

## **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**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets</b>	<b>Actuarial Accrued Liability (AAL) Projected Unit Credit</b>	<b>Unfunded AAL (UAAL)</b>	<b>Funded Ratio</b>	<b>Covered Payroll</b>	<b>UAAL as % of Covered Payroll</b>
12/31/2008	0	1,118,461	1,118,461	0.00%	5,093,101	21.96%
12/31/2009	0	1,482,425	1,482,425	0.00%	5,311,352	27.91%
12/31/2010	0	1,299,009	1,299,009	0.00%	5,323,496	24.40%
12/31/2011	0	1,399,717	1,399,717	0.00%	5,263,322	26.59%
12/31/2012	0	1,639,585	1,639,585	0.00%	5,636,592	29.09%
12/31/2013	0	1,648,950	1,648,950	0.00%	5,856,739	28.15%

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

<u>Year Ended June 30</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
2009	124,340	87.91
2010	141,973	57.58
2011	188,321	31.72
2012	173,828	26.16
2013	188,405	23.58
2014	215,647	29.18

**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	12/31/2013
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay - closed
Remaining amortization period	17 years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	5.00%
Projected salary increases*	4.25 - 7.85%
*Includes inflation at	3.00%
Cost-of-living adjustments	N/A

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

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Projected Unit Credit</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
12/31/2005	\$0	\$18,572,261	\$18,572,261	0.00%	\$38,665,996	48.00%
12/31/2007	\$0	\$9,826,953	\$9,826,953	0.00%	\$45,934,924	21.40%
12/31/2009	\$0	\$9,569,644	\$9,569,644	0.00%	\$46,608,375	20.50%
12/31/2011	\$0	\$9,245,855	\$9,245,855	0.00%	\$45,475,885	20.30%

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

<u>Year Ended June 30</u>	<u>Annual Required Contributions</u>	<u>Percentage Contributed</u>
2009	1,013,872	23.27
2010	1,013,872	21.06
2011	962,206	24.10
2012	962,206	25.62
2013	940,323	26.49
2014	940,323	27.74

**Notes to the Required Schedules:**

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

Valuation date	12/31/2011
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay - open
Remaining amortization period	30 years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	4.00%
Medical cost trend rate	9.50 - 5.00%
Year of ultimate trend rate	2018
*Includes inflation at	3.00%



## **Financial Statements of Individual Funds**

## **General Fund**

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

### *Reappraisal Fund –*

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

### *General Capital Reserve Fund –*

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
<b>REVENUES</b>				
<b>Ad Valorem Taxes</b>				
Current year	\$ 83,721,007	\$ 85,800,419		
Prior year	986,500	1,756,805		
Penalties and interest	350,000	882,389		
Tax leased vehicles and equipment	60,410	116,506		
Total ad valorem taxes	<u>85,117,917</u>	<u>88,556,119</u>	<u>3,438,202</u>	<u>83,500,533</u>
<b>Other Taxes</b>				
<b>Local Option Sales Taxes</b>				
Article 39 - one percent	10,969,488	11,783,154		
Article 40 - one half of one percent	5,152,210	5,467,716		
Article 40 - food	724,309	825,007		
Article 42 - one half of one percent	2,255,006	2,389,293		
Article 42 - food	285,386	349,288		
Article 46 - one quarter of one percent	410,147	425,807		
Subtotal local option sales taxes	<u>19,796,546</u>	<u>21,240,265</u>	<u>1,443,719</u>	<u>20,129,099</u>
<b>Other Taxes and Licenses</b>				
Real estate excise stamps	400,000	415,098		
ABC 5 cents per bottle	45,000	52,793		
Privilege licenses	22,500	19,562		
Subtotal other taxes and licenses	<u>467,500</u>	<u>487,453</u>	<u>19,953</u>	<u>556,805</u>
Total other taxes	<u>20,264,046</u>	<u>21,727,718</u>	<u>1,463,672</u>	<u>20,685,904</u>
<b>Unrestricted Intergovernmental Revenues</b>				
Beer & Wine Tax	350,000	369,182		
Video Programming fees	628,000	638,010		
Catawba County ABC profit distribution	863,000	895,000		
Total unrestricted intergovernmental revenues	<u>1,841,000</u>	<u>1,902,192</u>	<u>61,192</u>	<u>1,887,066</u>
<b>Restricted Intergovernmental Revenues</b>				
<b>State of North Carolina</b>				
<b>Social Services</b>				
Office Juvenile Justice Corner house	152,636	150,311		
Children's trust grant	100,000	94,036		
Smart Start	1,499,759	1,483,738		
Share the warmth grant	6,000	7,633		
Child boarding home funds	528,500	464,504		
Special permanency planning	42,516	99,444		
Community alternatives state in-home	40,116	35,837		
Medicaid expansion	31,742	31,975		
S/C special assistance	-	4,276		
CWS in home funds	-	85,102		
Foster care visitation	-	16,354		
Child boarding home funds therapeutic	2,500	2,492		
Adult day care	140,500	140,114		
Adult services	32,925	82,465		
Child Protective Services	212,717	207,265		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
<b>Public Health</b>				
Smart Start	148,035	148,035		
Medicaid PMH incentives	87,689	-		
School nurse initiative	200,000	200,000		
Health partners grant	64,217	40,962		
Immunization program	34,122	34,122		
Communicable diseases	8,197	8,197		
Communicable diseases -aid to counties	12,500	12,500		
Eat smart, move more	-	8,338		
Child health	88,656	88,656		
Child fatality prevention	1,282	1,365		
Health aid to counties	186,705	143,818		
Maternal health	115,982	112,834		
Health promotion	17,068	-		
Breast cancer grant	53,451	52,113		
Tuberculosis grant	24,926	24,926		
<b>Other</b>				
Veterans service	1,452	1,452		
Controlled substance tax	25,000	22,823		
Public school building capital lottery funds	1,500,000	1,482,720		
North Carolina department of natural resources	59,415	14,379		
Nourishing North Carolina communities	3,000	3,100		
Juvenile Justice & Delinquency Prevention				
Project challenge	63,794	63,794		
Catawba parenting network	29,864	29,864		
Juvenile crime prevention planning	13,500	13,500		
Juvenile crime Alexander youth	23,500	23,500		
Peace pipeline conflict resolution	53,794	53,794		
North Carolina agriculture cost share	26,875	18,200		
Court facility fees	135,000	135,726		
District court fees	55,000	60,188		
State Aid - Library	134,790	143,350		
Safe roads act	12,000	10,363		
Library services and technology grant	-	12,085		
Library summer reading grant	500	235		
Soil and water conservation grant	3,600	3,600		
Subtotal state revenue	<u>5,973,825</u>	<u>5,874,085</u>	<u>(99,740)</u>	<u>5,708,127</u>
<b>Federal</b>				
<b>Social Services</b>				
Energy assistance administration	120,722	105,612		
PACE grant	-	3,911		
Medical transportation administration	1,205,571	1,164,967		
Low income energy assistance program	398,966	314,536		
Social security block grant federal guardianship	103,000	96,308		
Social Security payments	103,000	105,230		
Nutrition grant 5310	250,000	161,601		
US Department of Agriculture supplemental funds	3,080	4,970		
Supplemental meals	11,906	11,455		
Chore Level II	152,461	4,458		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
Chore Level III	141,538	262,557		
In-home aid on site Social Security block grant	7,300	4,247		
IV-D administration	1,267,150	969,544		
IV-E board	238,000	290,483		
IV-E administration	1,120,682	1,024,984		
Independent living administration	44,540	50,233		
Links-independent living trust fund	60,000	8,163		
In-home case management Social Security block grant	29,000	21,727		
Case management at risk	335,812	431,467		
Work First block grant	2,298,741	2,088,512		
Food stamp fraud administration	68,936	80,521		
Food stamp administration	1,061,133	1,034,028		
Medicaid administration	1,517,180	1,702,131		
Adult day health	23,265	13,678		
IV-A Child care	218,478	227,397		
Title III Nutrition	121,405	152,788		
US Department of Agriculture nutrition	22,872	21,779		
US Department of Agriculture home delivered meals	33,826	38,778		
Home delivered meals	176,532	176,555		
Community assistance home delivered meals	12,050	11,975		
Community services block grant	216,627	206,421		
Crisis intervention	903,217	529,210		
Intensive family preservation restore families	73,006	35,187		
<b>Public Health</b>				
Bioterrorism grants	57,121	40,965		
Title X	89,662	115,289		
<b>Other</b>				
Hazardous Mitigation Funds	75,000	67,500		
Federal inmate transport	9,000	11,655		
Justice Assistance Grant	17,421	-		
State criminal alien assistance program	20,082	20,082		
Homeland security exercise grant	20,000	22,500		
Emergency management planning grant	20,000	29,692		
Subtotal federal revenue	<u>12,648,282</u>	<u>11,663,096</u>	<u>(985,186)</u>	<u>11,754,866</u>
<b>State of North Carolina and Federal</b>				
<b>Social Services</b>				
Social Services block grant	617,117	434,819		
Temporary assistance for needy families social security block grant	55,483	56,661		
Aid to families with dependent children	500	173		
Child day care purchase of care	5,544,931	5,190,674		
Aid to families with dependent children-foster care	925,000	1,000,989		
IV-E foster care therapeutic	10,000	20,629		
Temporary assistance for needy families foster care	-	100,854		
Adoption assistance non-recurring	15,000	42,479		
Adoption assistance medical	10,000	2,120		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
Special children adoption fund	50,000	216,000		
IV-E/Child protective services	346,485	322,982		
High risk intervention	516,173	312,440		
Title III Adult day care	91,037	94,211		
IV-D Aid to families with dependent children	23,000	30,241		
IV-D Incentives	302,156	234,699		
Medicaid waiver-case management	376,213	381,642		
Community alternative program medical equipment and supplies	15,000	17,828		
State adult specialist fund	47,552	44,384		
North Carolina Health Choice	99,918	112,888		
<b>Public Health</b>				
Medicaid per member per month	762,973	751,850		
Women Infants Children funds	862,187	804,664		
<b>Other</b>				
IV-D Civil papers	86,078	90,120		
Federal emergency management funds	-	3,503		
Medicaid-emergency medical services transports	500,000	558,609		
Subtotal state and federal revenue	<u>11,256,803</u>	<u>10,825,459</u>	<u>(431,344)</u>	<u>11,113,745</u>
<b>Fines &amp; Forfeitures</b>	<u>855,470</u>	<u>494,298</u>	<u>(361,172)</u>	<u>499,006</u>
<b>Other grants</b>				
<b>Social Services</b>				
Contract services	117,600	34,487		
Training services	10,000	10,500		
United Way	-	6,039		
Icare tours	-	1,343		
Community corrections contractual	266,339	252,747		
Confidential intermediary	800	4,675		
Adult day care - local	7,550	8,347		
Duke Endowment grant	750,000	479,700		
Other state revenue local managing entity	12,000	21,662		
Comprehensive treatment services program local managing entity	113,875	73,438		
Medicaid direct billing	1,850,472	1,198,538		
Medicaid community support	102,460	-		
Mental health maintenance of effort	30,000	26,711		
Catawba Valley Medical Center	79,150	57,855		
Hickory Public Schools	89,000	140,173		
<b>Public Health</b>				
Catawba Valley Medical Center	534,717	529,405		
Catawba County Schools	201,233	201,177		
Newton-Conover City Schools	68,552	65,010		
Hickory Public Schools	48,942	27,404		
<b>Municipalities</b>				
City Of Newton	28,275	19,445		
Town Of Maiden	4,725	4,910		
City Of Conover	46,025	55,171		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
City Of Hickory	21,365	31,722		
City Of Claremont	22,629	23,399		
Town of Catawba	-	520		
Town Of Longview	1,000	984		
Other				
ABC law enforcement	10,000	-		
Sex crimes investigation	52,568	75,124		
Transport mental health patients	6,000	-		
Lifeskills rent	75,744	75,744		
Social services local funds	18,910	-		
Lawn and mowing services	2,226	3,240		
Hospice	50,000	82,656		
Supervisor training	-	7,280		
Voice over internet protocol revenue	186,031	193,743		
Tourism development authority	115,000	115,000		
Western Piedmont COG technology services	22,980	22,980		
Catawba Valley Behavioral Healthcare technical support	36,758	27,720		
Catawba Valley Community College - deputy reimbursement	167,409	169,550		
Catawba County Schools-deputy reimbursement	478,512	478,513		
Personnel indirect cost	1,279,297	1,279,297		
Subtotal other grants	<u>6,908,144</u>	<u>5,806,209</u>	<u>(1,101,935)</u>	<u>6,107,079</u>
Total restricted intergovernmental revenues	<u>37,642,524</u>	<u>34,663,147</u>	<u>(2,979,377)</u>	<u>35,182,823</u>
<b>Licenses, Permits and Fees</b>				
Marriage licenses	22,500	24,979		
Recording of legal instruments	525,000	485,658		
Uniform commercial code filing	8,800	8,221		
Gun permits	20,000	15,500		
Surrendered weapon storage fee	800	870		
Noise amplification permit	100	95		
Involuntary commitment fee	300	-		
Concealed weapon fees	59,000	101,140		
Public fingerprint fees	9,500	11,900		
Precious metals dealer fees	200	383		
Vehicle storage fees	400	1,165		
Building permits	820,000	1,099,708		
Building services after hours inspections	1,575	2,730		
Minor sub-division plat review	3,250	2,535		
Floodplain development	100	100		
Plan review fees	10,900	23,544		
Storm water and erosion control	20,000	19,473		
Plat review fees	1,676	2,473		
Performance guarantees	180	150		
Telecommunications tower fees	47,000	8,500		
Zoning permits	10,250	12,525		
Accessory permit fees	3,325	450		
Sign permits	750	650		
Homeowners recovery fund	225	403		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Park fees and permits	6,000	6,715		
Environmental health fees	260,616	265,982		
Election filing fees	-	7,679		
Fire inspection fees	7,500	10,946		
Animal control fines and citations	5,000	1,151		
Immunizations	15,000	14,535		
Training fees	1,500	575		
Total licenses, permits, fees	<u>1,861,447</u>	<u>2,130,735</u>	<u>269,288</u>	<u>2,331,347</u>
<b>Sales and Services</b>				
<b>Social Services</b>				
Patient fees	8,200	12,165		
Insurance reimbursements	264,769	160,113		
State in-home fees	25	100		
IV-D application fees	18,500	18,861		
Level II and III chore fees	525	425		
Title III adult day care fees	500	10		
Trust account fees	6,250	5,789		
Adoption fees	5,350	5,247		
North Carolina health choice premiums	47,500	44,000		
IV-D blood test fees	900	875		
Access care	22,144	22,140		
Local support general assistance	10,000	11,772		
<b>Public Health</b>				
Bank card processing fees	-	29		
Patient fees	123,000	86,979		
Home health/third party reimbursements	3,136,387	3,195,687		
Pregnancy fees	-	20		
Clinic fees	210,000	119,062		
Child health fees	-	24		
Adult health fees	8,000	8,884		
Obstetrics services	-	3,484		
Lab fees	-	173		
Child seats copay	700	980		
Medicaid earned maternal health	-	31,224		
Medicaid escrow maternal health	-	162,073		
Medicaid earned child health	20,464	4,680		
Medicaid escrow child health	304,453	25,606		
Medicaid earned dental	488,187	406,228		
Medicaid escrow dental	18,883	32,991		
Medicaid earned adult health	50,000	46,948		
Medicaid escrow adult health	85,728	46,706		
Medicaid earned women's preventative health	280,000	145,699		
Medicaid escrow women's preventative health	170,536	-		
Medicaid escrow immunization	-	17,764		
Medicaid long term methods	3,000	2,963		
Social services/public health contract services	11,000	14,607		
<b>Municipalities</b>				
Tax billing/collection	183,490	180,691		
Data processing	500	7,200		
Election fees	122,500	112,411		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
Animal shelter	198,296	198,296		
Fire inspections	30,375	30,375		
Other				
Tax fees and charges	110,800	42,737		
Sale of maps and publications	2,900	6,686		
Advertising fees for renaming streets	450	-		
Check processing fees	4,000	3,867		
Transport fees district confinement facility	51,244	8,541		
Garage services	7,000	2,407		
Sheriff service of process	320,000	328,758		
Project lifesavers	4,200	3,630		
Inmate services	28,000	31,176		
Ambulance services	5,064,000	5,623,670		
Animal services	67,000	65,165		
Planning department ordinance	50	-		
Zoning amendments	2,160	3,600		
Board of adjustment charges	1,700	1,063		
Clinic fees	8,000	8,508		
Library rental fees	37,000	36,418		
Copy and print charges	30,700	33,869		
Total sales and services	<u>11,569,366</u>	<u>11,363,376</u>	<u>(205,990)</u>	<u>11,518,226</u>
<b>Investment Earnings</b>				
Interest On Investments	<u>501,000</u>	<u>540,922</u>	<u>39,922</u>	<u>(103,867)</u>
<b>Miscellaneous</b>				
Social Services				
Restitution funds				
Fraud services	35,350	69,452		
Nutrition meals project income	50,010	43,913		
Donations	65,000	119,762		
Miscellaneous	2,448	33		
Public Health				
Kids in Need	46,600	46,742		
Cardio pulmonary resuscitation training	5,260	2,903		
Distracted driving grant	2,500	2,500		
Susan G. Komen grant	60,000	25,000		
Miscellaneous	22,829	9,851		
Other				
Badge revenue	150	100		
Register of deeds automation	82,100	-		
Rents & Royalties	109,599	100,991		
Cell tower lease payments	22,138	22,193		
Cable lease payment	1,294	1,294		
Park souvenir sales	300	-		
Concessions	50,000	61,093		
Video visitation	10,000	3,860		
Commissary	50,000	58,194		
Sale of surplus properties	-	26,167		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
Insurance settlements	153,931	206,487		
Drug reimbursement	1,000	707		
Excise tax administrative cost	8,000	8,302		
Donations	6,300	16,374		
Emergency management/Duke Power grant	57,830	-		
Hazmat revenue	16,000	11,402		
Short term disability premiums	-	74,878		
Group health and dental premiums	1,842,440	1,581,231		
Miscellaneous revenue	216,320	393,356		
Total miscellaneous	<u>2,917,399</u>	<u>2,886,785</u>	<u>(30,614)</u>	<u>2,772,504</u>
 Total revenues	 <u>161,714,699</u>	 <u>163,770,994</u>	 <u>2,056,295</u>	 <u>157,774,536</u>
 <b>EXPENDITURES</b>				
<b>General Government</b>				
<b>Board of Commissioners</b>				
Salaries & employee benefits	11,180	11,180		
Other operating	148,050	112,284		
	<u>159,230</u>	<u>123,464</u>	<u>35,766</u>	<u>122,236</u>
 <b>Administration</b>				
County Manager				
Salaries & employee benefits	904,648	882,243		
Other operating	77,450	71,233		
Non-operating	54,260	-		
	<u>1,036,358</u>	<u>953,476</u>	<u>82,882</u>	<u>930,213</u>
 Legal Services				
Salaries & employee benefits	299,552	298,746		
Other operating	40,619	36,367		
	<u>340,171</u>	<u>335,113</u>	<u>5,058</u>	<u>318,436</u>
 Budget				
Salaries & employee benefits	245,187	233,696		
Other operating	17,894	9,221		
	<u>263,081</u>	<u>242,917</u>	<u>20,164</u>	<u>233,052</u>
 Total Administration	 <u>1,639,610</u>	 <u>1,531,506</u>	 <u>108,104</u>	 <u>1,481,701</u>
 <b>Tax Administration</b>				
Tax Assessor				
Salaries & employee benefits	798,952	782,353		
Other operating	206,461	186,428		
Non-operating tax refunds	15,000	80		
	<u>1,020,413</u>	<u>968,861</u>	<u>51,552</u>	<u>1,014,976</u>
 Tax Collector				
Salaries & employee benefits	445,939	439,213		
Other operating	388,889	270,750		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
	834,828	709,963	124,865	556,546
Total Tax Administration	1,855,241	1,678,824	176,417	1,571,522
<b>Board of Elections</b>				
Salaries & employee benefits	390,149	367,398		
Other operating	275,900	249,591		
	666,049	616,989	49,060	547,297
<b>Human Resources</b>				
Human Resources				
Salaries & employee benefits	544,287	542,660		
Other operating	138,114	132,379		
Non-operating	439,440	-		
	1,121,841	675,039	446,802	589,527
Wellness				
Other operating	226,750	220,211		
	226,750	220,211	6,539	179,432
Recruitment				
Salaries & employee benefits	65,724	65,326		
Other operating	24,850	11,143		
Non-operating	135,130	-		
	225,704	76,469	149,235	77,277
Risk Management				
Salaries & employee benefits	135,355	134,684		
Other operating	23,950	13,877		
	159,305	148,561	10,744	149,958
Total Human Resources	1,733,600	1,120,280	613,320	996,194
<b>Register of Deeds</b>				
Salaries & employee benefits	513,296	485,176		
Other operating	330,988	271,954		
Capital outlay	15,840	15,840		
	860,124	772,970	87,154	699,288
<b>Finance</b>				
Administration				
Salaries & employee benefits	356,372	356,551		
Other operating	171,075	153,602		
	527,447	510,153	17,294	496,183
Accounting				
Salaries & employee benefits	459,838	439,571		
Other operating	430,850	403,011		
	890,688	842,582	48,106	833,335

