>Revenue<br/>Funds</u> |
|---------------------------------------|---|--|---|--------------------------------|---|
| \$ 234,704                            | \$ 43,207   | \$ 142,407   | \$ -                                      | \$ 871,574                     | \$ 4,047,306  |
| -                                     | -   | -  | -   | 194,603                        | 194,603   |
| -                                     | -   | -  | 368                                       | -                              | 108,725   |
| -                                     | -   | -  | -   | -                              | -   |
| 502                                   | 92  | 304  | -   | 1,835                          | 11,940  |
| <u>235,206</u>                        | <u>43,299</u>                                     | <u>142,711</u>                                       | <u>368</u>                                | <u>1,068,012</u>               | <u>4,362,574</u>  |
| -                                     | -   | -  | 2,860                                     | 1,810                          | 16,639  |
| -                                     | -   | -  | -   | 212,306                        | 212,306   |
| -                                     | -   | -  | 1,318                                     | -                              | 1,318   |
| -                                     | -   | -  | <u>4,178</u>                              | <u>214,116</u>                 | <u>230,263</u>  |
| 502                                   | 92  | 304  | 368                                       | 1,835                          | 120,665   |
| -                                     | -   | -  | -   | -                              | 2,743,445   |
| -                                     | -   | -  | -   | 852,061                        | 852,061   |
| 234,704                               | -   | -  | -   | -                              | 234,704   |
| -                                     | 43,207  | -  | -   | -                              | 43,207  |
| -                                     | -   | 142,407  | -   | -                              | 142,407   |
| -                                     | -   | -  | (4,178)                                   | -                              | (4,178)   |
| <u>235,206</u>                        | <u>43,299</u>                                     | <u>142,711</u>                                       | <u>(3,810)</u>                            | <u>853,896</u>                 | <u>4,132,311</u>  |
| <u>\$ 235,206</u>                     | <u>\$ 43,299</u>                                  | <u>\$ 142,711</u>                                    | <u>\$ 368</u>                             | <u>\$ 1,068,012</u>            | <u>\$ 4,362,574</u>                                     |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Fire District Funds**  
**Subcombining Balance Sheet**  
**June 30, 2011**

|  | <u>Mountain View<br/>Fire District<br/>Fund</u> | <u>Propst<br/>Fire District<br/>Fund</u> | <u>St. Stephens<br/>Fire District<br/>Fund</u> | <u>Conover Rural<br/>Fire District<br/>Fund</u> | <u>Oxford<br/>Fire District<br/>Fund</u> |
|--|---|--|--|---|--|
| <b>Assets</b>                            |   |  |  |   |  |
| Cash and investments                     | \$ 16,718                                       | \$ 16,918                                | \$ 81,392                                      | \$ 176,617                                      | \$ 34,917                                |
| Taxes receivable - net                   | 13,905  | 20,121                                   | 23,636   | 2,810   | 14,863                                   |
| Interest receivable                      | 30  | 31                                       | 147  | 374   | 69                                       |
| Total assets                             | <u>30,653</u>                                   | <u>37,070</u>                            | <u>105,175</u>                                 | <u>179,801</u>                                  | <u>49,849</u>                            |
| <b>Liabilities</b>                       |   |  |  |   |  |
| Accounts payable and accrued liabilities | -   | -  | -  | -   | -  |
| Deferred revenues                        | 15,996  | 21,068                                   | 26,761   | 3,197   | 15,826                                   |
| Total liabilities                        | <u>15,996</u>                                   | <u>21,068</u>                            | <u>26,761</u>                                  | <u>3,197</u>                                    | <u>15,826</u>                            |
| <b>Fund Balances</b>                     |   |  |  |   |  |
| Restricted                               |   |  |  |   |  |
| Stabilization by State Statute           | 30  | 31                                       | 147  | 374   | 69                                       |
| Fire Protection                          | 14,627  | 15,971                                   | 78,267   | 176,230   | 33,954                                   |
| Total fund balances                      | <u>14,657</u>                                   | <u>16,002</u>                            | <u>78,414</u>                                  | <u>176,604</u>                                  | <u>34,023</u>                            |
| Total liabilities and fund balances      | <u>\$ 30,653</u>                                | <u>\$ 37,070</u>                         | <u>\$ 105,175</u>                              | <u>\$ 179,801</u>                               | <u>\$ 49,849</u>                         |

(continued on page 108)

| <b>Sherrills Ford<br/>Fire District<br/>Fund</b> | <b>Bandys<br/>Fire District<br/>Fund</b> | <b>Maiden<br/>Fire District<br/>Fund</b> | <b>Claremont<br/>Fire District<br/>Fund</b> | <b>Catawba<br/>Fire District<br/>Fund</b> | <b>Long View<br/>Fire District<br/>Fund</b> | <b>Newton Rural<br/>Fire District<br/>Fund</b> |
|--|--|--|---|---|---|--|
| \$ 100,602                                       | \$ 164,660                               | \$ 114,448                               | \$ 18,707                                   | \$ 76,300                                 | \$ 14,761                                   | \$ 14,736                                      |
| 41,553   | 20,677                                   | 8,010                                    | 11,796                                      | 10,332                                    | 879   | 12,628   |
| 181  | 336                                      | 237                                      | 32  | 266                                       | 30  | 21   |
| <u>142,336</u>                                   | <u>185,673</u>                           | <u>122,695</u>                           | <u>30,535</u>                               | <u>86,898</u>                             | <u>15,670</u>                               | <u>27,385</u>                                  |
| -  | -  | -  | -   | -   | -   | -  |
| 44,865   | 22,165                                   | 8,913                                    | 12,923                                      | 10,798                                    | 1,095                                       | 14,040   |
| <u>44,865</u>                                    | <u>22,165</u>                            | <u>8,913</u>                             | <u>12,923</u>                               | <u>10,798</u>                             | <u>1,095</u>                                | <u>14,040</u>                                  |
| 181  | 336                                      | 237                                      | 32  | 266                                       | 30  | 21   |
| 97,290   | 163,172                                  | 113,545                                  | 17,580                                      | 75,834                                    | 14,545                                      | 13,324   |
| <u>97,471</u>                                    | <u>163,508</u>                           | <u>113,782</u>                           | <u>17,612</u>                               | <u>76,100</u>                             | <u>14,575</u>                               | <u>13,345</u>                                  |
| \$ <u>142,336</u>                                | \$ <u>185,673</u>                        | \$ <u>122,695</u>                        | \$ <u>30,535</u>                            | \$ <u>86,898</u>                          | \$ <u>15,670</u>                            | \$ <u>27,385</u>                               |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Fire District Funds**  
**Subcombining Balance Sheet**  
**June 30, 2011**

|  | <u>Cooksville<br/>Fire District<br/>Fund</u> | <u>Hickory Rural<br/>Fire District<br/>Fund</u> | <u>Total<br/>Fire District<br/>Funds</u> |
|--|--|---|--|
| <b>Assets</b>                            |  |   |  |
| Cash and investments                     | \$ 37,178                                    | \$ 3,620  | \$ 871,574                               |
| Taxes receivable - net                   | 3,422  | 9,971   | 194,603                                  |
| Interest receivable                      | <u>77</u>                                    | <u>4</u>  | <u>1,835</u>                             |
| Total assets                             | <u>40,677</u>                                | <u>13,595</u>                                   | <u>1,068,012</u>                         |
| <b>Liabilities</b>                       |  |   |  |
| Accounts payable and accrued liabilities | -  | 1,810   | 1,810                                    |
| Deferred revenues                        | <u>3,783</u>                                 | <u>10,876</u>                                   | <u>212,306</u>                           |
| Total liabilities                        | <u>3,783</u>                                 | <u>12,686</u>                                   | <u>214,116</u>                           |
| <b>Fund Balances</b>                     |  |   |  |
| Restricted                               |  |   |  |
| Stabilization by State Statute           | 77   | 4   | 1,835                                    |
| Fire Protection                          | <u>36,817</u>                                | <u>905</u>                                      | <u>852,061</u>                           |
| Total fund balances                      | <u>36,894</u>                                | <u>909</u>                                      | <u>853,896</u>                           |
| Total liabilities and fund balances      | <u>\$ 40,677</u>                             | <u>\$ 13,595</u>                                | <u>\$ 1,068,012</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, 2011**

|   | <u>Emergency<br/>Telephone<br/>System Fund</u> | <u>Citizens'<br/>Alert System<br/>Fund</u> | <u>Narcotics<br/>Seized<br/>Funds and<br/>Property Fund</u> | <u>Rescue<br/>Squads<br/>Fund</u> |
|---|--|--|---|-----------------------------------|
| <b>Revenues</b>                             |  |  |   |                                   |
| Ad valorem taxes                            | \$ -   | \$ -                                       | \$ -  | \$ 1,000,500                      |
| Restricted intergovernmental revenues       | 1,098,978                                      | 31,521                                     | 16,815  | -                                 |
| Licenses and permits                        | -  | -  | -   | -                                 |
| Investment earnings                         | 39,425   | 70   | 3,382   | 11,018                            |
| Miscellaneous                               | -  | 20,000                                     | -   | -                                 |
| Total revenues                              | <u>1,138,403</u>                               | <u>51,591</u>                              | <u>20,197</u>   | <u>1,011,518</u>                  |
| <b>Expenditures</b>                         |  |  |   |                                   |
| Current                                     |  |  |   |                                   |
| General government                          | -  | -  | -   | -                                 |
| Public safety                               | 2,053,046                                      | 56,297                                     | 55,060  | 985,122                           |
| Economic and physical development           | -  | -  | -   | -                                 |
| Human services                              | -  | -  | -   | -                                 |
| Culture and recreation                      | -  | -  | -   | -                                 |
| Total expenditures                          | <u>2,053,046</u>                               | <u>56,297</u>                              | <u>55,060</u>   | <u>985,122</u>                    |
| Excess of revenue over (under) expenditures | <u>(914,643)</u>                               | <u>(4,706)</u>                             | <u>(34,863)</u>   | <u>26,396</u>                     |
| <b>Other Financing Sources (Uses)</b>       |  |  |   |                                   |
| Transfers from other funds                  | -  | 15,285                                     | -   | -                                 |
| Transfers to other funds                    | -  | -  | -   | -                                 |
| Total other financing sources (uses)        | <u>-</u>                                       | <u>15,285</u>                              | <u>-</u>  | <u>-</u>                          |
| Net change in fund balance                  | (914,643)                                      | 10,579                                     | (34,863)  | 26,396                            |
| <b>Fund Balances - Beginning of Year</b>    | <u>3,190,910</u>                               | <u>20,668</u>                              | <u>295,470</u>  | <u>266,492</u>                    |
| <b>Fund Balances - End of Year</b>          | <u>\$ 2,276,267</u>                            | <u>\$ 31,247</u>                           | <u>\$ 260,607</u>   | <u>\$ 292,888</u>                 |

| <u>Library<br/>Endowment<br/>Fund</u> | <u>Gretchen<br/>Peed<br/>Scholarship<br/>Fund</u> | <u>Parks/<br/>Historic<br/>Preservation<br/>Fund</u> | <u>Community<br/>Development<br/>Fund</u> | <u>Fire District<br/>Funds</u> | <u>Total Nonmajor<br/>Special<br/>Revenue<br/>Funds</u> |
|---------------------------------------|---|--|---|--------------------------------|---|
| \$ -                                  | \$ -  | \$ -   | \$ -                                      | \$ 4,521,399                   | \$ 5,521,899  |
| -                                     | -   | -  | 261,925                                   | -                              | 1,409,239   |
| -                                     | -   | -  | -   | -                              | -   |
| 2,603                                 | 473   | 1,592  | 109                                       | 10,139                         | 68,811  |
| -                                     | <u>1,250</u>                                      | <u>350</u>   | -   | -                              | <u>21,600</u>   |
| <u>2,603</u>                          | <u>1,723</u>                                      | <u>1,942</u>   | <u>262,034</u>                            | <u>4,531,538</u>               | <u>7,021,549</u>  |
| -                                     | -   | -  | -   | -                              | -   |
| -                                     | -   | -  | -   | 4,482,909                      | 7,632,434   |
| -                                     | -   | -  | 273,389                                   | -                              | 273,389   |
| -                                     | -   | -  | -   | -                              | -   |
| -                                     | -   | -  | -   | -                              | -   |
| -                                     | -   | -  | <u>273,389</u>                            | <u>4,482,909</u>               | <u>7,905,823</u>  |
| <u>2,603</u>                          | <u>1,723</u>                                      | <u>1,942</u>   | <u>(11,355)</u>                           | <u>48,629</u>                  | <u>(884,274)</u>  |
| -                                     | -   | -  | -   | -                              | 15,285  |
| -                                     | -   | -  | -   | -                              | -   |
| -                                     | -   | -  | -   | -                              | <u>15,285</u>   |
| 2,603                                 | 1,723   | 1,942  | (11,355)                                  | 48,629                         | (868,989)   |
| <u>232,603</u>                        | <u>41,576</u>                                     | <u>140,769</u>                                       | <u>7,545</u>                              | <u>805,267</u>                 | <u>5,001,300</u>  |
| <u>\$ 235,206</u>                     | <u>\$ 43,299</u>                                  | <u>\$ 142,711</u>                                    | <u>\$ (3,810)</u>                         | <u>\$ 853,896</u>              | <u>\$ 4,132,311</u>                                     |