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Purchasing				
Salaries & employee benefits	236,029	223,858		
Other operating	40,715	36,005		
	<u>276,744</u>	<u>259,863</u>	<u>16,881</u>	<u>238,305</u>
 Total Finance	 <u>1,694,879</u>	 <u>1,612,598</u>	 <u>82,281</u>	 <u>1,567,823</u>
 <b>Other General Government Programs</b>				
Government Agencies - Justice Center				
Other operating	10,500	4,428		
	<u>10,500</u>	<u>4,428</u>	<u>6,072</u>	<u>9,050</u>
 Other Government Costs				
Salaries & employee benefits	54,619	20,960		
Other operating	248,140	247,761		
	<u>302,759</u>	<u>268,721</u>	<u>34,038</u>	<u>255,372</u>
 Self Insurance				
Premiums	2,133,000	1,986,182		
Liability	1,004,500	836,169		
Workers Compensation	536,500	407,919		
Total Self Insurance	<u>3,674,000</u>	<u>3,230,270</u>	<u>443,730</u>	<u>2,719,408</u>
 Total Other General Government Programs	 <u>3,987,259</u>	 <u>3,503,419</u>	 <u>483,840</u>	 <u>2,983,830</u>
 Total General Government	 <u>12,595,992</u>	 <u>10,960,050</u>	 <u>1,635,942</u>	 <u>9,969,891</u>
 <b>Public Safety</b>				
<b>Sheriff</b>				
Administration and Law Enforcement				
Salaries & employee benefits	3,873,056	3,818,043		
Other operating	1,393,268	1,285,384		
Capital outlay	588,529	568,984		
	<u>5,854,853</u>	<u>5,672,411</u>	<u>182,442</u>	<u>4,934,523</u>
 Catawba Valley Community College - Resource Officers				
Salaries & employee benefits	162,797	161,292		
Other operating	3,000	3,000		
	<u>165,797</u>	<u>164,292</u>	<u>1,505</u>	<u>159,234</u>
 School Resource Officers				
Salaries & employee benefits	640,606	622,246		
Other operating	39,600	39,608		
	<u>680,206</u>	<u>661,854</u>	<u>18,352</u>	<u>645,745</u>
 Records				
Salaries & employee benefits	325,962	304,163		
Other operating	26,820	26,694		
	<u>352,782</u>	<u>330,857</u>	<u>21,925</u>	<u>381,725</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Mental Health Transport				
Salaries & employee benefits	6,883	121		
	<u>6,883</u>	<u>121</u>	<u>6,762</u>	<u>167</u>
Narcotics				
Salaries & employee benefits	444,995	438,890		
Other operating	73,890	65,681		
	<u>518,885</u>	<u>504,571</u>	<u>14,314</u>	<u>482,850</u>
Detectives				
Salaries & employee benefits	853,178	832,482		
Other operating	85,161	80,383		
	<u>938,339</u>	<u>912,865</u>	<u>25,474</u>	<u>889,417</u>
Lake Norman Water Patrol				
Salaries & employee benefits	299,354	292,189		
Other operating	23,850	22,744		
	<u>323,204</u>	<u>314,933</u>	<u>8,271</u>	<u>354,325</u>
Court Security				
Salaries & employee benefits	545,568	547,523		
Other operating	7,000	7,000		
	<u>552,568</u>	<u>554,523</u>	<u>(1,955)</u>	<u>528,783</u>
Newton Detention Center				
Salaries & employee benefits	3,402,885	3,321,102		
Other operating	926,424	819,850		
Capital outlay	92,280	75,920		
	<u>4,421,589</u>	<u>4,216,872</u>	<u>204,717</u>	<u>4,057,815</u>
Prisoner Food Services				
Other operating	394,600	390,548	4,052	383,543
District Confinement Facility				
Salaries & employee benefits	48,880	29,450		
Other operating	1,144,836	1,107,979		
	<u>1,193,716</u>	<u>1,137,429</u>	<u>56,287</u>	<u>1,179,246</u>
Total Sheriff	<u>15,403,422</u>	<u>14,861,276</u>	<u>542,146</u>	<u>13,997,373</u>
<b>Emergency Services</b>				
Emergency Services Administration				
Salaries & employee benefits	230,330	228,988		
Other operating	275,834	171,847		
	<u>506,164</u>	<u>400,835</u>	<u>105,329</u>	<u>367,660</u>
Veterans Services				
Salaries & employee benefits	81,796	77,973		
Other operating	7,950	7,761		