**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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>        |                     |                     | <u>Actual Prior<br/>Year</u> |
|--|--------------------|---------------------|---------------------|------------------------------|
|  | <u>Budget</u>      | <u>Actual</u>       | <u>Over/Under</u>   |                              |
| <b>Revenues</b>                              |                    |                     |                     |                              |
| Restricted intergovernmental revenues        |                    |                     |                     |                              |
| North Carolina 911 funds                     | 1,056,800          | 1,098,978           | 42,178              | 1,098,978                    |
| Investment earnings                          | -                  | 39,425              | 39,425              | 57,720                       |
| Total revenues                               | <u>1,056,800</u>   | <u>1,138,403</u>    | <u>81,603</u>       | <u>1,156,698</u>             |
| <b>Expenditures</b>                          |                    |                     |                     |                              |
| Current                                      |                    |                     |                     |                              |
| Public Safety                                |                    |                     |                     |                              |
| Salaries & employee benefits                 | 88,247             | 89,190              | (943)               | 82,636                       |
| Other operating                              | 966,587            | 856,263             | 110,324             | 222,244                      |
| Capital outlay                               | 1,107,593          | 1,107,593           | -                   | -                            |
| Nonoperating                                 | 489,828            | -                   | 489,828             | -                            |
| Total expenditures                           | <u>2,652,255</u>   | <u>2,053,046</u>    | <u>599,209</u>      | <u>304,880</u>               |
| Excess of revenues over (under) expenditures | <u>(1,595,455)</u> | <u>(914,643)</u>    | <u>680,812</u>      | <u>851,818</u>               |
| <b>Other Financing Sources (Uses)</b>        |                    |                     |                     |                              |
| Fund balance appropriated                    | 1,595,455          | -                   | (1,595,455)         | -                            |
| Total other financing sources (uses)         | <u>1,595,455</u>   | <u>-</u>            | <u>(1,595,455)</u>  | <u>-</u>                     |
| Net change in fund balance                   | <u>\$ -</u>        | <u>(914,643)</u>    | <u>\$ (914,643)</u> | <u>851,818</u>               |
| <b>Fund Balances - Beginning of Year</b>     |                    | <u>3,190,910</u>    |                     | <u>2,339,092</u>             |
| <b>Fund Balances - End of Year</b>           |                    | <u>\$ 2,276,267</u> |                     | <u>\$ 3,190,910</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|   | <b>2011</b>     |                  |                   | <b>Actual Prior<br/>Year</b> |
|---|-----------------|------------------|-------------------|------------------------------|
|   | <b>Budget</b>   | <b>Actual</b>    | <b>Over/Under</b> |                              |
| <b>Revenues</b>                                 |                 |                  |                   |                              |
| Restricted intergovernmental revenues - federal | \$ 20,000       | \$ 20,000        | \$ -              | \$ -                         |
| Restricted intergovernmental revenues - local   | 11,521          | 11,521           | -                 | \$ 39,087                    |
| Investment earnings                             | -               | 70               | 70                | 631                          |
| Miscellaneous                                   | 10,000          | 20,000           | 10,000            | 10,000                       |
| <b>Total revenues</b>                           | <u>41,521</u>   | <u>51,591</u>    | <u>10,070</u>     | <u>49,718</u>                |
| <b>Expenditures</b>                             |                 |                  |                   |                              |
| <b>Current</b>                                  |                 |                  |                   |                              |
| Public Safety                                   |                 |                  |                   |                              |
| Salaries & employee benefits                    | 19,306          | 18,797           | 509               | 18,512                       |
| Other operating                                 | 37,500          | 37,500           | -                 | 37,500                       |
| <b>Total expenditures</b>                       | <u>56,806</u>   | <u>56,297</u>    | <u>509</u>        | <u>56,012</u>                |
| Excess of revenues over (under) expenditures    | <u>(15,285)</u> | <u>(4,706)</u>   | <u>10,579</u>     | <u>(6,294)</u>               |
| <b>Other Financing Sources (Uses)</b>           |                 |                  |                   |                              |
| Transfers from                                  |                 |                  |                   |                              |
| General Fund                                    | 15,285          | 15,285           | -                 | 10,341                       |
| <b>Total other financing sources (uses)</b>     | <u>15,285</u>   | <u>15,285</u>    | <u>-</u>          | <u>10,341</u>                |
| Net change in fund balance                      | <u>\$ -</u>     | 10,579           | <u>\$ 10,579</u>  | 4,047                        |
| <b>Fund Balances - Beginning of Year</b>        |                 | <u>20,668</u>    |                   | <u>16,621</u>                |
| <b>Fund Balances - End of Year</b>              |                 | <u>\$ 31,247</u> |                   | <u>\$ 20,668</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>     |                   |                    | <u>Actual Prior<br/>Year</u> |
|--|-----------------|-------------------|--------------------|------------------------------|
|  | <u>Budget</u>   | <u>Actual</u>     | <u>Over/Under</u>  |                              |
| <b>Revenues</b>                              |                 |                   |                    |                              |
| Restricted intergovernmental revenues        |                 |                   |                    |                              |
| U. S. Treasury                               |                 |                   |                    |                              |
| Drug reimbursement                           | \$ 14,000       | \$ 16,815         | \$ 2,815           | \$ 79,525                    |
| Investment earnings                          | -               | 3,382             | 3,382              | 6,052                        |
| Sale of properties                           | <u>2,000</u>    | <u>-</u>          | <u>(2,000)</u>     | <u>-</u>                     |
| Total revenues                               | <u>16,000</u>   | <u>20,197</u>     | <u>4,197</u>       | <u>85,577</u>                |
| <b>Expenditures</b>                          |                 |                   |                    |                              |
| Current                                      |                 |                   |                    |                              |
| Public Safety                                |                 |                   |                    |                              |
| Other operating                              | 56,000          | 55,060            | 940                | 500                          |
| Capital outlay                               | <u>-</u>        | <u>-</u>          | <u>-</u>           | <u>7,500</u>                 |
| Total expenditures                           | <u>56,000</u>   | <u>55,060</u>     | <u>940</u>         | <u>8,000</u>                 |
| Excess of revenues over (under) expenditures | <u>(40,000)</u> | <u>(34,863)</u>   | <u>5,137</u>       | <u>77,577</u>                |
| <b>Other Financing Sources (Uses)</b>        |                 |                   |                    |                              |
| Fund balance appropriated                    | <u>40,000</u>   | <u>-</u>          | <u>(40,000)</u>    | <u>-</u>                     |
| Total other financing sources (uses)         | <u>40,000</u>   | <u>-</u>          | <u>(40,000)</u>    | <u>-</u>                     |
| Net change in fund balance                   | <u>\$ -</u>     | <u>(34,863)</u>   | <u>\$ (34,863)</u> | <u>77,577</u>                |
| <b>Fund Balances - Beginning of Year</b>     |                 | <u>295,470</u>    |                    | <u>217,893</u>               |
| <b>Fund Balances - End of Year</b>           |                 | <u>\$ 260,607</u> |                    | <u>\$ 295,470</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>      |                   |                   | <u>Actual Prior<br/>Year</u> |
|--|------------------|-------------------|-------------------|------------------------------|
|  | <u>Budget</u>    | <u>Actual</u>     | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |                  |                   |                   |                              |
| Ad valorem taxes                             | \$ 1,000,500     | \$ 1,000,500      | \$ -              | \$ 13,130                    |
| Investment earnings                          | -                | 11,018            | 11,018            | -                            |
| Total revenues                               | <u>1,000,500</u> | <u>1,011,518</u>  | <u>-</u>          | <u>13,130</u>                |
| <b>Expenditures</b>                          |                  |                   |                   |                              |
| Public Safety                                |                  |                   |                   |                              |
| Other operating                              | 1,093,601        | 985,122           | 108,479           | 957,894                      |
| Total expenditures                           | <u>1,093,601</u> | <u>985,122</u>    | <u>108,479</u>    | <u>957,894</u>               |
| Excess of revenues over (under) expenditures | <u>(93,101)</u>  | <u>26,396</u>     | <u>119,497</u>    | <u>(944,764)</u>             |
| <b>Other Financing Sources (Uses)</b>        |                  |                   |                   |                              |
| Fund balance appropriated                    | 93,101           | -                 | (93,101)          | -                            |
| Total other financing sources (uses)         | <u>93,101</u>    | <u>-</u>          | <u>(93,101)</u>   | <u>-</u>                     |
| Net change in fund balance                   | <u>\$ -</u>      | 26,396            | <u>\$ 15,378</u>  | 89,598                       |
| <b>Fund Balances - Beginning of Year</b>     |                  | <u>266,492</u>    |                   | <u>176,894</u>               |
| <b>Fund Balances - End of Year</b>           |                  | <u>\$ 292,888</u> |                   | <u>\$ 266,492</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>   |                   |                   | <u>Actual Prior<br/>Year</u> |
|--|---------------|-------------------|-------------------|------------------------------|
|  | <u>Budget</u> | <u>Actual</u>     | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |               |                   |                   |                              |
| Investment earnings                          | \$ -          | \$ 2,603          | \$ 2,603          | \$ 4,649                     |
| Total revenues                               | <u>-</u>      | <u>2,603</u>      | <u>2,603</u>      | <u>4,649</u>                 |
| <b>Expenditures</b>                          |               |                   |                   |                              |
| Culture and recreation                       | -             | -                 | -                 | -                            |
| Other operating                              | -             | -                 | -                 | -                            |
| Total expenditures                           | <u>-</u>      | <u>-</u>          | <u>-</u>          | <u>-</u>                     |
| Excess of revenues over (under) expenditures | <u>-</u>      | <u>2,603</u>      | <u>2,603</u>      | <u>4,649</u>                 |
| <b>Other Financing Sources (Uses)</b>        |               |                   |                   |                              |
| Fund balance appropriated                    | -             | -                 | -                 | -                            |
| Total other financing sources (uses)         | <u>-</u>      | <u>-</u>          | <u>-</u>          | <u>-</u>                     |
| Net change in fund balance                   | <u>\$ -</u>   | <u>2,603</u>      | <u>\$ 2,603</u>   | <u>4,649</u>                 |
| <b>Fund Balances - Beginning of Year</b>     |               | <u>232,603</u>    |                   | <u>227,954</u>               |
| <b>Fund Balances - End of Year</b>           |               | <u>\$ 235,206</u> |                   | <u>\$ 232,603</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>   |                  |                   | <u>Actual Prior<br/>Year</u> |
|--|---------------|------------------|-------------------|------------------------------|
|  | <u>Budget</u> | <u>Actual</u>    | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |               |                  |                   |                              |
| Investment earnings                          | \$ -          | \$ 473           | \$ 473            | \$ 1,602                     |
| Miscellaneous                                |               |                  |                   |                              |
| Donations                                    | <u>7,500</u>  | <u>1,250</u>     | <u>(6,250)</u>    | <u>5,155</u>                 |
| Total revenues                               | <u>7,500</u>  | <u>1,723</u>     | <u>(5,777)</u>    | <u>6,757</u>                 |
| <b>Expenditures</b>                          |               |                  |                   |                              |
| Human services                               |               |                  |                   |                              |
| Scholarship awards                           | <u>7,500</u>  | <u>-</u>         | <u>7,500</u>      | <u>800</u>                   |
| Total expenditures                           | <u>7,500</u>  | <u>-</u>         | <u>7,500</u>      | <u>800</u>                   |
| Excess of revenues over (under) expenditures | <u>-</u>      | <u>1,723</u>     | <u>1,723</u>      | <u>5,957</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>1,723</u>     | <u>\$ 1,723</u>   | <u>5,957</u>                 |
| <b>Fund Balances - Beginning of Year</b>     |               | <u>41,576</u>    |                   | <u>35,619</u>                |
| <b>Fund Balances - End of Year</b>           |               | <u>\$ 43,299</u> |                   | <u>\$ 41,576</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>   |                   |                   | <u>Actual Prior<br/>Year</u> |
|--|---------------|-------------------|-------------------|------------------------------|
|  | <u>Budget</u> | <u>Actual</u>     | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |               |                   |                   |                              |
| Licenses and permits                         |               |                   |                   |                              |
| Developer fee                                | \$ -          | \$ -              | \$ -              | \$ 2,482                     |
| Investment earnings                          | -             | 1,592             | 1,592             | 2,774                        |
| Miscellaneous                                |               |                   |                   |                              |
| Cookbook sales                               | -             | 350               | 350               | 1,300                        |
| Total revenues                               | <u>-</u>      | <u>1,942</u>      | <u>1,942</u>      | <u>6,556</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>1,942</u>      | <u>1,942</u>      | <u>6,556</u>                 |
| <b>Other Financing Sources (Uses)</b>        |               |                   |                   |                              |
| Fund balance appropriated                    | -             | -                 | -                 | -                            |
| Total other financing sources (uses)         | <u>-</u>      | <u>-</u>          | <u>-</u>          | <u>-</u>                     |
| Net change in fund balance                   | <u>\$ -</u>   | <u>1,942</u>      | <u>\$ 1,942</u>   | <u>6,556</u>                 |
| <b>Fund Balances - Beginning of Year</b>     |               | <u>140,769</u>    |                   | <u>134,213</u>               |
| <b>Fund Balances - End of Year</b>           |               | <u>\$ 142,711</u> |                   | <u>\$ 140,769</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, 2011**

| NC Housing Finance Agency<br>2010 Urgent Repair Grant - URP0905 | Project<br>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   | -                        | 340             | 109            | 449           | 449          |
| Total revenues  | <u>75,000</u>            | <u>37,840</u>   | <u>37,609</u>  | <u>75,449</u> | <u>449</u>   |
| <b>Expenditures</b>   |                          |                 |                |               |              |
| Economic and physical development                               |                          |                 |                |               |              |
| Administration  | 10,000                   | 3,600           | 5,600          | 9,200         | 800          |
| Rehabilitation  | 65,000                   | 25,725          | 40,524         | 66,249        | (1,249)      |
| Total expenditures  | <u>75,000</u>            | <u>29,325</u>   | <u>46,124</u>  | <u>75,449</u> | <u>(449)</u> |
| Excess of revenues over (under) expenditures                    | -                        | 8,515           | (8,515)        | -             | -            |
| Net change in fund balance                                      | <u>\$ -</u>              | <u>\$ 8,515</u> | <u>(8,515)</u> | <u>\$ -</u>   | <u>\$ -</u>  |
| <b>Fund Balances - Beginning of Year</b>                        |                          |                 | <u>8,515</u>   |               |              |
| <b>Fund Balances - End of Year</b>                              |                          |                 | <u>\$ -</u>    |               |              |

| Community Development Block Grant<br>Scattered Site Housing (09-C-1987) | Project<br>Authorization | Actual        |                   |                   | Over/Under       |
|---|--------------------------|---------------|-------------------|-------------------|------------------|
|   |                          | Prior Years   | Current Year      | Total to Date     |                  |
| <b>Revenues</b>   |                          |               |                   |                   |                  |
| Restricted intergovernmental revenues                                   | \$ 400,000               | \$ 40,693     | \$ 204,870        | \$ 245,563        | \$ (154,437)     |
| Total revenues  | <u>400,000</u>           | <u>40,693</u> | <u>204,870</u>    | <u>245,563</u>    | <u>(154,437)</u> |
| <b>Expenditures</b>   |                          |               |                   |                   |                  |
| Economic and physical development                                       |                          |               |                   |                   |                  |
| Administration  | 40,000                   | 2,795         | 24,153            | 26,948            | 13,052           |
| Emergency funds (L-1)   | 40,000                   | 22,679        | 11,939            | 34,618            | 5,382            |
| Rehabilitation  | 198,000                  | 7,544         | 95,148            | 102,692           | 95,308           |
| Clearance activities  | 5,000                    | 300           | 5,600             | 5,900             | (900)            |
| Relocation assistance   | 110,000                  | 345           | 70,870            | 71,215            | 38,785           |
| Planning  | 7,000                    | 7,000         | -                 | 7,000             | -                |
| Total expenditures  | <u>400,000</u>           | <u>40,663</u> | <u>207,710</u>    | <u>248,373</u>    | <u>151,627</u>   |
| Excess of revenues over (under) expenditures                            | -                        | 30            | (2,840)           | (2,810)           | 2,810            |
| Net change in fund balance  | <u>\$ -</u>              | <u>\$ 30</u>  | <u>(2,840)</u>    | <u>\$ (2,810)</u> | <u>\$ 2,810</u>  |
| <b>Fund Balances - Beginning of Year</b>                                |                          |               | <u>30</u>         |                   |                  |
| <b>Fund Balances - End of Year</b>                                      |                          |               | <u>\$ (2,810)</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, 2011**

| Community Development Block Grant<br>Individual Development Accounts (09-C-2042) | Project<br>Authorization | Actual            |                   |                   | Over/Under        |
|--|--------------------------|-------------------|-------------------|-------------------|-------------------|
|  |                          | Prior Years       | Current Year      | Total to Date     |                   |
| <b>Revenues</b>  |                          |                   |                   |                   |                   |
| Restricted intergovernmental revenues  | \$ 70,000                | \$ -              | \$ 19,555         | \$ 19,555         | \$ (50,445)       |
| Total revenues   | <u>70,000</u>            | <u>-</u>          | <u>19,555</u>     | <u>19,555</u>     | <u>(50,445)</u>   |
| <b>Expenditures</b>  |                          |                   |                   |                   |                   |
| Economic and physical development  |                          |                   |                   |                   |                   |
| Administration   | 10,000                   | -                 | 6,013             | 6,013             | 3,987             |
| Housing assistance   | 60,000                   | 1,000             | 13,542            | 14,542            | 45,458            |
| Total expenditures   | <u>70,000</u>            | <u>1,000</u>      | <u>19,555</u>     | <u>20,555</u>     | <u>49,445</u>     |
| Excess of revenues over (under) expenditures                                     | <u>-</u>                 | <u>(1,000)</u>    | <u>-</u>          | <u>(1,000)</u>    | <u>(1,000)</u>    |
| Net change in fund balance   | <u>\$ -</u>              | <u>\$ (1,000)</u> | <u>-</u>          | <u>\$ (1,000)</u> | <u>\$ (1,000)</u> |
| <b>Fund Balances - Beginning of Year</b>   |                          |                   | <u>(1,000)</u>    |                   |                   |
| <b>Fund Balances - End of Year</b>   |                          |                   | <u>\$ (1,000)</u> |                   |                   |
| <b>Grand Total</b>   |                          |                   |                   |                   |                   |
| <b>Fund Balances - Beginning of Year</b>   |                          |                   | <u>7,545</u>      |                   |                   |
| <b>Fund Balances - End of Year</b>   |                          |                   | <u>\$ (3,810)</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, 2011**

|   | <u>Mountain View<br/>Fire District<br/>Fund</u> | <u>Propst<br/>Fire District<br/>Fund</u> | <u>St. Stephens<br/>Fire District<br/>Fund</u> | <u>Conover Rural<br/>Fire District<br/>Fund</u> | <u>Oxford<br/>Fire District<br/>Fund</u> |
|---|---|--|--|---|--|
| <b>Revenues</b>                             |   |  |  |   |  |
| Ad valorem taxes                            | \$ 415,068                                      | \$ 195,710                               | \$ 599,386                                     | \$ 78,407                                       | \$ 260,837                               |
| Investment earnings                         | 347   | 287                                      | 1,818  | 1,585   | 531                                      |
| Total revenues                              | <u>415,415</u>                                  | <u>195,997</u>                           | <u>601,204</u>                                 | <u>79,992</u>                                   | <u>261,368</u>                           |
| <b>Expenditures</b>                         |   |  |  |   |  |
| Current                                     |   |  |  |   |  |
| Public safety                               | <u>431,534</u>                                  | <u>192,066</u>                           | <u>707,366</u>                                 | -   | <u>256,949</u>                           |
| Total expenditures                          | <u>431,534</u>                                  | <u>192,066</u>                           | <u>707,366</u>                                 | -   | <u>256,949</u>                           |
| Excess of revenue over (under) expenditures | <u>(16,119)</u>                                 | <u>3,931</u>                             | <u>(106,162)</u>                               | <u>79,992</u>                                   | <u>4,419</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                  | (16,119)  | 3,931                                    | (106,162)                                      | 79,992  | 4,419                                    |
| <b>Fund Balances - Beginning of Year</b>    | <u>30,776</u>                                   | <u>12,071</u>                            | <u>184,576</u>                                 | <u>96,612</u>                                   | <u>29,604</u>                            |
| <b>Fund Balances - End of Year</b>          | <u>\$ 14,657</u>                                | <u>\$ 16,002</u>                         | <u>\$ 78,414</u>                               | <u>\$ 176,604</u>                               | <u>\$ 34,023</u>                         |

(continued on page 124)

| <b>Sherrills Ford<br/>Fire District<br/>Fund</b> | <b>Bandys<br/>Fire District<br/>Fund</b> | <b>Maiden<br/>Fire District<br/>Fund</b> | <b>Claremont<br/>Fire District<br/>Fund</b> | <b>Catawba<br/>Fire District<br/>Fund</b> | <b>Long View<br/>Fire District<br/>Fund</b> | <b>Newton Rural<br/>Fire District<br/>Fund</b> |
|--|--|--|---|---|---|--|
| \$ 1,353,426                                     | \$ 368,513                               | \$ 163,116                               | \$ 223,771                                  | \$ 128,698                                | \$ 22,260                                   | \$ 343,897                                     |
| 1,705  | 651                                      | 1,160                                    | 299   | 829                                       | 174   | 304  |
| <u>1,355,131</u>                                 | <u>369,164</u>                           | <u>164,276</u>                           | <u>224,070</u>                              | <u>129,527</u>                            | <u>22,434</u>                               | <u>344,201</u>                                 |
| <br>   |  |  |   |   |   |  |
| <u>1,366,219</u>                                 | <u>299,230</u>                           | <u>137,261</u>                           | <u>218,656</u>                              | <u>137,362</u>                            | <u>21,693</u>                               | <u>335,674</u>                                 |
| <u>1,366,219</u>                                 | <u>299,230</u>                           | <u>137,261</u>                           | <u>218,656</u>                              | <u>137,362</u>                            | <u>21,693</u>                               | <u>335,674</u>                                 |
| <u>(11,088)</u>                                  | <u>69,934</u>                            | <u>27,015</u>                            | <u>5,414</u>                                | <u>(7,835)</u>                            | <u>741</u>                                  | <u>8,527</u>                                   |
| <br>   |  |  |   |   |   |  |
| -  | -  | -  | -   | -   | -   | -  |
| -  | -  | -  | -   | -   | -   | -  |
| -  | -  | -  | -   | -   | -   | -  |
| <br>   |  |  |   |   |   |  |
| (11,088)   | 69,934                                   | 27,015                                   | 5,414                                       | (7,835)                                   | 741   | 8,527  |
| <u>108,559</u>                                   | <u>93,574</u>                            | <u>86,767</u>                            | <u>12,198</u>                               | <u>83,935</u>                             | <u>13,834</u>                               | <u>4,818</u>                                   |
| <u>\$ 97,471</u>                                 | <u>\$ 163,508</u>                        | <u>\$ 113,782</u>                        | <u>\$ 17,612</u>                            | <u>\$ 76,100</u>                          | <u>\$ 14,575</u>                            | <u>\$ 13,345</u>                               |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Fire District Funds**  
**Subcombining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2011**

|   | <u>Cooksville<br/>Fire District<br/>Fund</u> | <u>Hickory Rural<br/>Fire District<br/>Fund</u> | <u>Total<br/>Fire District<br/>Funds</u> |
|---|--|---|--|
| <b>Revenues</b>                             |  |   |  |
| Ad valorem taxes                            | \$ 74,208                                    | \$ 294,102                                      | \$ 4,521,399                             |
| Investment earnings                         | 449  | -   | 10,139                                   |
| Total revenues                              | <u>74,657</u>                                | <u>294,102</u>                                  | <u>4,531,538</u>                         |
| <b>Expenditures</b>                         |  |   |  |
| Current                                     |  |   |  |
| Public safety                               | <u>72,697</u>                                | <u>306,202</u>                                  | <u>4,482,909</u>                         |
| Total expenditures                          | <u>72,697</u>                                | <u>306,202</u>                                  | <u>4,482,909</u>                         |
| Excess of revenue over (under) expenditures | <u>1,960</u>                                 | <u>(12,100)</u>                                 | <u>48,629</u>                            |
| <b>Other Financing Sources (Uses)</b>       |  |   |  |
| Transfers from other funds                  | -  | -   | -  |
| Transfers to other funds                    | -  | -   | -  |
| Total other financing sources (uses)        | <u>-</u>                                     | <u>-</u>  | <u>-</u>                                 |
| Net change in fund balance                  | 1,960  | (12,100)  | 48,629                                   |
| <b>Fund Balances - Beginning of Year</b>    | <u>34,934</u>                                | <u>13,009</u>                                   | <u>805,267</u>                           |
| <b>Fund Balances - End of Year</b>          | <u>\$ 36,894</u>                             | <u>\$ 909</u>                                   | <u>\$ 853,896</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>    |                  |                    | <u>Actual Prior<br/>Year</u> |
|--|----------------|------------------|--------------------|------------------------------|
|  | <u>Budget</u>  | <u>Actual</u>    | <u>Over/Under</u>  |                              |
| <b>Revenues</b>                              |                |                  |                    |                              |
| Ad valorem taxes                             | \$ 411,496     | \$ 415,068       | \$ 3,572           | \$ 344,058                   |
| Investment earnings                          | -              | 347              | 347                | 750                          |
| Total revenues                               | <u>411,496</u> | <u>415,415</u>   | <u>3,919</u>       | <u>344,808</u>               |
| <b>Expenditures</b>                          |                |                  |                    |                              |
| Public safety                                |                |                  |                    |                              |
| Transmitted to fire department               | <u>431,534</u> | <u>431,534</u>   | -                  | <u>350,883</u>               |
| Total expenditures                           | <u>431,534</u> | <u>431,534</u>   | -                  | <u>350,883</u>               |
| Excess of revenues over (under) expenditures | (20,038)       | (16,119)         | 3,919              | (6,075)                      |
| <b>Other Financing Sources (Uses)</b>        |                |                  |                    |                              |
| Fund balance appropriated                    | <u>20,038</u>  | -                | <u>(20,038)</u>    | -                            |
| Total other financing sources (uses)         | <u>20,038</u>  | -                | <u>(20,038)</u>    | -                            |
| Net change in fund balance                   | <u>\$ -</u>    | (16,119)         | <u>\$ (16,119)</u> | (6,075)                      |
| <b>Fund Balances - Beginning of Year</b>     |                | <u>30,776</u>    |                    | <u>36,851</u>                |
| <b>Fund Balances - End of Year</b>           |                | <u>\$ 14,657</u> |                    | <u>\$ 30,776</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>    |                  |                   | <u>Actual Prior<br/>Year</u> |
|--|----------------|------------------|-------------------|------------------------------|
|  | <u>Budget</u>  | <u>Actual</u>    | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |                |                  |                   |                              |
| Ad valorem taxes                             | \$ 192,066     | \$ 195,710       | \$ 3,644          | \$ 204,034                   |
| Investment earnings                          | -              | 287              | 287               | 220                          |
| Total revenues                               | <u>192,066</u> | <u>195,997</u>   | <u>3,931</u>      | <u>204,254</u>               |
| <b>Expenditures</b>                          |                |                  |                   |                              |
| Public safety                                |                |                  |                   |                              |
| Transmitted to fire department               | <u>192,066</u> | <u>192,066</u>   | -                 | <u>227,704</u>               |
| Total expenditures                           | <u>192,066</u> | <u>192,066</u>   | -                 | <u>227,704</u>               |
| Excess of revenues over (under) expenditures | -              | 3,931            | 3,931             | (23,450)                     |
| <b>Other Financing Sources (Uses)</b>        |                |                  |                   |                              |
| Fund balance appropriated                    | -              | -                | -                 | -                            |
| Total other financing sources (uses)         | -              | -                | -                 | -                            |
| Net change in fund balance                   | <u>\$ -</u>    | 3,931            | <u>\$ 3,931</u>   | (23,450)                     |
| <b>Fund Balances - Beginning of Year</b>     |                | <u>12,071</u>    |                   | <u>35,521</u>                |
| <b>Fund Balances - End of Year</b>           |                | <u>\$ 16,002</u> |                   | <u>\$ 12,071</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>    |                  |                     | <u>Actual Prior<br/>Year</u> |
|--|----------------|------------------|---------------------|------------------------------|
|  | <u>Budget</u>  | <u>Actual</u>    | <u>Over/Under</u>   |                              |
| <b>Revenues</b>                              |                |                  |                     |                              |
| Ad valorem taxes                             | \$ 591,139     | \$ 599,386       | \$ 8,247            | \$ 590,546                   |
| Investment earnings                          | -              | 1,818            | 1,818               | 2,763                        |
| Total revenues                               | <u>591,139</u> | <u>601,204</u>   | <u>10,065</u>       | <u>593,309</u>               |
| <b>Expenditures</b>                          |                |                  |                     |                              |
| Public safety                                |                |                  |                     |                              |
| Transmitted to fire department               | <u>767,366</u> | <u>707,366</u>   | <u>60,000</u>       | <u>438,011</u>               |
| Total expenditures                           | <u>767,366</u> | <u>707,366</u>   | <u>60,000</u>       | <u>438,011</u>               |
| Excess of revenues over (under) expenditures | (176,227)      | (106,162)        | 70,065              | 155,298                      |
| <b>Other Financing Sources (Uses)</b>        |                |                  |                     |                              |
| Fund balance appropriated                    | <u>176,227</u> | -                | <u>(176,227)</u>    | -                            |
| Total other financing sources (uses)         | <u>176,227</u> | -                | <u>(176,227)</u>    | -                            |
| Net change in fund balance                   | <u>\$ -</u>    | (106,162)        | <u>\$ (106,162)</u> | 155,298                      |
| <b>Fund Balances - Beginning of Year</b>     |                | <u>184,576</u>   |                     | <u>29,278</u>                |
| <b>Fund Balances - End of Year</b>           |                | <u>\$ 78,414</u> |                     | <u>\$ 184,576</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>   |                   |                   | <u>Actual Prior<br/>Year</u> |
|--|---------------|-------------------|-------------------|------------------------------|
|  | <u>Budget</u> | <u>Actual</u>     | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |               |                   |                   |                              |
| Ad valorem taxes                             | \$ 78,087     | \$ 78,407         | \$ 320            | \$ 78,840                    |
| Investment earnings                          | -             | 1,585             | 1,585             | 1,572                        |
| Total revenues                               | <u>78,087</u> | <u>79,992</u>     | <u>1,905</u>      | <u>80,412</u>                |
| <b>Expenditures</b>                          |               |                   |                   |                              |
| Public safety                                |               |                   |                   |                              |
| Transmitted to fire department               | <u>78,087</u> | -                 | <u>78,087</u>     | -                            |
| Total expenditures                           | <u>78,087</u> | -                 | <u>78,087</u>     | -                            |
| Excess of revenues over (under) expenditures | -             | 79,992            | 79,992            | 80,412                       |
| <b>Other Financing Sources (Uses)</b>        |               |                   |                   |                              |
| Fund balance appropriated                    | -             | -                 | -                 | -                            |
| Total other financing sources (uses)         | -             | -                 | -                 | -                            |
| Net change in fund balance                   | <u>\$ -</u>   | 79,992            | <u>\$ 79,992</u>  | 80,412                       |
| <b>Fund Balances - Beginning of Year</b>     |               | <u>96,612</u>     |                   | <u>16,200</u>                |
| <b>Fund Balances - End of Year</b>           |               | <u>\$ 176,604</u> |                   | <u>\$ 96,612</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>    |                  |                   | <u>Actual Prior<br/>Year</u> |
|--|----------------|------------------|-------------------|------------------------------|
|  | <u>Budget</u>  | <u>Actual</u>    | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |                |                  |                   |                              |
| Ad valorem taxes                             | \$ 256,949     | \$ 260,837       | \$ 3,888          | \$ 262,633                   |
| Investment earnings                          | -              | 531              | 531               | 563                          |
| Total revenues                               | <u>256,949</u> | <u>261,368</u>   | <u>4,419</u>      | <u>263,196</u>               |
| <b>Expenditures</b>                          |                |                  |                   |                              |
| Public safety                                |                |                  |                   |                              |
| Transmitted to fire department               | <u>256,949</u> | <u>256,949</u>   | -                 | <u>251,504</u>               |
| Total expenditures                           | <u>256,949</u> | <u>256,949</u>   | -                 | <u>251,504</u>               |
| Excess of revenues over (under) expenditures | -              | 4,419            | 4,419             | 11,692                       |
| <b>Other Financing Sources (Uses)</b>        |                |                  |                   |                              |
| Fund balance appropriated                    | -              | -                | -                 | -                            |
| Total other financing sources (uses)         | -              | -                | -                 | -                            |
| Net change in fund balance                   | <u>\$ -</u>    | 4,419            | <u>\$ 4,419</u>   | 11,692                       |
| <b>Fund Balances - Beginning of Year</b>     |                | <u>29,604</u>    |                   | <u>17,912</u>                |
| <b>Fund Balances - End of Year</b>           |                | <u>\$ 34,023</u> |                   | <u>\$ 29,604</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>      |                  |                    | <u>Actual Prior<br/>Year</u> |
|--|------------------|------------------|--------------------|------------------------------|
|  | <u>Budget</u>    | <u>Actual</u>    | <u>Over/Under</u>  |                              |
| <b>Revenues</b>                              |                  |                  |                    |                              |
| Ad valorem taxes                             | \$ 1,324,958     | \$ 1,353,426     | \$ 28,468          | \$ 1,346,510                 |
| Investment earnings                          | -                | 1,705            | 1,705              | 2,408                        |
| Total revenues                               | <u>1,324,958</u> | <u>1,355,131</u> | <u>30,173</u>      | <u>1,348,918</u>             |
| <b>Expenditures</b>                          |                  |                  |                    |                              |
| Public safety                                |                  |                  |                    |                              |
| Transmitted to fire department               | <u>1,366,219</u> | <u>1,366,219</u> | <u>-</u>           | <u>1,341,766</u>             |
| Total expenditures                           | <u>1,366,219</u> | <u>1,366,219</u> | <u>-</u>           | <u>1,341,766</u>             |
| Excess of revenues over (under) expenditures | (41,261)         | (11,088)         | 30,173             | 7,152                        |
| <b>Other Financing Sources (Uses)</b>        |                  |                  |                    |                              |
| Transfer from Denver Fire District           | -                | -                | -                  | -                            |
| Fund balance appropriated                    | <u>41,261</u>    | <u>-</u>         | <u>(41,261)</u>    | <u>-</u>                     |
| Total other financing sources (uses)         | <u>41,261</u>    | <u>-</u>         | <u>(41,261)</u>    | <u>-</u>                     |
| Net change in fund balance                   | <u>\$ -</u>      | (11,088)         | <u>\$ (11,088)</u> | 7,152                        |
| <b>Fund Balances - Beginning of Year</b>     |                  | <u>108,559</u>   |                    | <u>101,407</u>               |
| <b>Fund Balances - End of Year</b>           |                  | <u>\$ 97,471</u> |                    | <u>\$ 108,559</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>    |                   |                   | <u>Actual Prior<br/>Year</u> |
|--|----------------|-------------------|-------------------|------------------------------|
|  | <u>Budget</u>  | <u>Actual</u>     | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |                |                   |                   |                              |
| Ad valorem taxes                             | \$ 399,230     | \$ 368,513        | \$ (30,717)       | \$ 370,160                   |
| Investment earnings                          | -              | 651               | 651               | 2,893                        |
| Total revenues                               | <u>399,230</u> | <u>369,164</u>    | <u>(30,066)</u>   | <u>373,053</u>               |
| <b>Expenditures</b>                          |                |                   |                   |                              |
| Public safety                                |                |                   |                   |                              |
| Transmitted to fire department               | <u>399,230</u> | <u>299,230</u>    | <u>100,000</u>    | <u>407,999</u>               |
| Total expenditures                           | <u>399,230</u> | <u>299,230</u>    | <u>100,000</u>    | <u>407,999</u>               |
| Excess of revenues over (under) expenditures | -              | 69,934            | 69,934            | (34,946)                     |
| <b>Other Financing Sources (Uses)</b>        |                |                   |                   |                              |
| Fund balance appropriated                    | -              | -                 | -                 | -                            |
| Total other financing sources (uses)         | -              | -                 | -                 | -                            |
| Net change in fund balance                   | <u>\$ -</u>    | 69,934            | <u>\$ 69,934</u>  | (34,946)                     |
| <b>Fund Balances - Beginning of Year</b>     |                | <u>93,574</u>     |                   | <u>128,520</u>               |
| <b>Fund Balances - End of Year</b>           |                | <u>\$ 163,508</u> |                   | <u>\$ 93,574</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>    |                   |                   | <u>Actual Prior<br/>Year</u> |
|--|----------------|-------------------|-------------------|------------------------------|
|  | <u>Budget</u>  | <u>Actual</u>     | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |                |                   |                   |                              |
| Ad valorem taxes                             | \$ 160,395     | \$ 163,116        | \$ 2,721          | \$ 137,561                   |
| Investment earnings                          | -              | 1,160             | 1,160             | 1,257                        |
| Total revenues                               | <u>160,395</u> | <u>164,276</u>    | <u>3,881</u>      | <u>138,818</u>               |
| <b>Expenditures</b>                          |                |                   |                   |                              |
| Public safety                                |                |                   |                   |                              |
| Transmitted to fire department               | <u>160,395</u> | <u>137,261</u>    | <u>23,134</u>     | <u>120,312</u>               |
| Total expenditures                           | <u>160,395</u> | <u>137,261</u>    | <u>23,134</u>     | <u>120,312</u>               |
| Excess of revenues over (under) expenditures | -              | 27,015            | 27,015            | 18,506                       |
| <b>Other Financing Sources (Uses)</b>        |                |                   |                   |                              |
| Fund balance appropriated                    | -              | -                 | -                 | -                            |
| Total other financing sources (uses)         | -              | -                 | -                 | -                            |
| Net change in fund balance                   | <u>\$ -</u>    | 27,015            | <u>\$ 27,015</u>  | 18,506                       |
| <b>Fund Balances - Beginning of Year</b>     |                | <u>86,767</u>     |                   | <u>68,261</u>                |
| <b>Fund Balances - End of Year</b>           |                | <u>\$ 113,782</u> |                   | <u>\$ 86,767</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>    |                  |                   | <u>Actual Prior<br/>Year</u> |
|--|----------------|------------------|-------------------|------------------------------|
|  | <u>Budget</u>  | <u>Actual</u>    | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |                |                  |                   |                              |
| Ad valorem taxes                             | \$ 218,656     | \$ 223,771       | \$ 5,115          | \$ 226,587                   |
| Investment earnings                          | -              | 299              | 299               | 319                          |
| Total revenues                               | <u>218,656</u> | <u>224,070</u>   | <u>5,414</u>      | <u>226,906</u>               |
| <b>Expenditures</b>                          |                |                  |                   |                              |
| Public safety                                |                |                  |                   |                              |
| Transmitted to fire department               | <u>218,656</u> | <u>218,656</u>   | -                 | <u>235,064</u>               |
| Total expenditures                           | <u>218,656</u> | <u>218,656</u>   | -                 | <u>235,064</u>               |
| Excess of revenues over (under) expenditures | -              | 5,414            | 5,414             | (8,158)                      |
| <b>Other Financing Sources (Uses)</b>        |                |                  |                   |                              |
| Fund balance appropriated                    | -              | -                | -                 | -                            |
| Total other financing sources (uses)         | -              | -                | -                 | -                            |
| Net change in fund balance                   | <u>\$ -</u>    | 5,414            | <u>\$ 5,414</u>   | (8,158)                      |
| <b>Fund Balances - Beginning of Year</b>     |                | <u>12,198</u>    |                   | <u>20,356</u>                |
| <b>Fund Balances - End of Year</b>           |                | <u>\$ 17,612</u> |                   | <u>\$ 12,198</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>    |                  |                   | <u>Actual Prior<br/>Year</u> |
|--|----------------|------------------|-------------------|------------------------------|
|  | <u>Budget</u>  | <u>Actual</u>    | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |                |                  |                   |                              |
| Ad valorem taxes                             | \$ 125,616     | \$ 128,698       | \$ 3,082          | \$ 126,155                   |
| Investment earnings                          | -              | 829              | 829               | 1,744                        |
| Total revenues                               | <u>125,616</u> | <u>129,527</u>   | <u>3,911</u>      | <u>127,899</u>               |
| <b>Expenditures</b>                          |                |                  |                   |                              |
| Public safety                                |                |                  |                   |                              |
| Transmitted to fire department               | <u>170,525</u> | <u>137,362</u>   | <u>33,163</u>     | <u>122,758</u>               |
| Total expenditures                           | <u>170,525</u> | <u>137,362</u>   | <u>33,163</u>     | <u>122,758</u>               |
| Excess of revenues over (under) expenditures | (44,909)       | (7,835)          | 37,074            | 5,141                        |
| <b>Other Financing Sources (Uses)</b>        |                |                  |                   |                              |
| Fund balance appropriated                    | <u>44,909</u>  | -                | <u>(44,909)</u>   | -                            |
| Total other financing sources (uses)         | <u>44,909</u>  | -                | <u>(44,909)</u>   | -                            |
| Net change in fund balance                   | <u>\$ -</u>    | (7,835)          | <u>\$ (7,835)</u> | 5,141                        |
| <b>Fund Balances - Beginning of Year</b>     |                | <u>83,935</u>    |                   | <u>78,794</u>                |
| <b>Fund Balances - End of Year</b>           |                | <u>\$ 76,100</u> |                   | <u>\$ 83,935</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>   |                  |                   | <u>Actual Prior<br/>Year</u> |
|--|---------------|------------------|-------------------|------------------------------|
|  | <u>Budget</u> | <u>Actual</u>    | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |               |                  |                   |                              |
| Ad valorem taxes                             | \$ 21,693     | \$ 22,260        | \$ 567            | \$ 22,648                    |
| Investment earnings                          | -             | 174              | 174               | 285                          |
| Total revenues                               | <u>21,693</u> | <u>22,434</u>    | <u>741</u>        | <u>22,933</u>                |
| <b>Expenditures</b>                          |               |                  |                   |                              |
| Public safety                                |               |                  |                   |                              |
| Transmitted to fire department               | <u>21,693</u> | <u>21,693</u>    | <u>-</u>          | <u>21,687</u>                |
| Total expenditures                           | <u>21,693</u> | <u>21,693</u>    | <u>-</u>          | <u>21,687</u>                |
| Excess of revenues over (under) expenditures | -             | 741              | 741               | 1,246                        |
| <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>   | 741              | <u>\$ 741</u>     | 1,246                        |
| <b>Fund Balances - Beginning of Year</b>     |               | <u>13,834</u>    |                   | <u>12,588</u>                |
| <b>Fund Balances - End of Year</b>           |               | <u>\$ 14,575</u> |                   | <u>\$ 13,834</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>    |                  |                   | <u>Actual Prior<br/>Year</u> |
|--|----------------|------------------|-------------------|------------------------------|
|  | <u>Budget</u>  | <u>Actual</u>    | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |                |                  |                   |                              |
| Ad valorem taxes                             | \$ 335,674     | \$ 343,897       | \$ 8,223          | \$ 341,583                   |
| Investment earnings                          | -              | 304              | 304               | 375                          |
| Total revenues                               | <u>335,674</u> | <u>344,201</u>   | <u>8,527</u>      | <u>341,958</u>               |
| <b>Expenditures</b>                          |                |                  |                   |                              |
| Public safety                                |                |                  |                   |                              |
| Transmitted to fire department               | <u>335,674</u> | <u>335,674</u>   | -                 | <u>370,110</u>               |
| Total expenditures                           | <u>335,674</u> | <u>335,674</u>   | -                 | <u>370,110</u>               |
| Excess of revenues over (under) expenditures | -              | 8,527            | 8,527             | (28,152)                     |
| <b>Other Financing Sources (Uses)</b>        |                |                  |                   |                              |
| Fund balance appropriated                    | -              | -                | -                 | -                            |
| Total other financing sources (uses)         | -              | -                | -                 | -                            |
| Net change in fund balance                   | <u>\$ -</u>    | 8,527            | <u>\$ 8,527</u>   | (28,152)                     |
| <b>Fund Balances - Beginning of Year</b>     |                | <u>4,818</u>     |                   | <u>32,970</u>                |
| <b>Fund Balances - End of Year</b>           |                | <u>\$ 13,345</u> |                   | <u>\$ 4,818</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>   |                  |                   | <u>Actual Prior<br/>Year</u> |
|--|---------------|------------------|-------------------|------------------------------|
|  | <u>Budget</u> | <u>Actual</u>    | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |               |                  |                   |                              |
| Ad valorem taxes                             | \$ 72,697     | \$ 74,208        | \$ 1,511          | \$ 74,808                    |
| Investment earnings                          | -             | 449              | 449               | 731                          |
| Total revenues                               | <u>72,697</u> | <u>74,657</u>    | <u>1,960</u>      | <u>75,539</u>                |
| <b>Expenditures</b>                          |               |                  |                   |                              |
| Public safety                                |               |                  |                   |                              |
| Transmitted to fire department               | <u>72,697</u> | <u>72,697</u>    | -                 | <u>72,325</u>                |
| Total expenditures                           | <u>72,697</u> | <u>72,697</u>    | -                 | <u>72,325</u>                |
| Excess of revenues over (under) expenditures | -             | 1,960            | 1,960             | 3,214                        |
| <b>Other Financing Sources (Uses)</b>        |               |                  |                   |                              |
| Fund balance appropriated                    | -             | -                | -                 | -                            |
| Total other financing sources (uses)         | -             | -                | -                 | -                            |
| Net change in fund balance                   | <u>\$ -</u>   | 1,960            | <u>\$ 1,960</u>   | 3,214                        |
| <b>Fund Balances - Beginning of Year</b>     |               | <u>34,934</u>    |                   | <u>31,720</u>                |
| <b>Fund Balances - End of Year</b>           |               | <u>\$ 36,894</u> |                   | <u>\$ 34,934</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, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>    |                |                    | <u>Actual Prior<br/>Year</u> |
|--|----------------|----------------|--------------------|------------------------------|
|  | <u>Budget</u>  | <u>Actual</u>  | <u>Over/Under</u>  |                              |
| <b>Revenues</b>                              |                |                |                    |                              |
| Ad valorem taxes                             | \$ 298,358     | \$ 294,102     | \$ (4,256)         | \$ 297,113                   |
| Investment earnings                          | -              | -              | -                  | 1,758                        |
| Total revenues                               | <u>298,358</u> | <u>294,102</u> | <u>(4,256)</u>     | <u>298,871</u>               |
| <b>Expenditures</b>                          |                |                |                    |                              |
| Public safety                                |                |                |                    |                              |
| Transmitted to fire department               | <u>310,458</u> | <u>306,202</u> | <u>4,256</u>       | <u>306,476</u>               |
| Total expenditures                           | <u>310,458</u> | <u>306,202</u> | <u>4,256</u>       | <u>306,476</u>               |
| Excess of revenues over (under) expenditures | (12,100)       | (12,100)       | -                  | (7,605)                      |
| <b>Other Financing Sources (Uses)</b>        |                |                |                    |                              |
| Transfers from other funds                   | -              | -              | -                  | -                            |
| Fund balance appropriated                    | <u>12,100</u>  | <u>-</u>       | <u>(12,100)</u>    | <u>-</u>                     |
| Total other financing sources (uses)         | <u>12,100</u>  | <u>-</u>       | <u>(12,100)</u>    | <u>-</u>                     |
| Net change in fund balance                   | <u>\$ -</u>    | (12,100)       | <u>\$ (12,100)</u> | (7,605)                      |
| <b>Fund Balances - Beginning of Year</b>     |                | <u>13,009</u>  |                    | <u>20,614</u>                |
| <b>Fund Balances - End of Year</b>           |                | <u>\$ 909</u>  |                    | <u>\$ 13,009</u>             |