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
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**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
	89,746	85,734	4,012	66,042
Fire Marshal				
Salaries & employee benefits	240,125	233,847		
Other operating	39,199	30,142		
	<u>279,324</u>	<u>263,989</u>	<u>15,335</u>	<u>311,756</u>
Emergency Medical Services				
Salaries & employee benefits	6,302,805	6,145,859		
Other operating	1,140,267	904,450		
Capital outlay	650,478	501,664		
	<u>8,093,550</u>	<u>7,551,973</u>	<u>541,577</u>	<u>7,535,734</u>
Animal Control				
Salaries & employee benefits	177,166	171,402		
Other operating	46,485	30,037		
	<u>223,651</u>	<u>201,439</u>	<u>22,212</u>	<u>195,089</u>
Animal Shelter				
Salaries & employee benefits	234,248	215,727		
Other operating	222,041	204,341		
	<u>456,289</u>	<u>420,068</u>	<u>36,221</u>	<u>343,452</u>
<b>Total Emergency Services</b>	<u>9,648,724</u>	<u>8,924,038</u>	<u>724,686</u>	<u>8,819,733</u>
Communication Center				
Salaries & employee benefits	1,453,428	1,415,651		
Other operating	251,400	237,200		
	<u>1,704,828</u>	<u>1,652,851</u>	<u>51,977</u>	<u>1,581,830</u>
Other Public Safety				
Other operating	182,502	171,460	11,042	163,268
<b>Total Public Safety</b>	<u>26,939,476</u>	<u>25,609,625</u>	<u>1,329,851</u>	<u>24,562,204</u>
<b>Environmental Protection</b>				
Cooperative Extension				
Salaries & employee benefits	74,136	32,028		
Other operating	250,378	210,430		
	<u>324,514</u>	<u>242,458</u>	<u>82,056</u>	<u>247,612</u>
Soil & Water Conservation				
Salaries & employee benefits	132,144	130,166		
Other operating	68,390	15,029		
	<u>200,534</u>	<u>145,195</u>	<u>55,339</u>	<u>172,736</u>
Forest Ranger				
Other operating	78,261	73,706	4,555	56,815
<b>Total Environmental Protection</b>	<u>603,309</u>	<u>461,359</u>	<u>141,950</u>	<u>477,163</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
<b>Economic and Physical Development</b>				
<b>Technology</b>				
Information Technology Center				
Salaries & employee benefits	1,732,989	1,687,332		
Other operating	1,319,954	1,388,418		
Capital outlay	170,000	-		
	<u>3,222,943</u>	<u>3,075,750</u>	<u>147,193</u>	<u>3,001,831</u>
Geospatial Information Services				
Salaries & employee benefits	279,815	294,714		
Other operating	82,725	64,119		
	<u>362,540</u>	<u>358,833</u>	<u>3,707</u>	<u>340,680</u>
Total Technology	<u>3,585,483</u>	<u>3,434,583</u>	<u>150,900</u>	<u>3,342,511</u>
<b>Economic Development and Planning</b>				
Planning & Zoning				
Salaries & employee benefits	415,812	406,180		
Other operating	87,930	65,784		
	<u>503,742</u>	<u>471,964</u>	<u>31,778</u>	<u>470,031</u>
County Parks				
Salaries & employee benefits	245,211	243,200		
Other operating	68,239	59,515		
	<u>313,450</u>	<u>302,715</u>	<u>10,735</u>	<u>298,643</u>
Other Economic and Physical Development				
Other operating	4,849,967	4,549,841	300,126	4,082,200
Total Economic Development and Planning	<u>5,667,159</u>	<u>5,324,520</u>	<u>342,639</u>	<u>4,850,874</u>
<b>Utilities &amp; Engineering</b>				
Utilities & Engineering Administration				
Salaries & employee benefits	154,874	154,818		
Other operating	24,218	20,470		
	<u>179,092</u>	<u>175,288</u>	<u>3,804</u>	<u>176,981</u>
Building Inspection				
Salaries & employee benefits	712,930	705,064		
Other operating	306,318	298,654		
Capital outlay	26,000	25,798		
	<u>1,045,248</u>	<u>1,029,516</u>	<u>15,732</u>	<u>1,003,096</u>
Permit Center				
Salaries & employee benefits	225,994	228,376		
Other operating	30,601	25,421		
	<u>256,595</u>	<u>253,797</u>	<u>2,798</u>	<u>283,104</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Plan Review				
Salaries & employee benefits	281,544	265,700		
Other operating	17,958	15,765		
	<u>299,502</u>	<u>281,465</u>	<u>18,037</u>	<u>301,205</u>
Storm water and Erosion Control				
Salaries & employee benefits	126,391	113,606		
Other operating	22,775	15,126		
	<u>149,166</u>	<u>128,732</u>	<u>20,434</u>	<u>85,009</u>
Total Utilities & Engineering	<u>1,929,603</u>	<u>1,868,798</u>	<u>60,805</u>	<u>1,849,395</u>
<b>Finance/Facilities Division</b>				
Construction Manager				
Salaries & employee benefits	75,639	68,458		
Other operating	4,000	5,296		
	<u>79,639</u>	<u>73,754</u>	<u>5,885</u>	<u>-</u>
Garage				
Salaries & employee benefits	225,077	232,537		
Other operating	304,270	241,438		
	<u>529,347</u>	<u>473,975</u>	<u>55,372</u>	<u>592,244</u>
General maintenance				
Salaries & employee benefits	547,914	537,787		
Other operating	394,349	357,083		
Capital outlay	28,000	28,000		
	<u>970,263</u>	<u>922,870</u>	<u>47,393</u>	<u>723,190</u>
General Buildings				
Other operating	502,955	426,183		
	<u>502,955</u>	<u>426,183</u>	<u>76,772</u>	<u>470,119</u>
Justice Buildings				
Other operating	835,532	685,281		
	<u>835,532</u>	<u>685,281</u>	<u>150,251</u>	<u>729,577</u>
Library Buildings				
Other operating	91,885	64,617		
	<u>91,885</u>	<u>64,617</u>	<u>27,268</u>	<u>52,342</u>
Leased Buildings				
Other operating	40,778	29,174		
	<u>40,778</u>	<u>29,174</u>	<u>11,604</u>	<u>36,361</u>
Social Services Buildings				
Other operating	68,765	63,520		
	<u>68,765</u>	<u>63,520</u>	<u>5,245</u>	<u>72,521</u>
Public Health Buildings				

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Fund**  
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**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Other operating	44,235	38,131		
	<u>44,235</u>	<u>38,131</u>	6,104	<u>27,538</u>
Family Services Center				
Other operating	30,848	15,770		
	<u>30,848</u>	<u>15,770</u>	15,078	<u>9,716</u>
Street Signs				
Other operating	19,880	14,178		
	<u>19,880</u>	<u>14,178</u>	5,702	<u>22,837</u>
Total Finance/Facilities Division	<u>3,214,127</u>	<u>2,807,453</u>	406,674	<u>2,736,445</u>
Total Economic & Physical Development	<u>14,396,372</u>	<u>13,435,354</u>	961,018	<u>12,779,225</u>
<b>Human Services</b>				
Medical Examiner				
Other operating	90,000	88,500		
	<u>90,000</u>	<u>88,500</u>	1,500	<u>86,100</u>
<b>Mental Health Services</b>				
General Administration				
Catawba Valley Behavioral Healthcare	499,500	499,500		
Partners Behavioral Health Management	142,500	142,821		
	<u>642,000</u>	<u>642,321</u>	(321)	<u>757,037</u>
<b>Social Services Department</b>				
Administration				
Salaries & employee benefits	1,267,378	1,013,879		
Other operating	994,329	869,073		
Non-operating	3,143,886	-		
Capital outlay	15,000	-		
	<u>5,420,593</u>	<u>1,882,952</u>	3,537,641	<u>2,076,789</u>
Children and Family Services				
Salaries & employee benefits	1,896,008	1,589,082		
Other operating	427,496	374,671		
Social Services assistance	1,000	564		
	<u>2,324,504</u>	<u>1,964,317</u>	360,187	<u>2,014,643</u>
Department of Human Resources Teams				
Salaries & employee benefits	335,193	263,614		
Other operating	8,166	6,058		
Social Services assistance	1,400	924		
	<u>344,759</u>	<u>270,596</u>	74,163	<u>333,113</u>
Children's Day Care				
Salaries & employee benefits	360,183	310,725		
Other operating	4,777	2,777		
	<u>364,960</u>	<u>313,502</u>	51,458	<u>346,630</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Intensive Family Preservation				
Salaries & employee benefits	66,385	68,823		
Other operating	5,977	2,777		
Social Services assistance	644	250		
	<u>73,006</u>	<u>71,850</u>	<u>1,156</u>	<u>95,217</u>
Early Childhood Development				
Salaries & employee benefits	53,676	52,505		
Other operating	10,157	9,081		
	<u>63,833</u>	<u>61,586</u>	<u>2,247</u>	<u>60,849</u>
Prevention Management				
Salaries & employee benefits	113,623	110,351		
Other operating	1,348	1,283		
	<u>114,971</u>	<u>111,634</u>	<u>3,337</u>	<u>109,704</u>
American Recovery and Reinvestment Act - Project Moves				
Salaries & employee benefits	51,900	41,907		
Other operating	763	482		
Social Services assistance	15,000	15,000		
	<u>67,663</u>	<u>57,389</u>	<u>10,274</u>	<u>66,184</u>
Family Children Teams / Family Preservation				
Salaries & employee benefits	3,527,043	3,322,157		
Other operating	65,655	64,105		
Social Services assistance	67,000	10,373		
	<u>3,659,698</u>	<u>3,396,635</u>	<u>263,063</u>	<u>3,580,323</u>
Duke Endowment Family Children Project				
Salaries & employee benefits	710,411	629,224		
Other operating	73,650	57,016		
Social Services assistance	16,200	3,658		
	<u>800,261</u>	<u>689,898</u>	<u>110,363</u>	<u>702,858</u>
Teen Up				
Salaries & employee benefits	152,548	161,167		
Other operating	21,265	12,913		
Social Services assistance	46,414	40,230		
	<u>220,227</u>	<u>214,310</u>	<u>5,917</u>	<u>170,342</u>
Community Services Block Grant				
Salaries & employee benefits	201,056	179,291		
Other operating	7,500	12,533		
Social Services assistance	14,000	14,581		
	<u>222,556</u>	<u>206,405</u>	<u>16,151</u>	<u>220,532</u>
Therapeutic Foster Care				
Salaries & employee benefits	247,811	252,686		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Other operating	22,777	7,238		
Social Services assistance	1,000	717		
	<u>271,588</u>	<u>260,641</u>	<u>10,947</u>	<u>252,924</u>
<b>Adoptions</b>				
Salaries & employee benefits	850,006	838,638		
Other operating	27,056	28,656		
Social Services assistance	3,500	3,450		
	<u>880,562</u>	<u>870,744</u>	<u>9,818</u>	<u>794,773</u>
<b>Child Advocacy</b>				
Salaries & employee benefits	283,006	296,310		
Other operating	64,281	33,949		
Social Services assistance	1,100	340		
	<u>348,387</u>	<u>330,599</u>	<u>17,788</u>	<u>313,293</u>
<b>FamilyNet Administration</b>				
Salaries & employee benefits	792,179	563,435		
Other operating	242,221	167,527		
Social Services assistance	10,000	2,624		
	<u>1,044,400</u>	<u>733,586</u>	<u>310,814</u>	<u>773,450</u>
<b>FamilyNet Community Support</b>				
Salaries & employee benefits	96,906	1,482		
Other operating	5,554	5,554		
	<u>102,460</u>	<u>7,036</u>	<u>95,424</u>	<u>50,015</u>
<b>FamilyNet Act</b>				
Salaries & employee benefits	552,964	451,514		
Other operating	26,800	4,070		
Social Services assistance	1,000	881		
	<u>580,764</u>	<u>456,465</u>	<u>124,299</u>	<u>530,079</u>
<b>FamilyNet In-home Services</b>				
Salaries & employee benefits	479,558	460,130		
Other operating	14,777	13,236		
	<u>494,335</u>	<u>473,366</u>	<u>20,969</u>	<u>482,540</u>
<b>FamilyNet Adolescent Services</b>				
Salaries & employee benefits	515,693	488,404		
Other operating	5,325	8,768		
	<u>521,018</u>	<u>497,172</u>	<u>23,846</u>	<u>481,238</u>
<b>FamilyNet Family Services</b>				
Salaries & employee benefits	139,242	138,074		
Other operating	3,000	285		
	<u>142,242</u>	<u>138,359</u>	<u>3,883</u>	<u>140,254</u>
<b>FamilyNet Children Services</b>				
Salaries & employee benefits	306,205	244,768		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Other operating	3,194	5,725		
	<u>309,399</u>	<u>250,493</u>	<u>58,906</u>	<u>238,006</u>
FamilyNet ECST				
Salaries & employee benefits	367,120	318,200		
Other operating	20,556	21,471		
	<u>387,676</u>	<u>339,671</u>	<u>48,005</u>	<u>331,726</u>
FamilyNet Child Protective Services				
Salaries & employee benefits	64,789	64,097		
Other operating	12,858	11,223		
	<u>77,647</u>	<u>75,320</u>	<u>2,327</u>	<u>74,548</u>
Work First				
Salaries & employee benefits	401,978	310,176		
Other operating	527,872	424,176		
Social Services assistance	943,817	546,130		
	<u>1,873,667</u>	<u>1,280,482</u>	<u>593,185</u>	<u>1,606,696</u>
Office Juvenile Justice Girls Program				
Other operating	48,255	47,614		
	<u>48,255</u>	<u>47,614</u>	<u>641</u>	<u>41,110</u>
Administration Group Homes				
Salaries & employee benefits	1,065,457	1,010,726		
Other operating	42,988	42,810		
	<u>1,108,445</u>	<u>1,053,536</u>	<u>54,909</u>	<u>992,852</u>
Girls Program				
Other operating	52,175	53,871		
Capital outlay	50,000	23,685		
	<u>102,175</u>	<u>77,556</u>	<u>24,619</u>	<u>43,676</u>
Boys Program				
Other operating	52,675	49,386		
	<u>52,675</u>	<u>49,386</u>	<u>3,289</u>	<u>40,764</u>
Office Juvenile Justice Boys Program				
Other operating	64,155	59,564		
	<u>64,155</u>	<u>59,564</u>	<u>4,591</u>	<u>56,670</u>
Adult Services				
Other operating	401,461	366,858		
Social Services assistance	304,383	308,156		
	<u>705,844</u>	<u>675,014</u>	<u>30,830</u>	<u>695,748</u>
Adult Social Work				
Salaries & employee benefits	1,465,858	1,472,099		
Other operating	68,622	58,717		
Social Services assistance	10,600	14,923		
	<u>1,545,080</u>	<u>1,545,739</u>	<u>659</u>	<u>1,545,080</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
	1,545,080	1,545,739	(659)	1,479,029
Medicaid Administration				
Salaries & employee benefits	1,003,561	991,291		
Other operating	7,554	5,681		
	<u>1,011,115</u>	<u>996,972</u>	<u>14,143</u>	<u>922,089</u>
Transportation				
Salaries & employee benefits	473,412	437,878		
Other operating	36,762	35,535		
Capital outlay	91,000	87,326		
	<u>601,174</u>	<u>560,739</u>	<u>40,435</u>	<u>537,149</u>
Nutrition				
Salaries & employee benefits	169,325	157,788		
Other operating	319,055	244,998		
Social Services assistance	471,340	425,144		
	<u>959,720</u>	<u>827,930</u>	<u>131,790</u>	<u>700,121</u>
Public Assistance Administration				
Salaries & employee benefits	1,478,259	1,456,188		
Other operating	25,439	20,506		
	<u>1,503,698</u>	<u>1,476,694</u>	<u>27,004</u>	<u>1,439,473</u>
Food Stamps				
Salaries & employee benefits	1,631,975	1,444,984		
Other operating	75,334	70,082		
	<u>1,707,309</u>	<u>1,515,066</u>	<u>192,243</u>	<u>1,588,558</u>
Child Support				
Salaries & employee benefits	1,321,489	1,148,241		
Other operating	24,831	37,072		
	<u>1,346,320</u>	<u>1,185,313</u>	<u>161,007</u>	<u>1,118,779</u>
General Assistance				
Other operating	76,000	107,642		
Social Services assistance	136,000	87,529		
	<u>212,000</u>	<u>195,171</u>	<u>16,829</u>	<u>173,600</u>
Public Assistance Payments				
Social Services assistance	1,385,392	1,114,419		
	<u>1,385,392</u>	<u>1,114,419</u>	<u>270,973</u>	<u>1,194,810</u>
Children's Purchase Services				
Social Services assistance	9,695,476	9,482,175		
	<u>9,695,476</u>	<u>9,482,175</u>	<u>213,301</u>	<u>9,070,084</u>
Total Social Services	<u>42,760,009</u>	<u>35,817,896</u>	<u>6,942,113</u>	<u>35,941,238</u>