## Capital Projects Funds

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

### Non Major Funds

#### *School Capital Projects Fund -*

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

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

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

#### *Hospital Construction Fund -*

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

#### *Hospital Capital Reserve Fund -*

To account for the accumulation of funds for the financing and construction of major capital projects for Catawba Valley Medical Center. A legally budgeted Hospital Capital Reserve Fund is consolidated into the Hospital Construction Fund for reporting purposes.

### Major Funds

#### *General Capital Projects Fund -*

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

#### *School Construction Fund -*

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Nonmajor Capital Projects Funds**  
**Combining Balance Sheet**  
**June 30, 2011**

|  | <u>School Capital<br/>Fund</u> | <u>School Bond<br/>Fund - 1997<br/>Series<br/>Fund</u> | <u>Hospital<br/>Construction<br/>Fund</u> | <u>Total<br/>Nonmajor<br/>Capital<br/>Projects Fund</u> |
|--|--------------------------------|--|---|---|
| <b>Assets</b>                            |                                |  |   |   |
| Cash and investments                     | \$ 9,063,351                   | \$ 68,690  | \$ 5,370,625                              | \$ 14,502,666   |
| Due from other governments               | 962,010                        | -  | -   | 962,010   |
| Other receivables                        | -                              | -  | -   | -   |
| Interest receivables                     | 21,556                         | 147  | 11,471                                    | 33,174  |
| Restricted cash and investments          | <u>88,862</u>                  | <u>-</u>   | <u>-</u>                                  | <u>88,862</u>   |
| Total assets                             | <u>10,135,779</u>              | <u>68,837</u>  | <u>5,382,096</u>                          | <u>15,586,712</u>                                       |
| <b>Liabilities</b>                       |                                |  |   |   |
| Accounts payable and accrued liabilities | <u>146,616</u>                 | <u>-</u>   | <u>-</u>                                  | <u>146,616</u>  |
| Total liabilities                        | <u>146,616</u>                 | <u>-</u>   | <u>-</u>                                  | <u>146,616</u>  |
| <b>Fund Balance</b>                      |                                |  |   |   |
| Restricted                               |                                |  |   |   |
| Stabilization by State Statute           | 983,566                        | 147  | 11,471                                    | 995,184   |
| School Capital                           | 88,862                         | -  | -   | 88,862  |
| Hospital Capital                         | -                              | -  | 5,347,139                                 | 5,347,139   |
| Committed                                |                                |  |   |   |
| School Capital                           | 8,916,735                      | 68,690   | -   | 8,985,425   |
| Hospital Construction                    | <u>-</u>                       | <u>-</u>   | <u>23,486</u>                             | <u>23,486</u>   |
| Total fund balances                      | <u>9,989,163</u>               | <u>68,837</u>  | <u>5,382,096</u>                          | <u>15,440,096</u>                                       |
| Total liabilities and fund balances      | <u>\$ 10,135,779</u>           | <u>\$ 68,837</u>                                       | <u>\$ 5,382,096</u>                       | <u>\$ 15,586,712</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, 2011**

|  | <u>School Capital<br/>Fund</u> | <u>School Bond<br/>Fund - 1997<br/>Series<br/>Fund</u> | <u>Hospital<br/>Construction<br/>Fund</u> | <u>Total<br/>Nonmajor<br/>Capital<br/>Projects<br/>Fund</u> |
|--|--------------------------------|--|---|---|
| <b>Revenues</b>                              |                                |  |   |   |
| Other taxes                                  | \$ 3,725,450                   | \$ -   | \$ -                                      | \$ 3,725,450  |
| Investment earnings                          | 112,706                        | 762  | 59,568                                    | 173,036   |
| Miscellaneous                                | 65,000                         | -  | -   | 65,000  |
| Total revenues                               | <u>3,903,156</u>               | <u>762</u>   | <u>59,568</u>                             | <u>3,963,486</u>  |
| <b>Expenditures</b>                          |                                |  |   |   |
| Capital outlay                               | 5,050,915                      | -  | -   | 5,050,915   |
| Total expenditures                           | <u>5,050,915</u>               | <u>-</u>   | <u>-</u>                                  | <u>5,050,915</u>  |
| Excess of revenues over (under) expenditures | <u>(1,147,759)</u>             | <u>762</u>   | <u>59,568</u>                             | <u>(1,087,429)</u>  |
| <b>Other Financing Sources (Uses)</b>        |                                |  |   |   |
| Transfers from other funds                   | 83,654                         | -  | -   | 83,654  |
| Transfers to other funds                     | (100,000)                      | -  | -   | (100,000)   |
| Total other financing sources (uses)         | <u>(16,346)</u>                | <u>-</u>   | <u>-</u>                                  | <u>(16,346)</u>   |
| Net change in fund balance                   | (1,164,105)                    | 762  | 59,568                                    | (1,103,775)   |
| <b>Fund Balances - Beginning of Year</b>     | <u>11,153,268</u>              | <u>68,075</u>  | <u>5,322,528</u>                          | <u>16,543,871</u>   |
| <b>Fund Balances - End of Year</b>           | <u>\$ 9,989,163</u>            | <u>\$ 68,837</u>                                       | <u>\$ 5,382,096</u>                       | <u>\$ 15,440,096</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, 2011**

|   | Project<br>Authorization | Actual            |                  |                   | Over/Under       |
|---|--------------------------|-------------------|------------------|-------------------|------------------|
|   |                          | Prior Years       | Current Year     | Total to Date     |                  |
| <b>Revenues</b>                               |                          |                   |                  |                   |                  |
| Other taxes                                   |                          |                   |                  |                   |                  |
| Sales Taxes-Article 40 and 42                 | 7,933,939                | 11,764,036        | 3,725,450        | 15,489,486        | 7,555,547        |
| Restricted intergovernmental revenues         |                          |                   |                  |                   |                  |
| Public School Building Capital Fund           | 5,503,680                | 5,177,116         | -                | 5,177,116         | (326,564)        |
| Public School Building Lottery Fund           | 178,904                  | 182,029           | -                | 182,029           | 3,125            |
| Investment earnings                           | 7,796,134                | 4,625,366         | 112,706          | 4,738,072         | (3,058,062)      |
| Miscellaneous                                 |                          |                   |                  |                   |                  |
| Partnership for Children                      | 30,000                   | 15,000            | 15,000           | 30,000            | -                |
| Hickory Public Schools                        | -                        | 50,000            | 50,000           | 100,000           | 100,000          |
| <b>Total revenues</b>                         | <b>21,442,657</b>        | <b>21,813,547</b> | <b>3,903,156</b> | <b>25,716,703</b> | <b>4,274,046</b> |
| <b>Expenditures</b>                           |                          |                   |                  |                   |                  |
| <b>Capital outlay</b>                         |                          |                   |                  |                   |                  |
| <b>Catawba County Schools</b>                 |                          |                   |                  |                   |                  |
| American with Disabilities Act Renovations    | 675,000                  | 589,680           | 75,971           | 665,651           | 9,349            |
| Arndt Middle School Addition                  | 125,000                  | 4,434             | 64,040           | 68,474            | 56,526           |
| Arndt Middle School Roofing                   | 130,000                  | 54,438            | 32,945           | 87,383            | 42,617           |
| Balls Creek Elementary Stacking Area          | 60,500                   | -                 | 60,500           | 60,500            | -                |
| Banoak Elementary Stacking Area               | 39,500                   | -                 | 39,500           | 39,500            | -                |
| Bandys High School Gym Lobby Roofing          | 40,000                   | -                 | 3,111            | 3,111             | 36,889           |
| Bunker Hill High School Guidance Area         | 50,000                   | -                 | 13,162           | 13,162            | 36,838           |
| Capital Projects Manager                      | 33,092                   | -                 | 33,092           | 33,092            | -                |
| Catawba Elementary School Boiler              | 100,000                  | -                 | 99,134           | 99,134            | 866              |
| Dump Truck                                    | 50,000                   | 49,500            | -                | 49,500            | 500              |
| Energy Management/Gym Lighting                | 64,000                   | 58,373            | 4,641            | 63,014            | 986              |
| HVAC Controls System Upgrade                  | 439,990                  | 164,990           | 28,400           | 193,390           | 246,600          |
| Maiden Middle Chiller Replacements            | 100,000                  | -                 | 73,862           | 73,862            | 26,138           |
| Per Capita Allocation                         | 862,500                  | -                 | 862,500          | 862,500           | -                |
| Propst Crossroads School Land                 | 500,000                  | -                 | -                | -                 | 500,000          |
| Roofing Projects                              | 1,134,432                | 964,896           | 141,749          | 1,106,645         | 27,787           |
| School Buses                                  | 2,767,579                | 2,533,024         | 234,555          | 2,767,579         | -                |
| Sherrills Ford Lyle Creek Heating             | 80,000                   | -                 | 73,844           | 73,844            | 6,156            |
| Sherrills Ford Wastewater                     | 40,000                   | 29,749            | 5,319            | 35,068            | 4,932            |
| Startown Elementary Window Replacement        | 20,000                   | -                 | -                | -                 | 20,000           |
| Storage Facility                              | 180,000                  | 115,389           | 1,170            | 116,559           | 63,441           |
| Sweetwater Early Childhood Center             | 159,000                  | 61,952            | -                | 61,952            | 97,048           |
| Webb Murrery Elementary Renovation Planning   | 20,000                   | -                 | 12,786           | 12,786            | 7,214            |
| Window Replacements                           | 61,000                   | 22,738            | -                | 22,738            | 38,262           |
| <b>Total Catawba County Schools</b>           | <b>7,731,593</b>         | <b>4,649,163</b>  | <b>1,860,281</b> | <b>6,509,444</b>  | <b>1,222,149</b> |
| <b>Catawba County Community College</b>       |                          |                   |                  |                   |                  |
| Alert System                                  | 100,000                  | 38,800            | 61,200           | 100,000           | -                |
| Boiler  | 100,000                  | -                 | 100,000          | 100,000           | -                |
| Bookstore Renovation                          | 150,000                  | -                 | 20,535           | 20,535            | 129,465          |
| Center for Emerging Manufacturing Solutions   | 425,838                  | -                 | 88,759           | 88,759            | 337,079          |
| Cooling Tower                                 | 87,448                   | 37,448            | -                | 37,448            | 50,000           |
| Equipment Allowance                           | 95,000                   | 34,187            | 60,813           | 95,000            | -                |
| General Renovations                           | 1,860,721                | 1,755,721         | 105,000          | 1,860,721         | -                |
| HVAC Replacement                              | 245,000                  | -                 | 135,535          | 135,535           | 109,465          |
| Parking Lot Security                          | 40,000                   | 31,661            | 8,339            | 40,000            | -                |
| Security Cameras                              | 90,000                   | -                 | 90,000           | 90,000            | -                |
| Simulated Hospital                            | 1,000,000                | 86,952            | 913,048          | 1,000,000         | -                |
| <b>Total Catawba Valley Community College</b> | <b>4,194,007</b>         | <b>1,984,769</b>  | <b>1,583,229</b> | <b>3,567,998</b>  | <b>626,009</b>   |

**CATAWBA COUNTY, NORTH CAROLINA**  
**School Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**From Inception and for the Year Ended June 30, 2011**

|  | Project<br>Authorization | Actual               |                     |                     | Over/Under          |
|--|--------------------------|----------------------|---------------------|---------------------|---------------------|
|  |                          | Prior Years          | Current Year        | Total to Date       |                     |
| Hickory Public Schools                       |                          |                      |                     |                     |                     |
| Carpet Replacement                           | 106,325                  | -                    | 106,325             | 106,325             | -                   |
| Hickory Career Magnet School                 | 290,000                  | -                    | 281,569             | 281,569             | 8,431               |
| Hickory Career Magnet School Asbestos        | 80,000                   | -                    | 80,000              | 80,000              | -                   |
| Hickory Career Magnet School Renovation      | 60,000                   | -                    | 60,000              | 60,000              | -                   |
| Hickory High School Asbestos                 | 1,710,000                | 1,630,383            | 79,617              | 1,710,000           | -                   |
| Longview Elementary Roofing                  | 134,000                  | -                    | 696                 | 696                 | 133,304             |
| Oakwood Elementary Roofing                   | 50,000                   | -                    | 50,000              | 50,000              | -                   |
| Per Capita Allocation                        | 219,650                  | -                    | 219,650             | 219,650             | -                   |
| Southwest Elementary Roof                    | 328,972                  | 327,495              | -                   | 327,495             | 1,477               |
| Total Hickory Public Schools                 | <u>2,978,947</u>         | <u>1,957,878</u>     | <u>877,857</u>      | <u>2,835,735</u>    | <u>143,212</u>      |
| Newton-Conover City Schools                  |                          |                      |                     |                     |                     |
| Americans with Disabilities Act              | 80,000                   | 79,426               | -                   | 79,426              | 574                 |
| Asbestos Removal                             | 66,869                   | 33,543               | -                   | 33,543              | 33,326              |
| Capital Projects Manager                     | 37,610                   | -                    | 31,748              | 31,748              | 5,862               |
| Newton-Conover High School Softball Field    | 24,267                   | -                    | 24,267              | 24,267              | -                   |
| Newton-Conover High School Gas Packs         | 36,000                   | -                    | 25,150              | 25,150              | 10,850              |
| NC Middle School to Elementary               | 526,806                  | 41,710               | 109,076             | 150,786             | 376,020             |
| Per Capita Allocation                        | 145,550                  | -                    | 145,550             | 145,550             | -                   |
| Roofing Projects                             | 807,272                  | 324,006              | 391,786             | 715,792             | 91,480              |
| Summit System                                | 70,000                   | 49,279               | 1,971               | 51,250              | 18,750              |
| Total Newton-Conover City Schools            | <u>1,794,374</u>         | <u>527,964</u>       | <u>729,548</u>      | <u>1,257,512</u>    | <u>536,862</u>      |
| Future Unspecified Projects                  | <u>3,186,885</u>         | <u>-</u>             | <u>-</u>            | <u>-</u>            | <u>3,186,885</u>    |
| Total expenditures                           | <u>19,885,806</u>        | <u>9,119,774</u>     | <u>5,050,915</u>    | <u>14,170,689</u>   | <u>5,715,117</u>    |
| Excess of revenues over (under) expenditures | <u>1,556,851</u>         | <u>12,693,773</u>    | <u>(1,147,759)</u>  | <u>11,546,014</u>   | <u>9,989,163</u>    |
| <b>Other Financing Sources (Uses)</b>        |                          |                      |                     |                     |                     |
| Transfers from                               |                          |                      |                     |                     |                     |
| General Fund                                 | 1,084,778                | 1,084,778            | -                   | 1,084,778           | -                   |
| School Construction Fund                     | 1,473,492                | 1,389,838            | 83,654              | 1,473,492           | -                   |
| Transfers to                                 |                          |                      |                     |                     |                     |
| General Fund                                 | (2,921,693)              | (2,871,693)          | (50,000)            | (2,921,693)         | -                   |
| School Construction Fund                     | (1,193,428)              | (1,143,428)          | (50,000)            | (1,193,428)         | -                   |
| Total other financing sources (uses)         | <u>(1,556,851)</u>       | <u>(1,540,505)</u>   | <u>(16,346)</u>     | <u>(1,556,851)</u>  | <u>-</u>            |
| Net change in fund balance                   | <u>\$ -</u>              | <u>\$ 11,153,268</u> | <u>(1,164,105)</u>  | <u>\$ 9,989,163</u> | <u>\$ 9,989,163</u> |
| <b>Fund Balances - Beginning of Year</b>     |                          |                      | <u>11,153,268</u>   |                     |                     |
| <b>Fund Balances - End of Year</b>           |                          |                      | <u>\$ 9,989,163</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, 2011**

|  | <u>Project<br/>Authorization</u> | <u>Actual</u>      |                     |                      | <u>Over/Under</u> |
|--|----------------------------------|--------------------|---------------------|----------------------|-------------------|
|  |                                  | <u>Prior Years</u> | <u>Current Year</u> | <u>Total to Date</u> |                   |
| <b>Revenues</b>                              |                                  |                    |                     |                      |                   |
| Investment earnings                          | \$ -                             | \$ 68,075          | \$ 762              | \$ 68,837            | \$ 68,837         |
| <b>Expenditures</b>                          |                                  |                    |                     |                      |                   |
| Capital Outlay                               | -                                | -                  | -                   | -                    | -                 |
| Total expenditures                           | -                                | -                  | -                   | -                    | -                 |
| Excess of revenues over (under) expenditures | -                                | 68,075             | 762                 | 68,837               | 68,837            |
| Net change in fund balance                   | <u>\$ -</u>                      | <u>\$ 68,075</u>   | 762                 | <u>\$ 68,837</u>     | <u>\$ 68,837</u>  |
| <b>Fund Balances - Beginning of Year</b>     |                                  |                    | <u>68,075</u>       |                      |                   |
| <b>Fund Balances - End of Year</b>           |                                  |                    | <u>\$ 68,837</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, 2011**

|  | <b>Project<br/>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>  |                                  |                    |                     |                      |                    |
| Investment earnings  | \$ -                             | \$ 23,277          | \$ 260              | \$ 23,537            | \$ 23,537          |
| <b>Expenditures</b>  |                                  |                    |                     |                      |                    |
| Capital outlay   | -                                | -                  | -                   | -                    | -                  |
| Excess of revenues over (under) expenditures   | -                                | 23,277             | 260                 | 23,537               | 23,537             |
| Net change in fund balance   | <u>\$ -</u>                      | <u>\$ 23,277</u>   | 260                 | <u>\$ 23,537</u>     | <u>\$ 23,537</u>   |
| <b>Fund Balances - Beginning of Year</b>   |                                  |                    | <u>23,277</u>       |                      |                    |
| <b>Fund Balances - End of Year</b>   |                                  |                    | <u>\$ 23,537</u>    |                      |                    |
| Amounts reported for Revenue, Expenditures and Changes in Fund Balance are different from the Budget/Actual Statement due to consolidation of the Hospital Capital Reserve Fund: |                                  |                    |                     |                      |                    |
| Investment Earnings  |                                  |                    | 59,308              |                      |                    |
| Fund Balance - Beginning (Hospital Capital Reserve Fund)   |                                  |                    | <u>5,299,251</u>    |                      |                    |
| Fund Balance - Ending (Consolidated Hospital Construction Fund)  |                                  |                    | <u>\$ 5,382,096</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, 2011**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2010**

|  | <u>2011</u>   |                     |                   | <u>Actual Prior<br/>Year</u> |
|--|---------------|---------------------|-------------------|------------------------------|
|  | <u>Budget</u> | <u>Actual</u>       | <u>Over/Under</u> |                              |
| <b>Revenues</b>                              |               |                     |                   |                              |
| Investment earnings                          | \$ -          | \$ 59,308           | \$ 59,308         | \$ 106,487                   |
| Total revenues                               | <u>-</u>      | <u>59,308</u>       | <u>59,308</u>     | <u>106,487</u>               |
| <b>Expenditures</b>                          |               |                     |                   |                              |
| Total expenditures                           | <u>-</u>      | <u>-</u>            | <u>-</u>          | <u>-</u>                     |
| Excess of revenues over (under) expenditures | <u>-</u>      | <u>59,308</u>       | <u>59,308</u>     | <u>106,487</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>59,308</u>       | <u>\$ 59,308</u>  | <u>106,487</u>               |
| <b>Fund Balances - Beginning of Year</b>     |               | <u>5,299,251</u>    |                   | <u>5,192,764</u>             |
| <b>Fund Balances - End of Year</b>           |               | <u>\$ 5,358,559</u> |                   | <u>\$ 5,299,251</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, 2011**