**Public Health Department**

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Health Administration				
Salaries & employee benefits	618,713	604,094		
Other operating	462,461	185,261		
	<u>1,081,174</u>	<u>789,355</u>	<u>291,819</u>	<u>887,304</u>
Home Health				
Salaries & employee benefits	1,790,685	1,751,344		
Other operating	1,280,132	1,238,045		
	<u>3,070,817</u>	<u>2,989,389</u>	<u>81,428</u>	<u>3,148,201</u>
Environmental Health				
Salaries & employee benefits	700,865	698,082		
Other operating	113,972	106,158		
	<u>814,837</u>	<u>804,240</u>	<u>10,597</u>	<u>850,066</u>
Maternal Health				
Salaries & employee benefits	8,074	8,235		
Other operating	167,310	164,279		
	<u>175,384</u>	<u>172,514</u>	<u>2,870</u>	<u>239,946</u>
Pregnancy Care Management				
Salaries & employee benefits	328,472	327,184		
Other operating	18,520	15,124		
	<u>346,992</u>	<u>342,308</u>	<u>4,684</u>	<u>325,935</u>
Laboratory				
Salaries & employee benefits	72,230	70,761		
Other operating	43,570	36,939		
	<u>115,800</u>	<u>107,700</u>	<u>8,100</u>	<u>167,585</u>
Post Partum Newborn				
Salaries & employee benefits				
Other operating				
Capital outlay				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,083</u>
Child Health				
Salaries & employee benefits	451,585	448,224		
Other operating	85,057	80,432		
	<u>536,642</u>	<u>528,656</u>	<u>7,986</u>	<u>581,248</u>
Child Health - Human Resource Teams				
Salaries & employee benefits	485,843	482,501		
Other operating	61,842	34,688		
	<u>547,685</u>	<u>517,189</u>	<u>30,496</u>	<u>501,720</u>
Child Health - Smart Start				
Salaries & employee benefits	132,287	131,290		
Other operating	20,408	19,977		
	<u>152,695</u>	<u>151,267</u>	<u>1,428</u>	<u>160,005</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Care Coordination for Children				
Salaries & employee benefits	355,531	351,435		
Other operating	20,450	18,420		
	<u>375,981</u>	<u>369,855</u>	<u>6,126</u>	<u>317,472</u>
School Nurse Fund Initiative				
Salaries & employee benefits	188,151	166,841		
Other operating	10,791	10,562		
	<u>198,942</u>	<u>177,403</u>	<u>21,539</u>	<u>162,113</u>
School Nurses Initiative - Catawba Valley Medical Center				
Salaries & employee benefits	359,444	349,612		
Other operating	15,353	13,780		
	<u>374,797</u>	<u>363,392</u>	<u>11,405</u>	<u>278,139</u>
School Nurses - Catawba County				
Salaries & employee benefits	230,431	227,533		
Other operating	21,784	20,153		
	<u>252,215</u>	<u>247,686</u>	<u>4,529</u>	<u>236,394</u>
School Nurses - Newton-Conover				
Salaries & employee benefits	112,819	111,378		
Other operating	9,061	6,887		
	<u>121,880</u>	<u>118,265</u>	<u>3,615</u>	<u>116,514</u>
School Nurses Initiative - Catawba County				
Salaries & employee benefits	71,890	72,352		
Other operating	3,306	1,819		
	<u>75,196</u>	<u>74,171</u>	<u>1,025</u>	<u>67,007</u>
Dental Health				
Salaries & employee benefits	338,792	336,623		
Other operating	87,183	85,082		
Public Health assistance	43,000	32,626		
	<u>468,975</u>	<u>454,331</u>	<u>14,644</u>	<u>442,924</u>
Glaucoma/Adult Health				
Salaries & employee benefits	240,451	237,859		
Other operating	254,572	232,722		
	<u>495,023</u>	<u>470,581</u>	<u>24,442</u>	<u>682,836</u>
Bioterrorism Grant				
Salaries & employee benefits	50,454	47,893		
Other operating	5,167	1,676		
	<u>55,621</u>	<u>49,569</u>	<u>6,052</u>	<u>44,190</u>
Clinical Services				
Salaries & employee benefits	882,643	879,938		
Other operating	162,450	119,353		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
	1,045,093	999,291	45,802	1,187,675
Women Infants Children Program				
Salaries & employee benefits	817,837	790,293		
Other operating	54,350	48,564		
	<u>872,187</u>	<u>838,857</u>	<u>33,330</u>	<u>815,019</u>
Total Public Health	<u>11,177,936</u>	<u>10,566,019</u>	<u>611,917</u>	<u>11,285,376</u>
Total Human Services	<u>54,669,945</u>	<u>47,114,736</u>	<u>7,555,209</u>	<u>48,069,751</u>
<b>Culture and Recreation</b>				
<b>County Library</b>				
Library Administration - Main Library				
Salaries & employee benefits	866,865	906,124		
Other operating	333,329	313,856		
Non-operating	193,304	-		
	<u>1,393,498</u>	<u>1,219,980</u>	<u>173,518</u>	<u>1,128,156</u>
Sherrills Ford Branch				
Salaries & employee benefits	145,094	101,862		
Other operating	58,787	44,793		
Capital outlay	35,000	-		
	<u>238,881</u>	<u>146,655</u>	<u>92,226</u>	<u>145,930</u>
Maiden Branch				
Salaries & employee benefits	72,416	72,340		
Other operating	37,492	32,347		
	<u>109,908</u>	<u>104,687</u>	<u>5,221</u>	<u>94,993</u>
St. Stephens Branch				
Salaries & employee benefits	289,944	226,431		
Other operating	100,888	96,165		
	<u>390,832</u>	<u>322,596</u>	<u>68,236</u>	<u>363,322</u>
Southwest Branch Library				
Salaries & employee benefits	143,543	135,462		
Other operating	128,940	125,105		
	<u>272,483</u>	<u>260,567</u>	<u>11,916</u>	<u>258,927</u>
Conover Branch Library				
Salaries & employee benefits	106,944	104,020		
Other operating	23,903	18,815		
	<u>130,847</u>	<u>122,835</u>	<u>8,012</u>	<u>120,854</u>
Claremont Branch Library				
Salaries & employee benefits	38,157	37,770		
Other operating	25,180	12,535		
	<u>63,337</u>	<u>50,305</u>	<u>13,032</u>	<u>50,531</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Total County Library	2,599,786	2,227,625	372,161	2,162,713
Arts-Administration				
Other operating	541,500	541,500	-	532,000
Other Cultural				
Other operating	4,000	-	4,000	-
Total Culture and Recreation	3,145,286	2,769,125	376,161	2,694,713
<b>Education</b>				
Catawba County Schools				
Current expense	24,933,426	24,933,426		
Fines and forfeitures	597,310	344,964		
	25,530,736	25,278,390	252,346	25,150,373
Newton-Conover City Schools				
Current expense	4,378,617	4,378,617		
Fines and forfeitures	104,895	60,920		
	4,483,512	4,439,537	43,975	4,365,372
Hickory City Schools				
Current expense	6,397,719	6,397,719		
Fines and forfeitures	153,265	88,414		
	6,550,984	6,486,133	64,851	6,468,042
Catawba Valley Community College				
Current expense	3,800,000	3,800,000	-	3,712,188
Total Education	40,365,232	40,004,060	361,172	39,695,975
<b>Debt Service</b>				
General obligation bonds				
Principal	2,565,005	2,565,000		
Interest	138,110	138,106		
	2,703,115	2,703,106	9	4,734,006
Installment purchases				
Principal	5,929,345	5,929,013		
Interest	2,660,838	2,867,433		
	8,590,183	8,796,446	(206,263)	6,079,587
Certificates of Participation				
Principal	2,955,005	2,955,000		
Interest	484,030	439,898		
	3,439,035	3,394,898	44,137	3,584,154
Qualified Zone Academy Bonds				
Principal	50,000	50,000	-	50,000

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
Build America Bonds				
Principal	579,435	579,429		
Interest	226,085	235,768		
	<u>805,520</u>	<u>815,197</u>	<u>(9,677)</u>	<u>829,576</u>
Qualified School Construction Bonds				
Principal (sinking fund escrow)	1,853,905	1,853,902		
Interest	-	113,143		
	<u>1,853,905</u>	<u>1,967,045</u>	<u>(113,140)</u>	<u>1,910,015</u>
Payment to refunded bond escrow agent	-	1,014,000	(1,014,000)	-
Bond Issuance Costs	-	23,583	(23,583)	135,592
Total Debt Service	<u>17,441,758</u>	<u>18,764,275</u>	<u>(1,322,517)</u>	<u>17,322,930</u>
Total expenditures	<u>170,157,370</u>	<u>159,118,584</u>	<u>11,038,786</u>	<u>155,571,852</u>
Revenues over (under) expenditures	<u>(8,442,671)</u>	<u>4,652,410</u>	<u>13,095,081</u>	<u>2,202,684</u>
<b>Other financing sources (uses)</b>				
Transfers from				
School Capital Fund	50,000	50,000	-	50,000
Transfers to				
Emergency Telephone System	(18,766)	(18,766)	-	(18,116)
Citizens Alert System Fund	(6,582)	(6,582)	-	(15,624)
Reappraisal Fund	(390,541)	(390,541)	-	(382,150)
General Capital Projects Fund	(1,727,777)	(1,727,777)	-	(1,300,000)
School Construction Fund	(1,043,303)	(1,043,303)	-	(536,823)
Water and Sewer Construction Fund	(1,600,000)	(1,600,000)	-	(530,000)
Water and Sewer Operations Fund	-	-	-	(245,000)
Solid Waste Management Fund	(1,565)	(1,565)	-	-
Installment purchase obligation issued	-	-	-	184,750
Refunding limited obligation bonds issued	-	1,810,000	1,810,000	-
Refunding certificates of participation issued	-	-	-	10,965,000
Payment to refunded bond escrow agent	-	(1,849,125)	(1,849,125)	(10,878,232)
Premium on limited obligation bonds	-	39,911	39,911	-
Sale of capital assets	-	-	-	9,169
Fund Balance appropriated/contingency	13,181,205	-	(13,181,205)	-
Total other financing sources (uses)	<u>8,442,671</u>	<u>(4,737,748)</u>	<u>(13,180,419)</u>	<u>(2,697,026)</u>
Net change in fund balance	<u>-</u>	<u>(85,338)</u>	<u>(85,338)</u>	<u>(494,342)</u>
<b>Fund Balances - Beginning of Year</b>		<u>49,998,294</u>		
<b>Fund Balances - End of Year</b>		<u>\$ 49,912,956</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 4,206	\$ 4,206	\$ (505)
Total revenues	<u>-</u>	<u>4,206</u>	<u>4,206</u>	<u>(505)</u>
<b>Expenditures</b>				
Current				
General government				
Salaries & employee benefits	319,852	315,691	4,161	308,663
Other operating	70,689	53,508	17,181	60,832
Capital outlay	-	-	-	-
Total expenditures	<u>390,541</u>	<u>369,199</u>	<u>21,342</u>	<u>369,495</u>
Excess of revenues over (under) expenditures	<u>(390,541)</u>	<u>(364,993)</u>	<u>25,548</u>	<u>(370,000)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	390,541	390,541	-	382,150
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	<u>390,541</u>	<u>390,541</u>	<u>-</u>	<u>382,150</u>
Net change in fund balance	<u>\$ -</u>	<u>25,548</u>	<u>\$ 25,548</u>	<u>12,150</u>
<b>Fund Balances - Beginning of Year</b>		<u>171,113</u>		<u>158,963</u>
<b>Fund Balances - End of Year</b>		<u>\$ 196,661</u>		<u>\$ 171,113</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 4,938	\$ 4,938	\$ (648)
Total revenues	<u>-</u>	<u>4,938</u>	<u>4,938</u>	<u>(648)</u>
<b>Expenditures</b>				
Other operating	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>4,938</u>	<u>4,938</u>	<u>(648)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from	-	-	-	-
Transfers to	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>4,938</u>	<u>\$ 4,938</u>	<u>(648)</u>
<b>Fund Balances - Beginning of Year</b>		<u>448,757</u>		<u>449,405</u>
<b>Fund Balances - End of Year</b>		<u>\$ 453,695</u>		<u>\$ 448,757</u>

## **Combining Statements for Nonmajor Funds**

**CATAWBA COUNTY, NORTH CAROLINA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2014**

	<b>Special Revenue Funds (Schedule C-1)</b>	<b>Capital Project Funds (Schedule D-1)</b>	<b>Total Nonmajor Governmental Funds (Exhibit 3)</b>
<b>Assets</b>			
Cash and investments	\$ 4,328,230	\$ 12,106,518	\$ 16,434,748
Taxes receivable - net	135,500	-	135,500
Due from other governments	82,438	1,221,982	1,304,420
Interest receivable	9,758	27,463	37,221
Total assets	<u>4,555,926</u>	<u>13,355,963</u>	<u>17,911,889</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	<u>72,503</u>	<u>166,652</u>	<u>239,155</u>
Total liabilities	<u>72,503</u>	<u>166,652</u>	<u>239,155</u>
<b>Deferred Inflows of Resources</b>			
Taxes receivable	135,500	-	135,500
Prepaid taxes	<u>1,584</u>	<u>-</u>	<u>1,584</u>
Total deferred inflows of resources	<u>137,084</u>	<u>-</u>	<u>137,084</u>
<b>Fund Balances</b>			
Restricted			
Stabilization by State Statute	265,448	1,249,445	1,514,893
Public Safety	2,582,688	-	2,582,688
Fire Protection	1,145,873	-	1,145,873
Library Endowment	239,217	-	239,217
Scholarship	46,048	-	46,048
Parks Preservation	49,596	-	49,596
Community Development	17,469	-	17,469
Hospital Capital	-	5,449,956	5,449,956
Committed			
School Capital	-	6,465,739	6,465,739
Hospital Construction	-	24,171	24,171
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>4,346,339</u>	<u>13,189,311</u>	<u>17,535,650</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,555,926</u>	<u>\$ 13,355,963</u>	<u>\$ 17,911,889</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, 2014**