|  | Project<br>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                              | \$ 7,661,434             | \$ 5,223,452      | \$ 2,251,297     | \$ 7,474,749      | \$ (186,685)     |
| Restricted intergovernmental revenues  |                          |                   |                  |                   |                  |
| Geospatial grant   | -                        | 12,118            | -                | 12,118            | 12,118           |
| Governor's Crime Commission  | 121,624                  | -                 | 114,281          | 114,281           | (7,343)          |
| Municipalities Grants  | 53,020                   | 45,885            | -                | 45,885            | (7,135)          |
| NC Department of Natural Resources Clean Water Management Trust - CWMTF 2008-006 |                          |                   |                  |                   |                  |
| Parks and Recreation grant   | 2,060,272                | -                 | 2,060,272        | 2,060,272         | -                |
| Investment earnings  | 125,000                  | 125,000           | -                | 125,000           | -                |
| Miscellaneous  | 3,585,738                | 5,906,844         | 215,633          | 6,122,477         | 2,536,739        |
| Animal Shelter   | -                        | 5,997             | 1,223            | 7,220             | 7,220            |
| Duke Energy  | 1,119,588                | -                 | 1,119,588        | 1,119,588         | -                |
| Miscellaneous  | 298,136                  | 144,213           | 10,000           | 154,213           | (143,923)        |
| Rental - Jail Beds   | 800,000                  | 1,128,456         | 244,944          | 1,373,400         | 573,400          |
| Rental - Lifeskills  | 119,928                  | 75,744            | 80,856           | 156,600           | 36,672           |
| Rental - Mental Health   | 816,174                  | 766,233           | -                | 766,233           | (49,941)         |
| <b>Total revenues</b>  | <b>16,760,914</b>        | <b>13,433,942</b> | <b>6,098,094</b> | <b>19,532,036</b> | <b>2,771,122</b> |
| <b>Expenditures</b>  |                          |                   |                  |                   |                  |
| Capital outlay   |                          |                   |                  |                   |                  |
| Animal Shelter - HVAC  | 133,500                  | 130,200           | -                | 130,200           | 3,300            |
| Animal Shelter Renovation  | 3,150,000                | 31,770            | 11,550           | 43,320            | 3,106,680        |
| Bandys EMS Addition  | 321,520                  | -                 | -                | -                 | 321,520          |
| Dental Clinic  | 403,400                  | 118,152           | 1,688            | 119,840           | 283,560          |
| Employment Security Commission Building  | 150,000                  | -                 | 24,463           | 24,463            | 125,537          |
| Future Unspecified Projects  | 331,465                  | -                 | -                | -                 | 331,465          |
| General Renovations  | 943,238                  | 938,040           | -                | 938,040           | 5,198            |
| GIS Remapping  | 125,000                  | 114,474           | -                | 114,474           | 10,526           |
| Imaging System   | 60,000                   | 53,934            | -                | 53,934            | 6,066            |
| Jail Expansion   | 18,119,980               | 17,847,990        | 4,974            | 17,852,964        | 267,016          |
| Jail Expansion - Federal Beds  | 550,000                  | -                 | -                | -                 | 550,000          |
| Justice Center Expansion/Public Safety   | 36,987,155               | 339,158           | 445,763          | 784,921           | 36,202,234       |
| Justice Center Roofing   | 140,000                  | 139,572           | -                | 139,572           | 428              |
| Justice Center Security System   | 20,000                   | 18,191            | -                | 18,191            | 1,809            |
| Lifeskills Building Maintenance  | 119,928                  | -                 | -                | -                 | 119,928          |
| Microsoft Software Licensing   | 1,065,000                | 823,685           | 150,422          | 974,107           | 90,893           |
| Microwave Link - Anderson Mountain   | 40,000                   | -                 | -                | -                 | 40,000           |
| Mobile Field Applications  | 391,000                  | 390,172           | -                | 390,172           | 828              |
| Mobile Workforce   | 100,000                  | 47,220            | -                | 47,220            | 52,780           |
| Mountain Creek Park  | 3,629,860                | 850               | 3,350,753        | 3,351,603         | 278,257          |
| Multi-jurisdictional Park  | 200,000                  | -                 | -                | -                 | 200,000          |
| PeopleSoft Financials Project  | 298,702                  | 298,513           | -                | 298,513           | 189              |
| PeopleSoft Replacement   | 51,115                   | -                 | 50,554           | 50,554            | 561              |
| Permitting/Inspections System  | 750,000                  | 607,014           | 62,474           | 669,488           | 80,512           |
| Pictometry Flyover   | 95,000                   | 94,800            | -                | 94,800            | 200              |
| Public Health Billing Software   | 110,000                  | -                 | 61,668           | 61,668            | 48,332           |
| Public Health Billing System   | 60,000                   | 59,985            | -                | 59,985            | 15               |
| Public Safety Software System  | 622,149                  | 620,794           | -                | 620,794           | 1,355            |

**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, 2011**

|  | Project<br>Authorization | Actual            |                      |                   | Over/Under          |
|--|--------------------------|-------------------|----------------------|-------------------|---------------------|
|  |                          | Prior Years       | Current Year         | Total to Date     |                     |
| Radio Frequency Study                              | 1,114,904                | 1,076,430         | -                    | 1,076,430         | 38,474              |
| Rescue Squad - Hickory                             | 1,300,000                | 946               | -                    | 946               | 1,299,054           |
| Rescue Squad - Newton-Conover                      | 120,000                  | -                 | -                    | -                 | 120,000             |
| Right of Way Acquisition                           | 85,268                   | 20,617            | -                    | 20,617            | 64,651              |
| Riverbend Park Renovation                          | 285,000                  | 275,574           | -                    | 275,574           | 9,426               |
| Roofing Projects                                   | 186,727                  | 182,874           | -                    | 182,874           | 3,853               |
| Sherrills Ford Library                             | 1,500,000                | 4,350             | 3,975                | 8,325             | 1,491,675           |
| Snow Creek Park Gardens                            | 210,000                  | 208,642           | -                    | 208,642           | 1,358               |
| Tax Software                                       | 530,000                  | 315,000           | -                    | 315,000           | 215,000             |
| Technology Infrastructure Upgrades                 | 968,100                  | 804,119           | -                    | 804,119           | 163,981             |
| Viper 800mhz System                                | 378,764                  | 145,613           | 154,732              | 300,345           | 78,419              |
| Voting Equipment                                   | 1,124,000                | 1,112,689         | -                    | 1,112,689         | 11,311              |
| <b>Total expenditures</b>                          | <b>76,770,775</b>        | <b>26,821,368</b> | <b>4,323,016</b>     | <b>31,144,384</b> | <b>45,626,391</b>   |
| Excess of revenues over (under) expenditures       | (60,009,861)             | (13,387,426)      | 1,775,078            | (11,612,348)      | 48,397,513          |
| <b>Other Financing Sources (Uses)</b>              |                          |                   |                      |                   |                     |
| Transfers from                                     |                          |                   |                      |                   |                     |
| General Fund                                       | 15,212,896               | 13,818,053        | 1,394,843            | 15,212,896        | -                   |
| General Capital Reserve Fund                       | 225,156                  | -                 | 225,156              | 225,156           | -                   |
| Emergency Telephone Fund Transfer                  | 2,877,627                | 2,877,627         | -                    | 2,877,627         | -                   |
| Park Preservation Fund                             | 370,000                  | 370,000           | -                    | 370,000           | -                   |
| Transfers to                                       |                          |                   |                      |                   |                     |
| General Fund                                       | (3,062,318)              | (3,062,318)       | -                    | (3,062,318)       | -                   |
| Sales of Capital Assets                            | 24,000                   | 322,428           | -                    | 322,428           | 298,428             |
| Installment Purchase Issued                        | 26,362,500               | -                 | -                    | -                 | (26,362,500)        |
| 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             |
| <b>Total other financing sources (uses)</b>        | <b>60,009,861</b>        | <b>32,135,240</b> | <b>1,619,999</b>     | <b>33,755,239</b> | <b>(26,254,622)</b> |
| Net change in fund balance                         | \$ -                     | \$ 18,747,814     | 3,395,077            | \$ 22,142,891     | \$ 22,142,891       |
| <b>Fund Balances - Beginning of Year</b>           |                          |                   | <u>18,747,814</u>    |                   |                     |
| <b>Fund Balances - End of Year</b>                 |                          |                   | <u>\$ 22,142,891</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, 2011**

|  | Project<br>Authorization | Actual              |                     |                     | Over/Under        |
|--|--------------------------|---------------------|---------------------|---------------------|-------------------|
|  |                          | Prior Years         | Current Year        | Total to Date       |                   |
| <b>Revenues</b>                              |                          |                     |                     |                     |                   |
| Restricted intergovernmental revenues        |                          |                     |                     |                     |                   |
| Public School Building Lottery Fund          | \$ 2,123,485             | \$ 4,267,529        | \$ 365,760          | \$ 4,633,289        | \$ 2,509,804      |
| North Carolina Department of Transportation  | -                        | -                   | 134,032             | 134,032             | 134,032           |
| Investment earnings                          | 2,820,988                | 2,186,111           | 28,736              | 2,214,847           | (606,141)         |
| Total revenues                               | <u>4,944,473</u>         | <u>6,453,640</u>    | <u>528,528</u>      | <u>6,982,168</u>    | <u>2,037,695</u>  |
| <b>Expenditures</b>                          |                          |                     |                     |                     |                   |
| Catawba County Schools                       |                          |                     |                     |                     |                   |
| Arndt Middle School Renovation               | 5,150,000                | 549,820             | 4,317,058           | 4,866,878           | 283,122           |
| Bandys High School Renovation                | 5,933,474                | 5,903,426           | 30,048              | 5,933,474           | -                 |
| Bunker Hill High School Renovation           | 7,991,000                | 7,985,215           | 5,785               | 7,991,000           | -                 |
| Fred T Foard High School Renovation          | 4,763,000                | 4,728,906           | 33,602              | 4,762,508           | 492               |
| School Bus Parking                           | -                        | -                   | 134,032             | 134,032             | (134,032)         |
| Snow Creek Elementary                        | 11,688,704               | 11,566,531          | 41,275              | 11,607,806          | 80,898            |
| St. Stephens High School Cafeteria/Kitchen   | 1,709,992                | -                   | 871,219             | 871,219             | 838,773           |
| Webb Murray Elementary Renovation            | 5,776,800                | -                   | 2,069,049           | 2,069,049           | 3,707,751         |
| Total Catawba County Schools                 | <u>43,012,970</u>        | <u>30,733,898</u>   | <u>7,502,068</u>    | <u>38,235,966</u>   | <u>4,777,004</u>  |
| Catawba Valley Community College             |                          |                     |                     |                     |                   |
| East Campus Renovation                       | 2,308,299                | 58,907              | 1,027,523           | 1,086,430           | 1,221,869         |
| Student Services Center                      | 3,025,000                | 1,746,648           | 1,227,123           | 2,973,771           | 51,229            |
| Total Catawba Valley Community College       | <u>5,333,299</u>         | <u>1,805,555</u>    | <u>2,254,646</u>    | <u>4,060,201</u>    | <u>1,273,098</u>  |
| Hickory Public Schools                       |                          |                     |                     |                     |                   |
| Hickory High School Renovation               | 9,547,577                | 8,104,542           | 1,443,035           | 9,547,577           | -                 |
| Total Hickory Public Schools                 | <u>9,547,577</u>         | <u>8,104,542</u>    | <u>1,443,035</u>    | <u>9,547,577</u>    | <u>-</u>          |
| Newton-Conover City Schools                  |                          |                     |                     |                     |                   |
| Newton-Conover Middle School Construction    | 20,800,000               | 1,985,933           | 9,222,392           | 11,208,325          | 9,591,675         |
| Total Newton-Conover City Schools            | <u>20,800,000</u>        | <u>1,985,933</u>    | <u>9,222,392</u>    | <u>11,208,325</u>   | <u>9,591,675</u>  |
| Other  |                          |                     |                     |                     |                   |
| Future Projects                              | 850,000                  | -                   | -                   | -                   | 850,000           |
| Future Debt Service                          | 4,024,427                | -                   | -                   | -                   | 4,024,427         |
| Total Other                                  | <u>4,874,427</u>         | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>4,874,427</u>  |
| Total expenditures                           | <u>83,568,273</u>        | <u>42,629,928</u>   | <u>20,422,141</u>   | <u>63,052,069</u>   | <u>20,516,204</u> |
| Excess of revenues over (under) expenditures | <u>(78,623,800)</u>      | <u>(36,176,288)</u> | <u>(19,893,613)</u> | <u>(56,069,901)</u> | <u>22,553,899</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, 2011**

|  | <u>Project<br/>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                                 | 6,522,218                        | 6,522,218           | -                    | 6,522,218            | -                    |
| School Capital Fund                          | 1,364,554                        | 1,314,554           | 50,000               | 1,364,554            | -                    |
| Transfers to                                 |                                  |                     |                      |                      |                      |
| General Fund                                 | (5,401,903)                      | (5,079,111)         | (322,792)            | (5,401,903)          | -                    |
| School Capital Fund                          | (1,473,492)                      | (1,389,838)         | (83,654)             | (1,473,492)          | -                    |
| Qualified School Construction Bonds 2011     | 6,300,000                        | -                   | 6,300,000            | 6,300,000            | -                    |
| Qualified School Construction Bonds 2010     | 21,508,553                       | -                   | 21,508,553           | 21,508,553           | -                    |
| Build America Bonds 2010                     | 8,691,447                        | -                   | 8,691,447            | 8,691,447            | -                    |
| Installment Purchase Obligations Issued 2009 | 16,750,000                       | 16,750,000          | -                    | 16,750,000           | -                    |
| Installment Purchase Obligations Issued 2008 | 24,362,423                       | 24,224,423          | -                    | 24,224,423           | (138,000)            |
| Total other financing sources (uses)         | <u>78,623,800</u>                | <u>42,342,246</u>   | <u>36,143,554</u>    | <u>78,485,800</u>    | <u>(138,000)</u>     |
| Net change in fund balance                   | <u>\$ -</u>                      | <u>\$ 6,165,958</u> | 16,249,941           | <u>\$ 22,415,899</u> | <u>\$ 22,415,899</u> |
| <b>Fund Balances - Beginning of Year</b>     |                                  |                     | <u>6,165,958</u>     |                      |                      |
| <b>Fund Balances - End of Year</b>           |                                  |                     | <u>\$ 22,415,899</u> |                      |                      |