	<b>Special Revenue Funds (Schedule C-3)</b>	<b>Capital Project Funds (Schedule D-2)</b>	<b>Total Nonmajor Governmental Funds (Exhibit 4)</b>
<b>Revenues</b>			
Ad valorem taxes	\$ 6,037,846	\$ -	\$ 6,037,846
Other taxes	-	4,107,873	4,107,873
Restricted intergovernmental revenues	692,550	666,433	1,358,983
Licenses and permits	-	-	-
Investment earnings	48,641	127,632	176,273
Miscellaneous	1,290	-	1,290
<b>Total revenues</b>	<u>6,780,327</u>	<u>4,901,938</u>	<u>11,682,265</u>
<b>Expenditures</b>			
Current			
Public safety	6,320,518	-	6,320,518
Economic and physical development	138,427	-	138,427
Capital outlay	-	4,272,880	4,272,880
<b>Total expenditures</b>	<u>6,458,945</u>	<u>4,272,880</u>	<u>10,731,825</u>
Excess of revenues over (under) expenditures	321,382	629,058	950,440
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	25,348	69,507	94,855
Transfers to other funds	(26,130)	(119,507)	(145,637)
<b>Total other financing sources (uses)</b>	<u>(782)</u>	<u>(50,000)</u>	<u>(50,782)</u>
Net change in fund balance	320,600	579,058	899,658
<b>Fund Balances - Beginning of Year</b>	<u>4,025,739</u>	<u>12,610,253</u>	<u>16,635,992</u>
<b>Fund Balances - End of Year</b>	<u>\$ 4,346,339</u>	<u>\$ 13,189,311</u>	<u>\$ 17,535,650</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, 2014**

	<b>Emergency Telephone System Fund</b>	<b>Citizens' Alert System Fund</b>	<b>Narcotics Seized Funds And Property Fund</b>	<b>Rescue Squads Fund</b>
<b>Assets</b>				
Cash and investments	\$ 2,534,332	\$ 14,039	\$ 94,591	\$ 184,152
Taxes receivable - net	-	-	-	-
Due from other governments	43,109	-	-	-
Interest receivable	5,659	49	213	656
<b>Total assets</b>	<b><u>2,583,100</u></b>	<b><u>14,088</u></b>	<b><u>94,804</u></b>	<b><u>184,808</u></b>
<b>Liabilities and Fund Balances</b>				
Accounts payable and accrued liabilities	69,657	1,517	-	-
<b>Total liabilities</b>	<b><u>69,657</u></b>	<b><u>1,517</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Deferred Inflows of Resources</b>				
Taxes receivable	-	-	-	-
Prepaid taxes	-	-	-	-
<b>Total deferred inflows of resources</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund Balances</b>				
Restricted				
Stabilization by State Statute	212,220	49	10,013	656
Public Safety	2,301,223	12,522	84,791	184,152
Fire Protection	-	-	-	-
Library Endowment	-	-	-	-
Scholarship	-	-	-	-
Parks Preservation	-	-	-	-
Community Development	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b><u>2,513,443</u></b>	<b><u>12,571</u></b>	<b><u>94,804</u></b>	<b><u>184,808</u></b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b><u>\$ 2,583,100</u></b>	<b><u>\$ 14,088</u></b>	<b><u>\$ 94,804</u></b>	<b><u>\$ 184,808</u></b>

<u>Library Endowment Fund</u>	<u>Gretchen Peed Scholarship Fund</u>	<u>Parks/ Historic Preservation Fund</u>	<u>Community Development Fund</u>	<u>Fire District Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 239,217	\$ 46,048	\$ 49,596	\$ 18,798	\$ 1,147,457	\$ 4,328,230
-	-	-	-	135,500	135,500
-	-	-	1,329	38,000	82,438
542	104	113	22	2,400	9,758
<u>239,759</u>	<u>46,152</u>	<u>49,709</u>	<u>20,149</u>	<u>1,323,357</u>	<u>4,555,926</u>
-	-	-	1,329	-	72,503
-	-	-	1,329	-	72,503
-	-	-	-	135,500	135,500
-	-	-	-	1,584	1,584
-	-	-	-	137,084	137,084
-	-	-	-	-	-
542	104	113	1,351	40,400	265,448
-	-	-	-	-	2,582,688
-	-	-	-	1,145,873	1,145,873
239,217	-	-	-	-	239,217
-	46,048	-	-	-	46,048
-	-	49,596	-	-	49,596
-	-	-	17,469	-	17,469
-	-	-	-	-	-
<u>239,759</u>	<u>46,152</u>	<u>49,709</u>	<u>18,820</u>	<u>1,186,273</u>	<u>4,346,339</u>
<u>\$ 239,759</u>	<u>\$ 46,152</u>	<u>\$ 49,709</u>	<u>\$ 20,149</u>	<u>\$ 1,323,357</u>	<u>\$ 4,555,926</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Fire District Funds**  
**Subcombining Balance Sheet**  
**June 30, 2014**

	<u>Mountain View Fire District Fund</u>	<u>Propst Fire District Fund</u>	<u>St. Stephens Fire District Fund</u>	<u>Conover Rural Fire District Fund</u>	<u>Oxford Fire District Fund</u>
<b>Assets</b>					
Cash and investments	\$ 43,800	\$ 28,202	\$ 83,363	\$ 182,055	\$ 44,343
Taxes receivable - net	10,765	8,153	17,744	2,068	8,833
Due from other governments	4,477	2,296	5,936	710	2,643
Interest receivable	78	54	159	409	86
Total assets	<u>59,120</u>	<u>38,705</u>	<u>107,202</u>	<u>185,242</u>	<u>55,905</u>
<b>Liabilities and Fund Balances</b>					
Accounts payable and accrued liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Taxes receivable	10,765	8,153	17,744	2,068	8,833
Prepaid taxes	382	172	219	27	14
Total deferred inflows of resources	<u>11,147</u>	<u>8,325</u>	<u>17,963</u>	<u>2,095</u>	<u>8,847</u>
<b>Fund Balances</b>					
Restricted					
Stabilization by State Statute	4,555	2,350	6,095	1,119	2,729
Fire Protection	43,418	28,030	83,144	182,028	44,329
Total fund balances	<u>47,973</u>	<u>30,380</u>	<u>89,239</u>	<u>183,147</u>	<u>47,058</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 59,120</u>	<u>\$ 38,705</u>	<u>\$ 107,202</u>	<u>\$ 185,242</u>	<u>\$ 55,905</u>

(continued on page 112)

<b>Sherrills Ford Fire District Fund</b>	<b>Bandys Fire District Fund</b>	<b>Maiden Fire District Fund</b>	<b>Claremont Fire District Fund</b>	<b>Catawba Fire District Fund</b>	<b>Long View Fire District Fund</b>	<b>Newton Rural Fire District Fund</b>
\$ 96,364	\$ 80,717	\$ 108,855	\$ 38,416	\$ 317,762	\$ 17,661	\$ 35,835
28,089	15,333	8,255	8,164	8,012	363	9,204
6,657	4,054	1,740	2,191	1,070	225	3,491
180	161	237	78	711	39	65
<u>131,290</u>	<u>100,265</u>	<u>119,087</u>	<u>48,849</u>	<u>327,555</u>	<u>18,288</u>	<u>48,595</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28,089	15,333	8,255	8,164	8,012	363	9,204
253	143	6	25	5	-	109
<u>28,342</u>	<u>15,476</u>	<u>8,261</u>	<u>8,189</u>	<u>8,017</u>	<u>363</u>	<u>9,313</u>
6,837	4,215	1,977	2,269	1,781	264	3,556
96,111	80,574	108,849	38,391	317,757	17,661	35,726
<u>102,948</u>	<u>84,789</u>	<u>110,826</u>	<u>40,660</u>	<u>319,538</u>	<u>17,925</u>	<u>39,282</u>
<u>\$ 131,290</u>	<u>\$ 100,265</u>	<u>\$ 119,087</u>	<u>\$ 48,849</u>	<u>\$ 327,555</u>	<u>\$ 18,288</u>	<u>\$ 48,595</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Fire District Funds**  
**Subcombining Balance Sheet**  
**June 30, 2014**

	<u>Cooksville Fire District Fund</u>	<u>Hickory Rural Fire District Fund</u>	<u>Total Fire District Funds</u>
<b>Assets</b>			
Cash and investments	\$ 47,172	\$ 22,912	\$ 1,147,457
Taxes receivable - net	4,132	6,385	135,500
Due from other governments	958	1,552	38,000
Interest receivable	<u>102</u>	<u>41</u>	<u>2,400</u>
Total assets	<u>52,364</u>	<u>30,890</u>	<u>1,323,357</u>
<b>Liabilities and Fund Balances</b>			
Accounts payable and accrued liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>			
Taxes receivable	4,132	6,385	135,500
Taxes collected in advance	<u>46</u>	<u>183</u>	<u>1,584</u>
Total deferred inflows of resources	<u>4,178</u>	<u>6,568</u>	<u>137,084</u>
<b>Fund Balances</b>			
Restricted			
Stabilization by State Statute	1,060	1,593	40,400
Fire Protection	<u>47,126</u>	<u>22,729</u>	<u>1,145,873</u>
Total fund balances	<u>48,186</u>	<u>24,322</u>	<u>1,186,273</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 52,364</u>	<u>\$ 30,890</u>	<u>\$ 1,323,357</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, 2014**

	<b>Emergency Telephone System Fund</b>	<b>Citizens' Alert System Fund</b>	<b>Narcotics Seized Funds and Property Fund</b>	<b>Rescue Squads Fund</b>
<b>Revenues</b>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 1,067,200
Restricted intergovernmental revenues	513,604	20,000	1,824	-
Investment earnings	26,996	206	990	3,852
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>540,600</b>	<b>20,206</b>	<b>2,814</b>	<b>1,071,052</b>
<b>Expenditures</b>				
Current				
Public safety	383,346	57,773	15,786	1,171,436
Economic and physical development	-	-	-	-
<b>Total expenditures</b>	<b>383,346</b>	<b>57,773</b>	<b>15,786</b>	<b>1,171,436</b>
Excess of revenue over (under) expenditures	157,254	(37,567)	(12,972)	(100,384)
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	18,766	6,582	-	-
Transfers to other funds	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>18,766</b>	<b>6,582</b>	<b>-</b>	<b>-</b>
Net change in fund balance	176,020	(30,985)	(12,972)	(100,384)
<b>Fund Balances - Beginning of Year</b>	<b>2,337,423</b>	<b>43,556</b>	<b>107,776</b>	<b>285,192</b>
<b>Fund Balances - End of Year</b>	<b>\$ 2,513,443</b>	<b>\$ 12,571</b>	<b>\$ 94,804</b>	<b>\$ 184,808</b>

<u>Library Endowment Fund</u>	<u>Gretchen Peed Scholarship Fund</u>	<u>Parks/ Historic Preservation Fund</u>	<u>Community Development Fund</u>	<u>Fire District Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 4,970,646	\$ 6,037,846
-	-	-	157,122	-	692,550
2,610	501	530	125	12,831	48,641
-	1,290	-	-	-	1,290
<u>2,610</u>	<u>1,791</u>	<u>530</u>	<u>157,247</u>	<u>4,983,477</u>	<u>6,780,327</u>
-	-	-	-	4,692,177	6,320,518
-	-	-	138,427	-	138,427
-	-	-	<u>138,427</u>	<u>4,692,177</u>	<u>6,458,945</u>
<u>2,610</u>	<u>1,791</u>	<u>530</u>	<u>18,820</u>	<u>291,300</u>	<u>321,382</u>
-	-	-	-	-	25,348
-	-	(26,130)	-	-	(26,130)
-	-	<u>(26,130)</u>	-	-	<u>(782)</u>
2,610	1,791	(25,600)	18,820	291,300	320,600
<u>237,149</u>	<u>44,361</u>	<u>75,309</u>	<u>-</u>	<u>894,973</u>	<u>4,025,739</u>
<u>\$ 239,759</u>	<u>\$ 46,152</u>	<u>\$ 49,709</u>	<u>\$ 18,820</u>	<u>\$ 1,186,273</u>	<u>\$ 4,346,339</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Restricted intergovernmental revenues				
North Carolina 911 funds	513,404	513,604	200	518,772
Investment earnings	-	26,996	26,996	(3,903)
Total revenues	<u>513,404</u>	<u>540,600</u>	<u>27,196</u>	<u>514,869</u>
<b>Expenditures</b>				
Current				
Public Safety				
Salaries & employee benefits	94,548	73,058	21,490	88,068
Other operating	493,795	310,288	183,507	323,862
Capital outlay	242,060	-	242,060	35,219
Total expenditures	<u>830,403</u>	<u>383,346</u>	<u>447,057</u>	<u>447,149</u>
Excess of revenues over (under) expenditures	<u>(316,999)</u>	<u>157,254</u>	<u>474,253</u>	<u>67,720</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	18,766	18,766	-	18,116
Fund balance appropriated	298,233	-	(298,233)	-
Total other financing sources (uses)	<u>316,999</u>	<u>18,766</u>	<u>(298,233)</u>	<u>18,116</u>
Net change in fund balance	<u>\$ -</u>	176,020	<u>\$ 176,020</u>	85,836
<b>Fund Balances - Beginning of Year</b>		<u>2,337,423</u>		<u>2,251,587</u>
<b>Fund Balances - End of Year</b>		<u>\$ 2,513,443</u>		<u>\$ 2,337,423</u>

The County transferred \$18,766 from the General Fund to cover ineligible 911 expenses from the prior fiscal year.

**CATAWBA COUNTY, NORTH CAROLINA**  
**Emergency Telephone System Unspent Fund Balance**  
**PSAP Reconciliation**  
**June 30, 2014**

Amounts reported on the Emergency Telephone System Fund- Budget to Actual (Schedule C-4) are different from the PSAP Revenue-Expenditure Report because:

Net Change in Fund Balance, reported on Budget to Actual	\$ 176,020
Ineligible 911 expenses reported in Emergency Telephone System Fund in prior year recovered in current year through transfer from General Fund	<u>(18,766)</u>
	<u>157,254</u>
Beginning Balance, PSAP Revenue-Expenditure Report	<u><u>2,356,189</u></u>
Ending Balance, PSAP Revenue- Expenditure Report	<u><u>\$ 2,513,443</u></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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Restricted intergovernmental revenues - federal	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Restricted intergovernmental revenues - local	11,521	-	(11,521)	\$ 23,041
Investment earnings	-	206	206	(133)
Miscellaneous	10,000	-	(10,000)	10,000
<b>Total revenues</b>	<u>41,521</u>	<u>20,206</u>	<u>(21,315)</u>	<u>52,908</u>
<b>Expenditures</b>				
<b>Current</b>				
Public Safety				
Salaries & employee benefits	20,603	20,273	330	19,393
Other operating	37,500	37,500	-	37,500
<b>Total expenditures</b>	<u>58,103</u>	<u>57,773</u>	<u>330</u>	<u>56,893</u>
Excess of revenues over (under) expenditures	<u>(16,582)</u>	<u>(37,567)</u>	<u>(20,985)</u>	<u>(3,985)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	6,582	6,582	-	15,624
Fund balance appropriated	10,000	-	(10,000)	-
<b>Total other financing sources (uses)</b>	<u>16,582</u>	<u>6,582</u>	<u>(10,000)</u>	<u>15,624</u>
Net change in fund balance	<u>\$ -</u>	<u>(30,985)</u>	<u>\$ (30,985)</u>	11,639
<b>Fund Balances - Beginning of Year</b>		<u>43,556</u>		<u>31,917</u>
<b>Fund Balances - End of Year</b>		<u>\$ 12,571</u>		<u>\$ 43,556</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Restricted intergovernmental revenues				
U. S. Treasury				
Drug reimbursement	\$ 15,000	\$ 1,824	\$ (13,176)	\$ 15,435
Investment earnings	-	990	990	358
Sale of properties	1,000	-	(1,000)	1,545
Miscellaneous	-	-	-	893
Total revenues	<u>16,000</u>	<u>2,814</u>	<u>(13,186)</u>	<u>18,231</u>
<b>Expenditures</b>				
Current				
Public Safety				
Other operating	35,988	(3,750)	39,738	3,278
Capital outlay	-	-	-	153,698
Drug prevention contingency	30,000	19,536	10,464	-
Total expenditures	<u>65,988</u>	<u>15,786</u>	<u>50,202</u>	<u>156,976</u>
Excess of revenues over (under) expenditures	<u>(49,988)</u>	<u>(12,972)</u>	<u>37,016</u>	<u>(138,745)</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	49,988	-	(49,988)	-
Total other financing sources (uses)	<u>49,988</u>	<u>-</u>	<u>(49,988)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(12,972)</u>	<u>\$ (12,972)</u>	<u>(138,745)</u>
<b>Fund Balances - Beginning of Year</b>		<u>107,776</u>		<u>246,521</u>
<b>Fund Balances - End of Year</b>		<u>\$ 94,804</u>		<u>\$ 107,776</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 1,067,200	\$ 1,067,200	\$ -	\$ 1,013,173
Investment earnings	-	3,852	3,852	(1,411)
Total revenues	<u>1,067,200</u>	<u>1,071,052</u>	<u>3,852</u>	<u>1,011,762</u>
<b>Expenditures</b>				
Public Safety				
Other operating	1,242,789	1,171,436	71,353	1,005,718
Total expenditures	<u>1,242,789</u>	<u>1,171,436</u>	<u>71,353</u>	<u>1,005,718</u>
Excess of revenues over (under) expenditures	<u>(175,589)</u>	<u>(100,384)</u>	<u>75,205</u>	<u>6,044</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	175,589	-	(175,589)	-
Total other financing sources (uses)	<u>175,589</u>	<u>-</u>	<u>(175,589)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(100,384)</u>	<u>\$ (100,384)</u>	<u>6,044</u>
<b>Fund Balances - Beginning of Year</b>		<u>285,192</u>		<u>279,148</u>
<b>Fund Balances - End of Year</b>		<u>\$ 184,808</u>		<u>\$ 285,192</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 2,610	\$ 2,610	\$ (343)
Total revenues	<u>-</u>	<u>2,610</u>	<u>2,610</u>	<u>(343)</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>2,610</u>	<u>2,610</u>	<u>(343)</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>2,610</u>	<u>\$ 2,610</u>	<u>(343)</u>
<b>Fund Balances - Beginning of Year</b>		<u>237,149</u>		<u>237,492</u>
<b>Fund Balances - End of Year</b>		<u>\$ 239,759</u>		<u>\$ 237,149</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 501	\$ 501	\$ (65)
Miscellaneous				
Donations	<u>1,500</u>	<u>1,290</u>	<u>(210)</u>	<u>250</u>
Total revenues	<u>1,500</u>	<u>1,791</u>	<u>291</u>	<u>185</u>
<b>Expenditures</b>				
Human services				
Scholarship awards	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Total expenditures	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>1,791</u>	<u>1,791</u>	<u>185</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>1,791</u>	<u>\$ 1,791</u>	<u>185</u>
<b>Fund Balances - Beginning of Year</b>		<u>44,361</u>		<u>44,176</u>
<b>Fund Balances - End of Year</b>		<u>\$ 46,152</u>		<u>\$ 44,361</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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Licenses and permits				
Developer fee	\$ -	\$ -	\$ -	\$ 15,569
Investment earnings	-	530	530	(154)
Miscellaneous				
Cookbook sales	-	-	-	24
Total revenues	<u>-</u>	<u>530</u>	<u>530</u>	<u>15,439</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>530</u>	<u>530</u>	<u>15,439</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	26,130	-	(26,130)	-
Transfers to				
General Capital Projects Fund	(26,130)	(26,130)	-	(102,000)
Total other financing sources (uses)	<u>-</u>	<u>(26,130)</u>	<u>(26,130)</u>	<u>(102,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>(25,600)</u>	<u>\$ (25,600)</u>	<u>(86,561)</u>
<b>Fund Balances - Beginning of Year</b>		<u>75,309</u>		<u>161,870</u>
<b>Fund Balances - End of Year</b>		<u>\$ 49,709</u>		<u>\$ 75,309</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, 2014**

Community Development Block Grant 2013 Urgent Repair Program (URP1305)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 75,000	\$ -	\$ 37,500	\$ 37,500	\$ (37,500)
Investment earnings	-	-	125	125	125
Total revenues	<u>75,000</u>	<u>-</u>	<u>37,625</u>	<u>37,625</u>	<u>(37,375)</u>
<b>Expenditures</b>					
Economic and physical development					
Administration	9,600	-	1,530	1,530	8,070
Rehabilitation	<u>65,400</u>	<u>-</u>	<u>17,275</u>	<u>17,275</u>	<u>48,125</u>
Total expenditures	<u>75,000</u>	<u>-</u>	<u>18,805</u>	<u>18,805</u>	<u>56,195</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>18,820</u>	<u>18,820</u>	<u>18,820</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>18,820</u>	<u>\$ 18,820</u>	<u>\$ 18,820</u>
<b>Fund Balances - Beginning of Year</b>				-	
<b>Fund Balances - End of Year</b>			<u>\$ 18,820</u>		
<b>Community Development Block Grant 2012 NC Scattered Site Housing Project (12-C-2412)</b>					
Community Development Block Grant 2012 NC Scattered Site Housing Project (12-C-2412)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 225,000	\$ -	\$ 119,622	\$ 119,622	\$ (105,378)
Total revenues	<u>225,000</u>	<u>-</u>	<u>119,622</u>	<u>119,622</u>	<u>(105,378)</u>
<b>Expenditures</b>					
Economic and physical development					
Administration	22,500	-	11,233	11,233	11,267
Rehabilitation	<u>202,500</u>	<u>-</u>	<u>108,389</u>	<u>108,389</u>	<u>94,111</u>
Total expenditures	<u>225,000</u>	<u>-</u>	<u>119,622</u>	<u>119,622</u>	<u>105,378</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances - Beginning of Year</b>				-	
<b>Fund Balances - End of Year</b>			<u>\$ -</u>		
<b>Grand Total</b>					
<b>Fund Balances - Beginning of Year</b>				-	
<b>Fund Balances - End of Year</b>			<u>\$ 18,820</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, 2014**

	<u>Mountain View Fire District Fund</u>	<u>Propst Fire District Fund</u>	<u>St. Stephens Fire District Fund</u>	<u>Conover Rural Fire District Fund</u>	<u>Oxford Fire District Fund</u>
<b>Revenues</b>					
Ad valorem taxes	\$ 456,543	\$ 221,941	\$ 647,671	\$ 79,776	\$ 283,462
Investment earnings	494	294	963	1,916	486
Total revenues	<u>457,037</u>	<u>222,235</u>	<u>648,634</u>	<u>81,692</u>	<u>283,948</u>
<b>Expenditures</b>					
Current					
Public safety	<u>427,110</u>	<u>205,791</u>	<u>602,866</u>	-	<u>258,087</u>
Total expenditures	<u>427,110</u>	<u>205,791</u>	<u>602,866</u>	-	<u>258,087</u>
Excess of revenue over (under) expenditures	<u>29,927</u>	<u>16,444</u>	<u>45,768</u>	<u>81,692</u>	<u>25,861</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	29,927	16,444	45,768	81,692	25,861
<b>Fund Balances - Beginning of Year</b>	<u>18,046</u>	<u>13,936</u>	<u>43,471</u>	<u>101,455</u>	<u>21,197</u>
<b>Fund Balances - End of Year</b>	<u>\$ 47,973</u>	<u>\$ 30,380</u>	<u>\$ 89,239</u>	<u>\$ 183,147</u>	<u>\$ 47,058</u>

(continued on page 128)

<b>Sherrills Ford Fire District Fund</b>	<b>Bandys Fire District Fund</b>	<b>Maiden Fire District Fund</b>	<b>Claremont Fire District Fund</b>	<b>Catawba Fire District Fund</b>	<b>Long View Fire District Fund</b>	<b>Newton Rural Fire District Fund</b>
\$ 1,428,389	\$ 471,593	\$ 181,235	\$ 243,238	\$ 140,456	\$ 23,373	\$ 374,517
1,310	907	1,187	449	3,400	196	412
<u>1,429,699</u>	<u>472,500</u>	<u>182,422</u>	<u>243,687</u>	<u>143,856</u>	<u>23,569</u>	<u>374,929</u>
<u>1,378,409</u>	<u>439,150</u>	<u>166,391</u>	<u>228,236</u>	<u>212,367</u>	<u>21,705</u>	<u>351,704</u>
<u>1,378,409</u>	<u>439,150</u>	<u>166,391</u>	<u>228,236</u>	<u>212,367</u>	<u>21,705</u>	<u>351,704</u>
<u>51,290</u>	<u>33,350</u>	<u>16,031</u>	<u>15,451</u>	<u>(68,511)</u>	<u>1,864</u>	<u>23,225</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
51,290	33,350	16,031	15,451	(68,511)	1,864	23,225
<u>51,658</u>	<u>51,439</u>	<u>94,795</u>	<u>25,209</u>	<u>388,049</u>	<u>16,061</u>	<u>16,057</u>
<u>\$ 102,948</u>	<u>\$ 84,789</u>	<u>\$ 110,826</u>	<u>\$ 40,660</u>	<u>\$ 319,538</u>	<u>\$ 17,925</u>	<u>\$ 39,282</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, 2014**