**Enterprise Fund**  
(Proprietary Fund Type)

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

*Solid Waste Management Fund -*

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

*Solid Waste Management Construction Fund -*

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

*Water and Sewer Fund -*

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

*Water and Sewer Construction Fund -*

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Solid Waste Management Fund**  
**Schedule of Revenues, Expenditures and Changes in Net Assets - Budget and Actual (Non-GAAP)**  
**For the Fiscal Year Ended June 30, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|                                     | <u>2011</u>      |                  |                   | <u>Actual Prior<br/>Year</u> |
|-------------------------------------|------------------|------------------|-------------------|------------------------------|
|                                     | <u>Budget</u>    | <u>Actual</u>    | <u>Over/Under</u> |                              |
| <b>Revenues</b>                     |                  |                  |                   |                              |
| Operating revenues                  |                  |                  |                   |                              |
| Charges for services                |                  |                  |                   |                              |
| Solid waste charges                 | \$ 3,957,967     | \$ 3,643,540     |                   |                              |
| Methane recovery                    | 589,500          | 806,469          |                   |                              |
| Other operating                     | 104,350          | 42,199           |                   |                              |
| Total operating revenues            | <u>4,651,817</u> | <u>4,492,208</u> | <u>(159,609)</u>  | <u>5,600,814</u>             |
| Nonoperating revenues               |                  |                  |                   |                              |
| Investment earnings                 | -                | 179,712          |                   |                              |
| Tire disposal tax                   | 130,000          | 185,772          |                   |                              |
| Solid waste disposal tax            | 80,814           | 69,747           |                   |                              |
| White goods disposal tax            | 50,000           | 46,642           |                   |                              |
| Scrap tire grant                    | 80,000           | 57,798           |                   |                              |
| Miscellaneous                       | 800              | -                |                   |                              |
| Total nonoperating revenues         | <u>341,614</u>   | <u>539,671</u>   | <u>198,057</u>    | <u>833,345</u>               |
| Total revenues                      | <u>4,993,431</u> | <u>5,031,879</u> | <u>38,448</u>     | <u>6,434,159</u>             |
| <b>Expenditures</b>                 |                  |                  |                   |                              |
| Solid Waste Management              |                  |                  |                   |                              |
| Administration                      |                  |                  |                   |                              |
| Salaries & employee benefits        | 219,646          | 218,990          |                   |                              |
| Other operating                     | 291,533          | 277,733          |                   |                              |
| Solid waste reserve                 | 266,420          | -                |                   |                              |
|                                     | <u>777,599</u>   | <u>496,723</u>   | <u>280,876</u>    | <u>455,360</u>               |
| Recycling                           |                  |                  |                   |                              |
| Other operating                     | 52,069           | 38,270           |                   |                              |
|                                     | <u>52,069</u>    | <u>38,270</u>    | <u>13,799</u>     | <u>39,649</u>                |
| Solid Waste Management Improvements |                  |                  |                   |                              |
| Other operating                     | 436,828          | 171,151          |                   |                              |
|                                     | <u>436,828</u>   | <u>171,151</u>   | <u>265,677</u>    | <u>257,060</u>               |
| Solid Waste Code Enforcement        |                  |                  |                   |                              |
| Salaries & employee benefits        | 58,009           | 56,949           |                   |                              |
| Other operating                     | 67,040           | 9,753            |                   |                              |
|                                     | <u>125,049</u>   | <u>66,702</u>    | <u>58,347</u>     | <u>74,180</u>                |
| Biodiesel and Freon Recovery        |                  |                  |                   |                              |
| Other operating                     | 42,300           | 23,215           |                   |                              |
|                                     | <u>42,300</u>    | <u>23,215</u>    | <u>19,085</u>     | <u>-</u>                     |
| Sanitary Landfill                   |                  |                  |                   |                              |
| Salaries & employee benefits        | 1,121,284        | 1,075,421        |                   |                              |
| Other operating                     | 1,726,959        | 1,466,720        |                   |                              |
|                                     | <u>2,848,243</u> | <u>2,542,141</u> | <u>306,102</u>    | <u>2,269,990</u>             |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Solid Waste Management Fund**  
**Schedule of Revenues, Expenditures and Changes in Net Assets - Budget and Actual (Non-GAAP)**  
**For the Fiscal Year Ended June 30, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|   | <u>2011</u>        |                     |                     | <u>Actual Prior<br/>Year</u> |
|---|--------------------|---------------------|---------------------|------------------------------|
|   | <u>Budget</u>      | <u>Actual</u>       | <u>Over/Under</u>   |                              |
| Convenience Centers   |                    |                     |                     |                              |
| Other operating   | 321,075            | 332,507             |                     |                              |
|   | <u>321,075</u>     | <u>332,507</u>      | (11,432)            | <u>329,002</u>               |
| Household Hazardous Waste   |                    |                     |                     |                              |
| Other operating   | 82,699             | 77,224              |                     |                              |
|   | <u>82,699</u>      | <u>77,224</u>       | 5,475               | <u>86,320</u>                |
| Blackburn Landfill - Methane Recovery                                   |                    |                     |                     |                              |
| Salaries & employee benefits  | 124,254            | 103,515             |                     |                              |
| Other operating   | 646,133            | 511,648             |                     |                              |
|   | <u>770,387</u>     | <u>615,163</u>      | 155,224             | <u>625,964</u>               |
| Total operating expenditures  | <u>5,456,249</u>   | <u>4,363,096</u>    | 1,093,153           | <u>4,137,525</u>             |
| Capital outlay  | <u>2,790,553</u>   | <u>1,551,996</u>    | 1,238,557           | <u>1,237,378</u>             |
| Total expenditures  | <u>8,246,802</u>   | <u>5,915,092</u>    | 2,331,710           | <u>5,374,903</u>             |
| Excess of revenues over (under) expenditures                            | <u>(3,253,371)</u> | <u>(883,213)</u>    | 2,370,158           | <u>1,059,256</u>             |
| <b>Other Financing Sources (Uses)</b>                                   |                    |                     |                     |                              |
| Fund balance appropriated   | 3,253,371          | -                   | (3,253,371)         |                              |
| Total other financing sources (uses)                                    | <u>3,253,371</u>   | <u>-</u>            | <u>(3,253,371)</u>  | <u>-</u>                     |
| Change in net assets  | <u>\$ -</u>        | <u>\$ (883,213)</u> | <u>\$ (883,213)</u> | <u>\$ 1,059,256</u>          |
| Reconciliation from budgetary basis (modified accrual) to full accrual: |                    |                     |                     |                              |
| Change in net assets  |                    | <u>\$ (883,213)</u> |                     |                              |
| Reconciling items   |                    |                     |                     |                              |
| Capital outlay  |                    | 1,551,996           |                     |                              |
| Depreciation  |                    | (712,933)           |                     |                              |
| (Increase) decrease in accrued landfill closure and postclosure care    |                    | (785,261)           |                     |                              |
| (Increase) decrease in compensated absences                             |                    | (8,522)             |                     |                              |
| Revenues from capital projects  |                    | 1,115,790           |                     |                              |
| Capital contribution  |                    | 337,943             |                     |                              |
| Total reconciling items   |                    | <u>1,499,013</u>    |                     |                              |
| Change in net assets (Exhibit 7) (full accrual)                         |                    | <u>\$ 615,800</u>   |                     |                              |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Solid Waste Management Capital Fund**  
**Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)**  
**From Inception and for the Year Ended June 30, 2011**

|   | Project<br>Authorization | Actual      |                     |                     | Over/Under          |
|---|--------------------------|-------------|---------------------|---------------------|---------------------|
|   |                          | Prior Years | Current Year        | Total to Date       |                     |
| <b>Revenues</b>   |                          |             |                     |                     |                     |
| North Carolina Biofuels Grant   | \$ 15,000                | \$ -        | \$ -                | \$ -                | \$ (15,000)         |
| Landfill user fees  | 1,115,790                |             | 1,115,790           | 1,115,790           | -                   |
| Total revenues  | <u>1,130,790</u>         | <u>-</u>    | <u>1,115,790</u>    | <u>1,115,790</u>    | <u>(15,000)</u>     |
| <b>Expenditures</b>   |                          |             |                     |                     |                     |
| Capital outlay  |                          |             |                     |                     |                     |
| Crop Processing Facility  | 830,790                  | -           | 11,483              | 11,483              | 819,307             |
| EcoComplex Facility   | 300,000                  | -           | 103,542             | 103,542             | 196,458             |
| Total expenditures  | <u>1,130,790</u>         | <u>-</u>    | <u>115,025</u>      | <u>115,025</u>      | <u>1,015,765</u>    |
| Excess of revenues over (under) expenditures                                  | <u>-</u>                 | <u>-</u>    | <u>1,000,765</u>    | <u>1,000,765</u>    | <u>1,000,765</u>    |
| <b>Other Financing Sources (Uses)</b>   |                          |             |                     |                     |                     |
| Total other financing sources (uses)  | <u>-</u>                 | <u>-</u>    | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| Revenues and other sources over (under) expenditures and other financing uses | <u>\$ -</u>              | <u>\$ -</u> | <u>\$ 1,000,765</u> | <u>\$ 1,000,765</u> | <u>\$ 1,000,765</u> |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Water and Sewer Fund**  
**Schedule of Revenues, Expenditures and Changes in Net Assets - Budget and Actual (Non-GAAP)**  
**For the Fiscal Year Ended June 30, 2011**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2010**

|   | <u>2011</u>        |                     |                     | <u>Actual Prior<br/>Year</u> |
|---|--------------------|---------------------|---------------------|------------------------------|
|   | <u>Budget</u>      | <u>Actual</u>       | <u>Over/Under</u>   |                              |
| <b>Revenues</b>   |                    |                     |                     |                              |
| Operating revenues  |                    |                     |                     |                              |
| Charges for services  | \$ -               | \$ -                | \$ -                | \$ -                         |
| Total operating revenues  | <u>-</u>           | <u>-</u>            | <u>-</u>            | <u>212,245</u>               |
| Nonoperating revenues   |                    |                     |                     |                              |
| Municipality revenue  | 463,800            | 443,235             |                     |                              |
| Investment earnings   | -                  | 172,113             |                     |                              |
| Total nonoperating revenues   | <u>463,800</u>     | <u>615,348</u>      | <u>151,548</u>      | <u>587,902</u>               |
| Total revenues  | <u>463,800</u>     | <u>615,348</u>      | <u>151,548</u>      | <u>800,147</u>               |
| <b>Expenditures</b>   |                    |                     |                     |                              |
| Water and Sewer   |                    |                     |                     |                              |
| Water and Sewer Administration  |                    |                     |                     |                              |
| Salaries & employee benefits  | 76,743             | 79,547              |                     |                              |
| Other operating   | 216,687            | 116,446             |                     |                              |
| Principal   | 324,295            | 324,291             |                     |                              |
| Interest  | 271,115            | 271,114             |                     |                              |
| Capital outlay  | 1,528,013          | -                   | -                   | -                            |
| Total expenditures  | <u>2,416,853</u>   | <u>791,398</u>      | <u>(1,625,455)</u>  | <u>611,988</u>               |
| Excess of revenues over (under) expenditures  | <u>(1,953,053)</u> | <u>(176,050)</u>    | <u>1,777,003</u>    | <u>188,159</u>               |
| <b>Other Financing Sources (Uses)</b>   |                    |                     |                     |                              |
| Transfer from General fund  | 1,915,778          | 1,915,778           |                     | 3,700,000                    |
| Fund balance appropriated   | 37,275             | -                   | -                   | -                            |
| Total other financing sources (uses)  | <u>1,953,053</u>   | <u>1,915,778</u>    | <u>(37,275)</u>     | <u>3,700,000</u>             |
| Revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ -</u>        | <u>\$ 1,739,728</u> | <u>\$ 1,739,728</u> | <u>\$ 3,888,159</u>          |
| Reconciliation from budgetary basis (modified accrual) to full accrual:                 |                    |                     |                     |                              |
| Net change in fund balance  |                    | <u>\$ 1,739,728</u> |                     |                              |
| <b>Reconciling items</b>  |                    |                     |                     |                              |
| Revenues and other financing sources over (under) expenditures and other financing uses |                    | \$ 1,739,728        |                     |                              |
| Depreciation  |                    | (156,229)           |                     |                              |
| Loan principal  |                    | 324,291             |                     |                              |
| Revenues from capital projects  |                    | 3,582,341           |                     |                              |
| Project expenditures not capitalized  |                    | (741,706)           |                     |                              |
| Change in net assets  |                    | <u>\$ 4,748,425</u> |                     |                              |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Water and Sewer Capital Fund**  
**Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)**  
**From Inception and for the Year Ended June 30, 2011**

|  | Project<br>Authorization | Actual            |                  |                   | Over/Under        |
|--|--------------------------|-------------------|------------------|-------------------|-------------------|
|  |                          | Prior Years       | Current Year     | Total to Date     |                   |
| <b>Revenues</b>                                |                          |                   |                  |                   |                   |
| Restricted intergovernmental revenues          |                          |                   |                  |                   |                   |
| American Recovery and Reinvestment Act         | \$ 1,500,000             | \$ -              | \$ 1,425,000     | \$ 1,425,000      | \$ (75,000)       |
| Community Development Block Grants (CDBG)      |                          |                   |                  |                   |                   |
| Infrastructure Water Hookup - 2010 (09-C-2023) | 150,000                  | 55,887            | 62,363           | 118,250           | (31,750)          |
| Royal Heights Water (09-C-2018)                | 308,500                  | 3,709             | 132,502          | 136,211           | (172,289)         |
| State Clean Water Grant (E-SRG-T-02-0139)      | 600,000                  | -                 | -                | -                 | (600,000)         |
| Investment earnings                            | 786,503                  | 1,132,915         | 181,423          | 1,314,338         | 527,835           |
| Miscellaneous                                  |                          |                   |                  |                   |                   |
| Capital fees                                   | 79,000                   | -                 | 59,500           | 59,500            | (19,500)          |
| Cardinal estates                               | 32,193                   | -                 | -                | -                 | (32,193)          |
| Domestic Haulers                               | 40,052                   | -                 | 75,358           | 75,358            | 35,306            |
| Sherrills Ford Development Water Project       | 35,462                   | -                 | -                | -                 | (35,462)          |
| <b>Total revenues</b>                          | <b>3,531,710</b>         | <b>1,192,511</b>  | <b>1,936,146</b> | <b>3,128,657</b>  | <b>(403,053)</b>  |
| <b>Expenditures</b>                            |                          |                   |                  |                   |                   |
| Capital outlay                                 |                          |                   |                  |                   |                   |
| Blackburn Elementary Water                     | 580,000                  | -                 | -                | -                 | 580,000           |
| Blackburn/Plateau Water                        | 3,780,600                | 2,455,647         | 636,537          | 3,092,184         | 688,416           |
| Cardinal Estates Water                         | 72,440                   | -                 | 2,903            | 2,903             | 69,537            |
| Community Development Block Grants (CDBG)      |                          |                   |                  |                   |                   |
| Advents Crossroads Waterline                   | 9,097                    | -                 | -                | -                 | 9,097             |
| Infrastructure Water Hookup - 2005             | 28,290                   | 11,000            | -                | 11,000            | 17,290            |
| Infrastructure Water Hookup - 2010             | 150,000                  | 70,076            | 47,672           | 117,748           | 32,252            |
| Royal Heights Water                            | 330,000                  | 12,499            | 123,979          | 136,478           | 193,522           |
| Community Road Water                           | 300,000                  | -                 | -                | -                 | 300,000           |
| State Clean Water Grants                       |                          |                   |                  |                   |                   |
| Bunker Hill Sewer (E-SRG-T-02-0139)            | 2,768,734                | 238,411           | 22,810           | 261,221           | 2,507,513         |
| EcoComplex Utilities                           | 75,000                   | -                 | -                | -                 | 75,000            |
| EPA Stormwater Phase II                        | 150,000                  | -                 | -                | -                 | 150,000           |
| Future Water & Sewer Projects                  | 2,994,212                | -                 | -                | -                 | 2,994,212         |
| Heatherbrook Subdivision Water                 | 325,000                  | -                 | 155,938          | 155,938           | 169,062           |
| Hwy 16 North Water                             | 370,000                  | -                 | -                | -                 | 370,000           |
| Hwy 150 Water Service                          | 34,951                   | -                 | -                | -                 | 34,951            |
| Hwy 150 Sewer Service                          | 9,660,000                | 9,517             | 33,329           | 42,846            | 9,617,154         |
| Hwy 150 Sewer Service Phase I and II           | 1,205,000                | -                 | -                | -                 | 1,205,000         |
| Leeland Terrace Subdivision Water              | 213,226                  | 83,516            | 4,210            | 87,726            | 125,500           |
| Mountain View Elementary Water                 | 30,000                   | -                 | -                | -                 | 30,000            |
| NDPES Testing and Removal                      | 191,514                  | 11,760            | 2,970            | 14,730            | 176,784           |
| Newton Pass Through                            | 15,000                   | -                 | -                | -                 | 15,000            |
| Regional Biosolids Facility                    | 1,369,367                | 394,629           | 307,176          | 701,805           | 667,562           |
| Regional Water Supply Study                    | 50,000                   | -                 | -                | -                 | 50,000            |
| Rocky Ford/Startown Water                      | 1,240,000                | -                 | 6,780            | 6,780             | 1,233,220         |
| Sherrills Ford/Terrell Water                   | 12,141                   | -                 | -                | -                 | 12,141            |
| Sludge Composting Project                      | 1,468,246                | 522,094           | 354,090          | 876,184           | 592,062           |
| Southeastern Catawba County Wastewater         | 6,810,573                | 6,232,902         | 210,246          | 6,443,148         | 367,425           |
| Southeastern Catawba County Water Supply Loop  | 5,107,976                | 4,538,742         | 29,247           | 4,567,989         | 539,987           |
| Stormwater Layers Flyover                      | 99,930                   | -                 | -                | -                 | 99,930            |
| Wastewater Treatment Plant-Hickory/Catawba     | 4,000,000                | -                 | -                | -                 | 4,000,000         |
| <b>Total expenditures</b>                      | <b>43,441,297</b>        | <b>14,580,793</b> | <b>1,937,887</b> | <b>16,518,680</b> | <b>26,922,617</b> |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Water and Sewer Capital Fund**  
**Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)**  
**From Inception and for the Year Ended June 30, 2011**

|  | <b>Project<br/>Authorization</b> | <b>Actual</b>      |                     |                      | <b>Over/Under</b> |
|--|----------------------------------|--------------------|---------------------|----------------------|-------------------|
|  |                                  | <b>Prior Years</b> | <b>Current Year</b> | <b>Total to Date</b> |                   |
| Excess of revenues over (under) expenditures                                     | (39,909,587)                     | (13,388,282)       | (1,741)             | (13,390,023)         | 26,519,564        |
| <b>Other Financing Sources (Uses)</b>  |                                  |                    |                     |                      |                   |
| Transfers from (to)  |                                  |                    |                     |                      |                   |
| General Fund   | 1,646,195                        | -                  | 1,646,195           | 1,646,195            | -                 |
| General Fund   | (1,237,224)                      | -                  | -                   | -                    | 1,237,224         |
| Water and Sewer Construction Fund -<br>Governmental                              | 24,340,616                       | 30,427,414         | -                   | 30,427,414           | 6,086,798         |
| Revolving Loan Obligations Issued  | 1,500,000                        | -                  | 1,425,000           | 1,425,000            | (75,000)          |
| Installment Purchase Obligations Issued 2010                                     | 13,660,000                       | -                  | -                   | -                    | (13,660,000)      |
| Total other financing sources (uses)   | 39,909,587                       | 30,427,414         | 3,071,195           | 33,498,609           | (6,410,978)       |
| Revenues and other sources over (under)<br>expenditures and other financing uses | \$ -                             | \$ 17,039,132      | \$ 3,069,454        | \$ 20,108,586        | \$ 20,108,586     |