	<u>Cooksville Fire District Fund</u>	<u>Hickory Rural Fire District Fund</u>	<u>Total Fire District Funds</u>
<b>Revenues</b>			
Ad valorem taxes	\$ 99,355	\$ 319,097	\$ 4,970,646
Investment earnings	516	301	12,831
Total revenues	<u>99,871</u>	<u>319,398</u>	<u>4,983,477</u>
<b>Expenditures</b>			
Current			
Public safety	<u>91,354</u>	<u>309,007</u>	<u>4,692,177</u>
Total expenditures	<u>91,354</u>	<u>309,007</u>	<u>4,692,177</u>
Excess of revenue over (under) expenditures	<u>8,517</u>	<u>10,391</u>	<u>291,300</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	8,517	10,391	291,300
<b>Fund Balances - Beginning of Year</b>	<u>39,669</u>	<u>13,931</u>	<u>894,973</u>
<b>Fund Balances - End of Year</b>	<u>\$ 48,186</u>	<u>\$ 24,322</u>	<u>\$ 1,186,273</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 423,592	\$ 456,543	\$ 32,951	\$ 431,752
Investment earnings	-	494	494	191
Total revenues	<u>423,592</u>	<u>457,037</u>	<u>33,445</u>	<u>431,943</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>427,110</u>	<u>427,110</u>	-	<u>420,840</u>
Total expenditures	<u>427,110</u>	<u>427,110</u>	-	<u>420,840</u>
Excess of revenues over (under) expenditures	(3,518)	29,927	33,445	11,103
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>3,518</u>	-	<u>(3,518)</u>	-
Total other financing sources (uses)	<u>3,518</u>	-	<u>(3,518)</u>	-
Net change in fund balance	<u>\$ -</u>	29,927	<u>\$ 29,927</u>	11,103
<b>Fund Balances - Beginning of Year</b>		<u>18,046</u>		<u>6,943</u>
<b>Fund Balances - End of Year</b>		<u>\$ 47,973</u>		<u>\$ 18,046</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 200,688	\$ 221,941	\$ 21,253	\$ 203,832
Investment earnings	-	294	294	76
Total revenues	<u>200,688</u>	<u>222,235</u>	<u>21,547</u>	<u>203,908</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>205,791</u>	<u>205,791</u>	-	<u>200,339</u>
Total expenditures	<u>205,791</u>	<u>205,791</u>	-	<u>200,339</u>
Excess of revenues over (under) expenditures	(5,103)	16,444	21,547	3,569
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>5,103</u>	-	<u>(5,103)</u>	-
Total other financing sources (uses)	<u>5,103</u>	-	<u>(5,103)</u>	-
Net change in fund balance	<u>\$ -</u>	16,444	<u>\$ 16,444</u>	3,569
<b>Fund Balances - Beginning of Year</b>		<u>13,936</u>		<u>10,367</u>
<b>Fund Balances - End of Year</b>		<u>\$ 30,380</u>		<u>\$ 13,936</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 602,866	\$ 647,671	\$ 44,805	\$ 616,873
Investment earnings	-	963	963	165
Total revenues	<u>602,866</u>	<u>648,634</u>	<u>45,768</u>	<u>617,038</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>602,866</u>	<u>602,866</u>	-	<u>653,326</u>
Total expenditures	<u>602,866</u>	<u>602,866</u>	-	<u>653,326</u>
Excess of revenues over (under) expenditures	-	45,768	45,768	(36,288)
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	45,768	<u>\$ 45,768</u>	(36,288)
<b>Fund Balances - Beginning of Year</b>		<u>43,471</u>		<u>79,759</u>
<b>Fund Balances - End of Year</b>		<u>\$ 89,239</u>		<u>\$ 43,471</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 75,626	\$ 79,776	\$ 4,150	\$ 75,818
Investment earnings	-	1,916	1,916	(391)
Total revenues	<u>75,626</u>	<u>81,692</u>	<u>6,066</u>	<u>75,427</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>75,626</u>	-	<u>75,626</u>	<u>19,712</u>
Total expenditures	<u>75,626</u>	-	<u>75,626</u>	<u>19,712</u>
Excess of revenues over (under) expenditures	-	81,692	81,692	55,715
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	81,692	<u>\$ 81,692</u>	55,715
<b>Fund Balances - Beginning of Year</b>		<u>101,455</u>		<u>45,740</u>
<b>Fund Balances - End of Year</b>		<u>\$ 183,147</u>		<u>\$ 101,455</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 258,087	\$ 283,462	\$ 25,375	\$ 267,351
Investment earnings	-	486	486	84
Total revenues	<u>258,087</u>	<u>283,948</u>	<u>25,861</u>	<u>267,435</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>258,087</u>	<u>258,087</u>	-	<u>255,315</u>
Total expenditures	<u>258,087</u>	<u>258,087</u>	-	<u>255,315</u>
Excess of revenues over (under) expenditures	-	25,861	25,861	12,120
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	25,861	<u>\$ 25,861</u>	12,120
<b>Fund Balances - Beginning of Year</b>		<u>21,197</u>		<u>9,077</u>
<b>Fund Balances - End of Year</b>		<u>\$ 47,058</u>		<u>\$ 21,197</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 1,359,374	\$ 1,428,389	\$ 69,015	\$ 1,376,010
Investment earnings	-	1,310	1,310	651
Total revenues	<u>1,359,374</u>	<u>1,429,699</u>	<u>70,325</u>	<u>1,376,661</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>1,378,409</u>	<u>1,378,409</u>	-	<u>1,388,700</u>
Total expenditures	<u>1,378,409</u>	<u>1,378,409</u>	-	<u>1,388,700</u>
Excess of revenues over (under) expenditures	(19,035)	51,290	70,325	(12,039)
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>19,035</u>	-	<u>(19,035)</u>	-
Total other financing sources (uses)	<u>19,035</u>	-	<u>(19,035)</u>	-
Net change in fund balance	<u>\$ -</u>	51,290	<u>\$ 51,290</u>	(12,039)
<b>Fund Balances - Beginning of Year</b>		<u>51,658</u>		<u>63,697</u>
<b>Fund Balances - End of Year</b>		<u>\$ 102,948</u>		<u>\$ 51,658</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 439,150	\$ 471,593	\$ 32,443	\$ 444,734
Investment earnings	-	907	907	118
Total revenues	<u>439,150</u>	<u>472,500</u>	<u>33,350</u>	<u>444,852</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>439,150</u>	<u>439,150</u>	<u>-</u>	<u>460,638</u>
Total expenditures	<u>439,150</u>	<u>439,150</u>	<u>-</u>	<u>460,638</u>
Excess of revenues over (under) expenditures	-	33,350	33,350	(15,786)
<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>33,350</u>	<u>\$ 33,350</u>	<u>(15,786)</u>
<b>Fund Balances - Beginning of Year</b>		<u>51,439</u>		<u>67,225</u>
<b>Fund Balances - End of Year</b>		<u>\$ 84,789</u>		<u>\$ 51,439</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 166,391	\$ 181,235	\$ 14,844	\$ 170,112
Investment earnings	-	1,187	1,187	(59)
Total revenues	<u>166,391</u>	<u>182,422</u>	<u>16,031</u>	<u>170,053</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>166,391</u>	<u>166,391</u>	-	<u>164,945</u>
Total expenditures	<u>166,391</u>	<u>166,391</u>	-	<u>164,945</u>
Excess of revenues over (under) expenditures	-	16,031	16,031	5,108
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	16,031	<u>\$ 16,031</u>	5,108
<b>Fund Balances - Beginning of Year</b>		<u>94,795</u>		<u>89,687</u>
<b>Fund Balances - End of Year</b>		<u>\$ 110,826</u>		<u>\$ 94,795</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 228,236	\$ 243,238	\$ 15,002	\$ 234,447
Investment earnings	-	449	449	72
Total revenues	<u>228,236</u>	<u>243,687</u>	<u>15,451</u>	<u>234,519</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>228,236</u>	<u>228,236</u>	-	<u>227,230</u>
Total expenditures	<u>228,236</u>	<u>228,236</u>	-	<u>227,230</u>
Excess of revenues over (under) expenditures	-	15,451	15,451	7,289
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	15,451	<u>\$ 15,451</u>	7,289
<b>Fund Balances - Beginning of Year</b>		<u>25,209</u>		<u>17,920</u>
<b>Fund Balances - End of Year</b>		<u>\$ 40,660</u>		<u>\$ 25,209</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<b>2014</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Ad valorem taxes	\$ 129,867	\$ 140,456	\$ 10,589	\$ 133,616
Investment earnings	-	3,400	3,400	(497)
Total revenues	<u>129,867</u>	<u>143,856</u>	<u>13,989</u>	<u>133,119</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>212,367</u>	<u>212,367</u>	-	<u>144,439</u>
Total expenditures	<u>212,367</u>	<u>212,367</u>	-	<u>144,439</u>
Excess of revenues over (under) expenditures	(82,500)	(68,511)	13,989	(11,320)
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>82,500</u>	-	<u>(82,500)</u>	-
Total other financing sources (uses)	<u>82,500</u>	-	<u>(82,500)</u>	-
Net change in fund balance	<u>\$ -</u>	(68,511)	<u>\$ (68,511)</u>	(11,320)
<b>Fund Balances - Beginning of Year</b>		<u>388,049</u>		<u>399,369</u>
<b>Fund Balances - End of Year</b>		<u>\$ 319,538</u>		<u>\$ 388,049</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 21,705	\$ 23,373	\$ 1,668	\$ 22,317
Investment earnings	-	196	196	(13)
Total revenues	<u>21,705</u>	<u>23,569</u>	<u>1,864</u>	<u>22,304</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>21,705</u>	<u>21,705</u>	-	<u>21,142</u>
Total expenditures	<u>21,705</u>	<u>21,705</u>	-	<u>21,142</u>
Excess of revenues over (under) expenditures	-	1,864	1,864	1,162
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	1,864	<u>\$ 1,864</u>	1,162
<b>Fund Balances - Beginning of Year</b>		<u>16,061</u>		<u>14,899</u>
<b>Fund Balances - End of Year</b>		<u>\$ 17,925</u>		<u>\$ 16,061</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 347,957	\$ 374,517	\$ 26,560	\$ 357,368
Investment earnings	-	412	412	149
Total revenues	<u>347,957</u>	<u>374,929</u>	<u>26,972</u>	<u>357,517</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>351,704</u>	<u>351,704</u>	-	<u>353,764</u>
Total expenditures	<u>351,704</u>	<u>351,704</u>	-	<u>353,764</u>
Excess of revenues over (under) expenditures	(3,747)	23,225	26,972	3,753
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>3,747</u>	-	<u>(3,747)</u>	-
Total other financing sources (uses)	<u>3,747</u>	-	<u>(3,747)</u>	-
Net change in fund balance	<u>\$ -</u>	23,225	<u>\$ 23,225</u>	3,753
<b>Fund Balances - Beginning of Year</b>		<u>16,057</u>		<u>12,304</u>
<b>Fund Balances - End of Year</b>		<u>\$ 39,282</u>		<u>\$ 16,057</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 91,354	\$ 99,355	\$ 8,001	\$ 92,061
Investment earnings	-	516	516	(15)
Total revenues	<u>91,354</u>	<u>99,871</u>	<u>8,517</u>	<u>92,046</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>91,354</u>	<u>91,354</u>	-	<u>89,902</u>
Total expenditures	<u>91,354</u>	<u>91,354</u>	-	<u>89,902</u>
Excess of revenues over (under) expenditures	-	8,517	8,517	2,144
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	8,517	<u>\$ 8,517</u>	2,144
<b>Fund Balances - Beginning of Year</b>		<u>39,669</u>		<u>37,525</u>
<b>Fund Balances - End of Year</b>		<u>\$ 48,186</u>		<u>\$ 39,669</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, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 303,283	\$ 319,097	\$ 15,814	\$ 306,053
Investment earnings	-	301	301	140
Total revenues	<u>303,283</u>	<u>319,398</u>	<u>16,115</u>	<u>306,193</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>309,007</u>	<u>309,007</u>	-	<u>299,359</u>
Total expenditures	<u>309,007</u>	<u>309,007</u>	-	<u>299,359</u>
Excess of revenues over (under) expenditures	(5,724)	10,391	16,115	6,834
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>5,724</u>	-	<u>(5,724)</u>	-
Total other financing sources (uses)	<u>5,724</u>	-	<u>(5,724)</u>	-
Net change in fund balance	<u>\$ -</u>	10,391	<u>\$ 10,391</u>	6,834
<b>Fund Balances - Beginning of Year</b>		<u>13,931</u>		<u>7,097</u>
<b>Fund Balances - End of Year</b>		<u>\$ 24,322</u>		<u>\$ 13,931</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, 2014**

	<u>School Capital Fund</u>	<u>School Bond Fund - 1997 Series Fund</u>	<u>Hospital Construction Fund</u>	<u>Total Nonmajor Capital Projects Fund</u>
<b>Assets</b>				
Cash and investments	\$ 6,632,391	\$ -	\$ 5,474,127	\$ 12,106,518
Due from other governments	1,221,982	-	-	1,221,982
Interest receivables	14,998	-	12,465	27,463
Total assets	<u>7,869,371</u>	<u>-</u>	<u>5,486,592</u>	<u>13,355,963</u>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	<u>166,652</u>	-	-	<u>166,652</u>
Total liabilities	<u>166,652</u>	<u>-</u>	<u>-</u>	<u>166,652</u>
<b>Fund Balance</b>				
Restricted				
Stabilization by State Statute	1,236,980	-	12,465	1,249,445
Hospital Capital	-	-	5,449,956	5,449,956
Committed				
School Capital	6,465,739	-	-	6,465,739
Hospital Construction	-	-	24,171	24,171
Total fund balances	<u>7,702,719</u>	<u>-</u>	<u>5,486,592</u>	<u>13,189,311</u>
Total liabilities and fund balances	<u>\$ 7,869,371</u>	<u>\$ -</u>	<u>\$ 5,486,592</u>	<u>\$ 13,355,963</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Nonmajor Capital Projects Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2014**

	<b>School Capital Fund</b>	<b>School Bond Fund - 1997 Series Fund</b>	<b>Hospital Construction Fund</b>	<b>Total Nonmajor Capital Projects Fund</b>
<b>Revenues</b>				
Other taxes	\$ 4,107,873	\$ -	\$ -	\$ 4,107,873
Restricted intergovernmental revenues	666,433	-	-	666,433
Investment earnings	67,612	-	60,020	127,632
Total revenues	<u>4,841,918</u>	<u>-</u>	<u>60,020</u>	<u>4,901,938</u>
<b>Expenditures</b>				
Capital outlay	<u>4,272,880</u>	<u>-</u>	<u>-</u>	<u>4,272,880</u>
Total expenditures	<u>4,272,880</u>	<u>-</u>	<u>-</u>	<u>4,272,880</u>
Excess of revenues over (under) expenditures	<u>569,038</u>	<u>-</u>	<u>60,020</u>	<u>629,058</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	69,507	-	-	69,507
Transfers to other funds	(50,000)	(69,507)	-	(119,507)
Total other financing sources (uses)	<u>19,507</u>	<u>(69,507)</u>	<u>-</u>	<u>(50,000)</u>
Net change in fund balance	588,545	(69,507)	60,020	579,058
<b>Fund Balances - Beginning of Year</b>	<u>7,114,174</u>	<u>69,507</u>	<u>5,426,572</u>	<u>12,610,253</u>
<b>Fund Balances - End of Year</b>	<u>\$ 7,702,719</u>	<u>\$ -</u>	<u>\$ 5,486,592</u>	<u>\$ 13,189,311</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, 2014**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
<b>Revenues</b>					
Other taxes					
Sales Taxes-Article 40 and 42	\$ 9,337,013	\$ 13,168,763	\$ 4,107,873	\$ 17,276,636	\$ 7,939,623
Restricted intergovernmental revenues					
Public School Building Lottery Fund	1,669,844	368,930	666,433	1,035,363	(634,481)
Investment earnings	7,187,351	3,577,392	67,612	3,645,004	(3,542,347)
Miscellaneous					
Partnership for Children	30,000	61,952	-	61,952	31,952
Total revenues	<u>18,224,208</u>	<u>17,177,037</u>	<u>4,841,918</u>	<u>22,018,955</u>	<u>3,794,747</u>
<b>Expenditures</b>					
Capital outlay					
Catawba County Schools					
Activity Buses	502,214	162,214	340,000	502,214	-
Arndt Middle School Addition	125,000	123,912		123,912	1,088
Arndt Middle School Boiler	110,000	3,750	101,416	105,166	4,834
Arndt Middle School Fire Alarm	80,000	37,125	42,875	80,000	-
Camera Security/Electrical Doors	485,000	-	98,191	98,191	386,809
Capital Projects Manager	33,092	-	33,092	33,092	-
Fire Alarm Upgrades	244,000	-	72,201	72,201	171,799
Gymnasium Floors	120,000	3,000	100,163	103,163	16,837
HVAC Controls System Upgrade	669,990	384,041	67,548	451,589	218,401
Jacobs Fork Middle School Hydronic Piping	25,000	-	20,935	20,935	4,065
Maiden Elementary Cooling Tower	150,000	-	-	-	150,000
Maiden Middle School Renovations	60,000	-	42,112	42,112	17,888
Maiden Middle School Tennis Courts	70,000	-	-	-	70,000
Maintenance Vehicles	90,000	-	90,000	90,000	-
Parking Lot Paving	220,000	-	-	-	220,000
Per Capita Allocation	887,432	-	887,432	887,432	-
Propst Crossroads School Land	500,000	-	-	-	500,000
River Bend Middle School Water Supply	85,000	-	108	108	84,892
Roof Guttering	120,000	-	-	-	120,000
Roofing Projects	1,814,432	1,369,209	150,160	1,519,369	295,063
Sewer Development	89,000	-	-	-	89,000
St. Stephens High School Bleachers	3,900,000	3,377,214	522,786	3,900,000	-
St. Stephens High School Chiller	125,000	116,267	6,700	122,967	2,033
St. Stephens High School HVAC Piping	350,220	98,190	59,215	157,405	192,815
St. Stephens High School Football Lights	75,000	-	74,749	74,749	251
Sweetwater Early Childhood Center	159,000	61,952	-	61,952	97,048
Tuttle Elementary Renovation	34,780	-	34,780	34,780	-
Webb Murray Elementary Computers	107,384	84,366	-	84,366	23,018
Webb Murray Elementary Renovation Planning	20,000	13,291	4,427	17,718	2,282
Total Catawba County Schools	<u>11,251,544</u>	<u>5,834,531</u>	<u>2,748,890</u>	<u>8,583,421</u>	<u>2,668,123</u>
Catawba Valley Community College					
American with Disabilities Act Renovations	195,000	-	16,314	16,314	178,686
Auditorium Renovations	70,000	-	70,000	70,000	-
Fire Alarm Upgrade	155,000	125,000	21,995	146,995	8,005
General Renovations	2,254,706	2,103,987	150,719	2,254,706	-
Maintenance Van	20,000	-	20,000	20,000	-
Safety System	225,000	-	79,508	79,508	145,492
Total Catawba Valley Community College	<u>2,919,706</u>	<u>2,228,987</u>	<u>358,536</u>	<u>2,587,523</u>	<u>332,183</u>
Hickory Public Schools					
Hickory Career Magnet School Air Conditioning	300,000	157,530	142,470	300,000	-
HVAC Controls Upgrades	155,000	-	32,938	32,938	122,062
Jenkins Elementary Fencing	22,112	6,196	15,916	22,112	-