**Agency Funds**  
(Fiduciary Fund Types)

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

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

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

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

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**All Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For Fiscal Year Ended June 30, 2011**

|  | <u>Balance<br/>June 20, 2010</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance<br/>June 30, 2011</u> |
|--|----------------------------------|------------------|-------------------|----------------------------------|
| <b>Social Services Fund</b>                            |                                  |                  |                   |                                  |
| Assets   |                                  |                  |                   |                                  |
| Cash and investments                                   | \$ 42,704                        | \$ 313,494       | \$ 307,519        | \$ 48,679                        |
| Liabilities  |                                  |                  |                   |                                  |
| Miscellaneous liabilities                              | \$ 42,704                        | \$ 313,494       | \$ 307,519        | \$ 48,679                        |
| <b>Sheriff Commissary Fund</b>                         |                                  |                  |                   |                                  |
| Assets   |                                  |                  |                   |                                  |
| Cash and investments                                   | \$ 45,365                        | \$ 257,561       | \$ 258,358        | \$ 44,568                        |
| Liabilities  |                                  |                  |                   |                                  |
| Miscellaneous liabilities                              | \$ 45,365                        | \$ 257,561       | \$ 258,358        | \$ 44,568                        |
| <b>Delinquent Motor Vehicle Fund</b>                   |                                  |                  |                   |                                  |
| Assets   |                                  |                  |                   |                                  |
| Cash and investments                                   | \$ 5,082                         | \$ 66,030        | \$ 66,019         | \$ 5,093                         |
| Liabilities  |                                  |                  |                   |                                  |
| Intergovernmental payable - State<br>of North Carolina | \$ 5,082                         | \$ 66,030        | \$ 66,019         | \$ 5,093                         |
| <b>Deed of Trust Fee Fund</b>                          |                                  |                  |                   |                                  |
| Assets   |                                  |                  |                   |                                  |
| Cash and investments                                   | \$ 2,235                         | \$ 25,570        | \$ 25,925         | \$ 1,880                         |
| Liabilities  |                                  |                  |                   |                                  |
| Intergovernmental payable - State<br>of North Carolina | \$ 2,235                         | \$ 25,570        | \$ 25,925         | \$ 1,880                         |
| <b>Total - All Agency Funds</b>                        |                                  |                  |                   |                                  |
| Assets   |                                  |                  |                   |                                  |
| Cash and investments                                   | \$ 95,386                        | \$ 637,085       | \$ 631,896        | \$ 100,220                       |
| Liabilities  |                                  |                  |                   |                                  |
| Miscellaneous liabilities                              | \$ 95,386                        | \$ 637,085       | \$ 631,896        | \$ 100,220                       |

## **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, 2011**

|  | <u>Amounts<br/>Represented<br/>on Statements</u> | <u>Cost Value</u>     | <u>Fair Value</u>     |
|--|--|-----------------------|-----------------------|
| <b>Cash</b>  |  |                       |                       |
| On hand  | \$ 8,156   | \$ 8,156              | \$ 8,156              |
| In demand deposits<br>(interest bearing)                           | 565,455  | 558,455               | 565,455               |
| (noninterest bearing)  | 93,247   | 93,247                | 93,247                |
| Total cash   | <u>\$ 666,858</u>                                | <u>\$ 659,858</u>     | <u>\$ 666,858</u>     |
| <b>Other Investments</b>   |  |                       |                       |
| North Carolina Capital<br>Management Trust, unrestricted           | 49,931,019                                       | 49,931,019            | 49,931,019            |
| North Carolina Capital<br>Management Trust, restricted for capital | 67   | 67                    | 67                    |
| Finistar   | 2,386,962  | 2,386,962             | 2,386,962             |
| Commercial Paper   | 25,401,870                                       | 25,401,870            | 25,401,870            |
| Federal Home Loan Bank   | 18,277,627                                       | 18,234,445            | 18,277,627            |
| Federal Home Loan Mortgage Corporation                             | 19,645,863                                       | 19,520,452            | 19,645,863            |
| Federal National Mortgage Association                              | 18,445,609                                       | 18,383,505            | 18,445,609            |
| Money Market, unrestricted   | 2,540,295  | 2,540,295             | 2,540,295             |
| Money Market, restricted for capital                               | 16,649,604                                       | 16,649,604            | 16,649,604            |
| Certificates of deposit  | 5,255,133  | 5,255,133             | 5,255,133             |
| Total other investments  | <u>\$ 158,534,049</u>                            | <u>\$ 158,303,352</u> | <u>\$ 158,534,049</u> |
| <b>Total cash and investments</b>                                  | <u>\$ 159,200,907</u>                            | <u>\$ 158,963,210</u> | <u>\$ 159,200,907</u> |

**Distribution by funds**

|  |    |                   |                       |
|--|----|-------------------|-----------------------|
| <b>General Fund</b>                      | \$ | 47,488,291        |                       |
| Restricted cash                          |    | 1,343,193         | \$ 48,831,484         |
| <b>Special Revenue Funds</b>             |    |                   |                       |
| Emergency Telephone System Fund          | \$ | 2,182,811         |                       |
| Citizens' Alert System Fund              |    | 22,588            |                       |
| Narcotics Seized Funds and Property Fund |    | 257,028           |                       |
| Rescue Squads Fund                       |    | 292,987           |                       |
| Library Endowment Fund                   |    | 234,704           |                       |
| Gretchen Peed Scholarship Fund           |    | 43,207            |                       |
| Parks Preservation Trust Fund            |    | 142,407           |                       |
| Fire District Funds                      |    | <u>871,574</u>    | 4,047,306             |
| <b>Capital Projects Funds</b>            |    |                   |                       |
| Schools Capital Projects Fund            | \$ | 9,063,351         |                       |
| Restricted Cash                          |    | 88,862            |                       |
| School Bond Fund 1997 Series             |    | 68,690            |                       |
| Hospital Construction Fund               |    | 5,370,625         |                       |
| School Construction Fund                 |    | 5,400,961         |                       |
| Restricted Cash                          |    | 15,843,622        |                       |
| General Capital Projects Fund            |    | <u>21,440,492</u> | 57,276,603            |
| <b>Enterprise Fund</b>                   |    |                   |                       |
| Water & Sewer Fund                       | \$ | 32,397,172        |                       |
| Solid Waste Management Fund              |    | 16,548,122        | 48,945,294            |
| <b>Fiduciary Funds</b>                   |    |                   |                       |
| Social Services Fund                     | \$ | 48,679            |                       |
| Sheriff Commissary Fund                  |    | 44,568            |                       |
| Delinquent Motor Vehicle Fund            |    | 5,093             |                       |
| Deed of Trust Fee Fund                   |    | <u>1,880</u>      | <u>100,220</u>        |
| <b>Total</b>                             |    |                   | <u>\$ 159,200,907</u> |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Analysis of Current Tax Levy**  
**For the Fiscal Year Ended June 30, 2011**

|   | <u>County-wide</u>            |             |                           | <u>Total Levy</u>   |                                      |
|---|-------------------------------|-------------|---------------------------|---|--------------------------------------|
|   | <u>Property<br/>Valuation</u> | <u>Rate</u> | <u>Amount of<br/>Levy</u> | <u>Property<br/>excluding<br/>Registered<br/>Motor Vehicles</u> | <u>Registered<br/>Motor Vehicles</u> |
| Original levy:                            |                               |             |                           |   |                                      |
| Property taxed at current year's rate     | \$ 14,759,974,766             | 0.535       | \$ 78,965,865             | \$ 75,318,505   | \$ 3,647,360                         |
| Motor vehicles taxed at prior year's rate | 292,154,393                   | 0.535       | 1,563,026                 | -   | 1,563,026                            |
| Penalties                                 | -                             |             | 73,276                    | 73,276  | -                                    |
| Total                                     | <u>15,052,129,159</u>         |             | <u>80,602,167</u>         | <u>75,391,781</u>   | <u>5,210,386</u>                     |
| Discoveries:                              |                               |             |                           |   |                                      |
| Current year taxes                        | 118,883,551                   | 0.535       | 636,027                   | 119,928   | 516,099                              |
| Prior year taxes                          | -                             |             | 129,520                   | 60,597  | 68,923                               |
| Penalties                                 | -                             |             | 19,934                    | 19,934  | -                                    |
| Total                                     | <u>118,883,551</u>            |             | <u>785,481</u>            | <u>200,459</u>  | <u>585,022</u>                       |
| Abatements:                               | <u>(89,785,794)</u>           |             | <u>(480,354)</u>          | <u>(391,925)</u>  | <u>(88,429)</u>                      |
| Total property valuation                  | <u>\$ 15,081,226,916</u>      |             |                           |   |                                      |
| Net levy                                  |                               |             | 80,907,294                | 75,200,315  | 5,706,979                            |
| Uncollected taxes at June 30, 2011        |                               |             | <u>3,002,758</u>          | <u>2,066,523</u>  | <u>936,235</u>                       |
| Current year's taxes collected            |                               |             | <u>\$ 77,904,536</u>      | <u>\$ 73,133,792</u>  | <u>\$ 4,770,744</u>                  |
| Current levy collection percentage        |                               |             | <u>96.29%</u>             | <u>97.25%</u>   | <u>83.59%</u>                        |

**Secondary Market Disclosures**

|   |  |                      |
|---|--|----------------------|
| Assessed Valuation:   |  |                      |
| Assessment Ratio <sup>(1)</sup>                                     |  | 100%                 |
| Real Property   |  | \$ 12,057,640,336    |
| Personal Property   |  | 2,454,965,234        |
| Public Service Companies <sup>(2)</sup>                             |  | <u>610,253,122</u>   |
| Total Assessed Valuation  |  | \$ 15,122,858,692    |
| Tax Rate per \$100  |  | <u>0.535</u>         |
| Levy (includes discoveries, releases and abatements) <sup>(3)</sup> |  | <u>\$ 80,907,294</u> |

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

|                           |              |
|---------------------------|--------------|
| Fire Protection Districts | \$ 4,550,271 |
|---------------------------|--------------|

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

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

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of Taxes Receivable**  
**For the Year Ended June 30, 2011**

| <u>General Fund</u>                       | <u>Uncollected<br/>Balance<br/>June 30, 2010</u> | <u>Additions and<br/>Adjustments</u> | <u>Collections<br/>and Credits</u> | <u>Uncollected<br/>Balance<br/>June 30, 2011</u> |
|---|--|--------------------------------------|------------------------------------|--|
| 2010                                      | \$ -   | \$ 80,907,294                        | \$ 77,904,536                      | \$ 3,002,758                                     |
| 2009                                      | 2,958,920  | -                                    | 1,697,766                          | 1,261,154  |
| 2008                                      | 1,198,503  | -                                    | 361,688                            | 836,815  |
| 2007                                      | 642,070  | -                                    | 108,838                            | 533,232  |
| 2006                                      | 407,337  | -                                    | 44,959                             | 362,378  |
| 2005                                      | 338,836  | -                                    | 29,509                             | 309,327  |
| 2004                                      | 306,651  | -                                    | 17,422                             | 289,229  |
| 2003                                      | 301,349  | -                                    | 9,318                              | 292,031  |
| 2002                                      | 275,732  | -                                    | 9,712                              | 266,020  |
| 2001                                      | 259,928  | -                                    | 11,587                             | 248,341  |
| Prior                                     | 940,026  | -                                    | 940,026                            | -  |
|   | <u>\$ 7,629,352</u>                              | <u>\$ 80,907,294</u>                 | <u>\$ 81,135,361</u>               | <u>\$ 7,401,285</u>                              |
| Less allowance for<br>uncollectible taxes | <u>3,961,798</u>                                 |                                      |                                    | <u>3,604,800</u>                                 |
| Taxes receivable -- net                   | <u>\$ 3,667,554</u>                              |                                      |                                    | <u>\$ 3,796,485</u>                              |

Reconcilement with revenues:

|                                  |                  |                      |
|----------------------------------|------------------|----------------------|
| Ad valorem taxes                 |                  |                      |
| General Fund                     | \$ 79,747,849    |                      |
| Rescue Squad Fund                | <u>1,000,500</u> |                      |
| Total ad valorem taxes           |                  | \$ 80,748,349        |
| Reconciling items:               |                  |                      |
| Penalties and interest collected | (546,066)        |                      |
| Tax on leased vehicle collected  | (70,893)         |                      |
| Prior year release/adjustments   | 63,945           |                      |
| Taxes written off                | <u>940,026</u>   |                      |
| Total reconciling items          |                  | <u>387,012</u>       |
| Total collections                |                  | <u>\$ 81,135,361</u> |

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of General Bonded Indebtedness and Debt Service Requirement**  
**For the Fiscal Year Ended June 30, 2011**

| Date of Issue | Purpose   | Maturity | Interest  | Notes and Bonds              | Notes and Bonds     | Notes and Bonds      | Interest Paid<br>2010-2011 | Notes and Bonds              | Falling Due Within  |                   |
|---------------|---|----------|-----------|------------------------------|---------------------|----------------------|----------------------------|------------------------------|---------------------|-------------------|
|               |   |          |           | Outstanding<br>June 30, 2010 | Issued<br>2010-2011 | Retired<br>2010-2011 |                            | Outstanding<br>June 30, 2011 | Principal           | Interest          |
| 6/01/1998     | School Bonds<br>Series 1998                           | 1998-13  | 4.30-4.40 | \$ 2,375,000                 | \$ -                | \$ 775,000           | \$ 104,500                 | \$ 1,600,000                 | \$ 800,000          | \$ 70,400         |
| 6/01/1999     | School Bonds<br>Series 1999                           | 2000-14  | 4.40-4.70 | 5,250,000                    | -                   | 1,250,000            | 246,750                    | 4,000,000                    | 1,300,000           | 188,000           |
| 12/1/2002     | Refunding Series 2002<br>Schools<br>Community College | 2003-14  | 2.00-4.00 | 1,976,000                    | -                   | 852,000              | 79,040                     | 1,124,000                    | 396,000             | 44,960            |
|               |   | 2003-14  | 2.00-4.00 | 494,000                      | -                   | 213,000              | 19,760                     | 281,000                      | 99,000              | 11,240            |
| 6/1/2005      | Refunding Series 2005<br>Schools<br>Community College | 2006-15  | 3.00-3.75 | 6,929,286                    | -                   | 2,026,444            | 268,642                    | 4,902,842                    | 1,728,720           | 200,250           |
|               |   | 2006-15  | 3.00-3.75 | 285,714                      | -                   | 83,556               | 11,077                     | 202,158                      | 71,280              | 8,256             |
|               |   |          |           | <u>\$ 17,310,000</u>         | <u>\$ -</u>         | <u>\$ 5,200,000</u>  | <u>\$ 729,769</u>          | <u>\$ 12,110,000</u>         | <u>\$ 4,395,000</u> | <u>\$ 523,106</u> |

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Long-Term Debt Requirements and Maturity Schedule**  
**For the Fiscal Year Ended June 30, 2011**

| Fiscal Year<br>Ended<br>June 30 | Governmental Activities              |                      |                       | Business Type Activities |                     |                      |
|---------------------------------|--------------------------------------|----------------------|-----------------------|--------------------------|---------------------|----------------------|
|                                 | Debt<br>Principal                    | Interest             | Total                 | Debt<br>Principal        | Interest            | Total                |
| 2012                            | 12,201,576                           | 6,058,573            | 18,260,149            | 334,845                  | 260,560             | 595,405              |
| 2013                            | 12,016,846                           | 5,580,166            | 17,597,012            | 345,847                  | 249,558             | 595,405              |
| 2014                            | 10,191,846                           | 5,031,483            | 15,223,329            | 357,314                  | 238,091             | 595,405              |
| 2015                            | 8,386,846                            | 4,590,156            | 12,977,002            | 369,267                  | 226,138             | 595,405              |
| 2016                            | 7,626,846                            | 4,232,827            | 11,859,673            | 381,726                  | 213,679             | 595,405              |
| 2017-2021                       | 36,789,233                           | 16,106,207           | 52,895,440            | 2,114,780                | 862,247             | 2,977,027            |
| 2022-2026                       | 45,135,407                           | 7,879,004            | 53,014,411            | 2,515,617                | 461,409             | 2,977,026            |
| 2027-2029                       | <u>2,160,700</u>                     | <u>113,167</u>       | <u>2,273,867</u>      | <u>1,213,501</u>         | <u>52,310</u>       | <u>1,265,811</u>     |
|                                 | <sup>(1)</sup> <u>\$ 134,509,300</u> | <u>\$ 49,591,583</u> | <u>\$ 184,100,883</u> | <u>\$ 7,632,897</u>      | <u>\$ 2,563,992</u> | <u>\$ 10,196,889</u> |

<sup>(1)</sup> 12 % of Legal Debt Limit