**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, 2014**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
Jenkins Elementary Walkways	31,227	-	31,227	31,227	-
Oakwood Elementary Gymnasium	110,000	-	29,685	29,685	80,315
Oakwood Elementary Stairs	30,000	29,783	-	29,783	217
Per Capita Allocation	177,708	-	177,708	177,708	-
Rekeying Locks	80,000	-	74,879	74,879	5,121
Security Upgrades	275,000	-	155,257	155,257	119,743
Southwest Elementary Mechanical Upgrades	215,000	-	195,964	195,964	19,036
<b>Total Hickory Public Schools</b>	<b>1,396,047</b>	<b>193,509</b>	<b>856,044</b>	<b>1,049,553</b>	<b>346,494</b>
<b>Newton-Conover City Schools</b>					
Asbestos Removal	111,032	95,625	500	96,125	14,907
Capital Projects Manager	54,663	-	50,403	50,403	4,260
Fire Alarm Upgrades	60,000	-	34,805	34,805	25,195
NC Middle School to Elementary	993,561	982,469	-	982,469	11,092
Per Capita Allocation	155,844	-	155,844	155,844	-
Roofing Projects	832,272	775,446	1,246	776,692	55,580
Security Upgrades	140,000	-	46,389	46,389	93,611
South Newton Elementary Furnishings	300,000	-	-	-	300,000
Summit System	18,750	-	-	-	18,750
Technology Van	58,000	-	20,223	20,223	37,777
<b>Total Newton-Conover City Schools</b>	<b>2,724,122</b>	<b>1,853,540</b>	<b>309,410</b>	<b>2,162,950</b>	<b>561,172</b>
<b>Total expenditures</b>	<b>18,291,419</b>	<b>10,110,567</b>	<b>4,272,880</b>	<b>14,383,447</b>	<b>3,907,972</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(67,211)</b>	<b>7,066,470</b>	<b>569,038</b>	<b>7,635,508</b>	<b>7,702,719</b>
<b>Other Financing Sources (Uses)</b>					
Transfers from					
School Construction Fund	47,704	47,704	-	47,704	-
School 1997 Bond Fund	69,507	-	69,507	69,507	-
Transfers to					
General Fund	(50,000)	-	(50,000)	(50,000)	-
<b>Total other financing sources (uses)</b>	<b>67,211</b>	<b>47,704</b>	<b>19,507</b>	<b>67,211</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 7,114,174</b>	<b>588,545</b>	<b>\$ 7,702,719</b>	<b>\$ 7,702,719</b>
<b>Fund Balances - Beginning of Year</b>			<b>7,114,174</b>		
<b>Fund Balances - End of Year</b>			<b>\$ 7,702,719</b>		

**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, 2014**

	<u>Project</u>		<b>Actual</b>		
	<u>Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Over/Under</u>
<b>Revenues</b>					
Investment earnings	\$ 69,507	\$ 69,507	\$ -	\$ 69,507	\$ -
<b>Expenditures</b>					
Capital Outlay	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues over (under) expenditures	69,507	69,507	-	69,507	-
<b>Other Financing Sources (Uses)</b>					
Transfer to school capital fund	(69,507)	-	(69,507)	(69,507)	-
Net change in fund balance	<u>\$ -</u>	<u>\$ 69,507</u>	(69,507)	<u>-</u>	<u>-</u>
<b>Fund Balances - Beginning of Year</b>			<u>69,507</u>		
<b>Fund Balances - End of Year</b>			<u>\$ -</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, 2014**

	Project Authorization	Actual			Over/ Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Investment earnings	\$ -	\$ 23,732	\$ 564	\$ 24,296	\$ 24,296
<b>Expenditures</b>					
Capital outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	-	23,732	564	24,296	24,296
Net change in fund balance	\$ -	\$ 23,732	564	\$ 24,296	\$ 24,296
<b>Fund Balances - Beginning of Year</b>			23,732		
<b>Fund Balances - End of Year</b>			24,296		
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			59,456		
Fund Balance - Beginning (Hospital Capital Reserve Fund)			5,402,840		
Fund Balance - Ending (Consolidated Hospital Construction Fund)			\$ 5,486,592		

**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, 2014**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 59,456	\$ 59,456	\$ (7,805)
Total revenues	<u>-</u>	<u>59,456</u>	<u>59,456</u>	<u>(7,805)</u>
<b>Expenditures</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>59,456</u>	<u>59,456</u>	<u>(7,805)</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>59,456</u>	<u>\$ 59,456</u>	<u>(7,805)</u>
<b>Fund Balances - Beginning of Year</b>		<u>5,402,840</u>		<u>5,410,645</u>
<b>Fund Balances - End of Year</b>		<u>\$ 5,462,296</u>		<u>\$ 5,402,840</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, 2014**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
<b>Revenues</b>					
Other Taxes					
Sales Taxes - Article 46-one quarter of one percent	\$ 14,327,055	\$ 11,611,891	\$ 2,679,230	\$ 14,291,121	\$ (35,934)
Restricted intergovernmental revenues					
Municipalities Grants	89,170	45,885	43,304	89,189	19
NC Department of Natural Resources Clean Water Management Trust - CWMTF 2008-006	2,060,272	2,060,272	-	2,060,272	-
Parks and Recreation grant	125,000	125,000	-	125,000	-
Investment earnings	3,095,339	6,067,163	366,554	6,433,717	3,338,378
Miscellaneous					
Animal Shelter	-	7,766	-	7,766	7,766
Duke Energy	1,119,588	1,119,588	-	1,119,588	-
Library Donations	-	-	12,768	12,768	12,768
Miscellaneous	298,138	154,213	-	154,213	(143,925)
Park Donations	153,175	150	87,000	87,150	(66,025)
Rental - Jail Beds	2,150,000	2,631,745	552,092	3,183,837	1,033,837
Rental - Lifeskills	69,928	123,760	-	123,760	53,832
<b>Total revenues</b>	<b>23,487,665</b>	<b>23,947,433</b>	<b>3,740,948</b>	<b>27,688,381</b>	<b>4,200,716</b>
<b>Expenditures</b>					
Capital outlay					
Animal Shelter - New	4,200,000	1,325,571	2,692,933	4,018,504	181,496
Animal Shelter (former) Renovation	350,000	-	-	-	350,000
Bandys EMS Addition	321,520	-	-	-	321,520
Bunker Hill Covered Bridge	194,305	-	-	-	194,305
Carolina Thread Trail	87,000	-	-	-	87,000
Economic Development	1,000,659	-	-	-	1,000,659
Emergency Services Hazmat Truck	300,000	-	-	-	300,000
Employment Security Commission Building	150,000	40,071	-	40,071	109,929
Future EMS Base	236,000	-	-	-	236,000
Future Unspecified Projects	406,465	-	-	-	406,465
General Renovations	1,155,129	1,051,707	-	1,051,707	103,422
Jail Expansion	1,832,423	-	-	-	1,832,423
Jail Expansion - Federal Beds	550,000	-	-	-	550,000
Justice Center Expansion/Public Safety	44,029,902	2,677,123	5,507,565	8,184,688	35,845,214
Justice Center HVAC Controls	440,000	-	84,214	84,214	355,786
Lifeskills Building Maintenance	69,928	-	-	-	69,928
Microsoft Software Licensing	1,665,000	1,411,847	164,153	1,576,000	89,000
Mountain Creek Park	3,629,860	3,361,835	-	3,361,835	268,025
Multi-jurisdictional Data Park	2,600,000	-	294,442	294,442	2,305,558
Oblique Photography	245,000	94,800	53,996	148,796	96,204
Permitting/Inspections System	820,000	724,406	-	724,406	95,594
Public Health Billing Software	94,883	74,883	20,000	94,883	-
Rescue Squad - Newton-Conover	120,000	-	-	-	120,000
Riverbend Park Renovation	285,000	275,574	-	275,574	9,426
Roofing Projects	526,727	182,874	66,039	248,913	277,814
Sherrills Ford Library	3,165,800	231,198	2,196,837	2,428,035	737,765
Snow Creek Park Gardens	210,000	208,642	-	208,642	1,358
Tax Software	1,052,000	942,770	109,230	1,052,000	-
Technology Infrastructure Upgrades	2,168,100	1,828,908	313,715	2,142,623	25,477
UPS Server Cooling	127,000	-	-	-	127,000
Viper 800mhz System	396,146	389,082	-	389,082	7,064
Voting Equipment	1,124,000	1,112,689	-	1,112,689	11,311

**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, 2014**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
Total expenditures	<u>73,552,847</u>	<u>15,933,980</u>	<u>11,503,124</u>	<u>27,437,104</u>	<u>46,115,743</u>
Excess of revenues over (under) expenditures	<u>(50,065,182)</u>	<u>8,013,453</u>	<u>(7,762,176)</u>	<u>251,277</u>	<u>50,316,459</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from					
General Fund	15,392,381	13,664,604	1,727,777	15,392,381	-
General Capital Reserve Fund	225,156	225,156	-	225,156	-
Emergency Telephone Fund Transfer	2,863,015	2,863,015	-	2,863,015	-
Park Preservation Fund	498,130	472,000	26,130	498,130	-
Sales of Capital Assets	24,000	322,428	-	322,428	298,428
Department of Commerce loan issued (Grant 12-L-2401)	2,600,000	2,600,000	-	2,600,000	-
Installment purchase issued	6,176,446	4,850,000	-	4,850,000	(1,326,446)
Limited obligation bonds issued	20,125,000	-	20,125,000	20,125,000	-
Premium on debt issued	2,161,054	-	2,161,054	2,161,054	-
Total other financing sources (uses)	<u>50,065,182</u>	<u>24,997,203</u>	<u>24,039,961</u>	<u>49,037,164</u>	<u>(1,028,018)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 33,010,656</u>	<u>16,277,785</u>	<u>\$ 49,288,441</u>	<u>\$ 49,288,441</u>
<b>Fund Balances - Beginning of Year</b>			<u>33,010,656</u>		
<b>Fund Balances - End of Year</b>			<u>\$ 49,288,441</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, 2014**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues					
Public School Building Lottery Fund	\$ 608,149	\$ 608,149	\$ -	\$ 608,149	\$ -
Investment earnings	1,281,443	1,164,869	62,580	1,227,449	(53,994)
Total revenues	<u>1,889,592</u>	<u>1,773,018</u>	<u>62,580</u>	<u>1,835,598</u>	<u>(53,994)</u>
<b>Expenditures</b>					
Catawba County Schools					
Webb Murray Elementary Renovation	5,776,800	5,397,966	368,326	5,766,292	10,508
Total Catawba County Schools	<u>5,776,800</u>	<u>5,397,966</u>	<u>368,326</u>	<u>5,766,292</u>	<u>10,508</u>
Catawba Valley Community College					
Campus Renovation	3,500,000	995,715	2,504,285	3,500,000	-
East Campus Renovation	2,261,859	2,200,414	61,445	2,261,859	-
Vocational Building	16,700,000	146,467	38,621	185,088	16,514,912
Total Catawba Valley Community College	<u>22,461,859</u>	<u>3,342,596</u>	<u>2,604,351</u>	<u>5,946,947</u>	<u>16,514,912</u>
Hickory Public Schools					
Longview Elementary	12,004,669	3,263,779	7,448,154	10,711,933	1,292,736
Total Hickory Public Schools	<u>12,004,669</u>	<u>3,263,779</u>	<u>7,448,154</u>	<u>10,711,933</u>	<u>1,292,736</u>
Newton-Conover City Schools					
Newton-Conover Middle School Construction	19,915,000	19,634,127	109,120	19,743,247	171,753
Newton-Conover Middle School to Elementary	1,085,000	1,048,972	32,428	1,081,400	3,600
South Newton Elementary	11,590,580	2,831,056	7,003,768	9,834,824	1,755,756
Total Newton-Conover City Schools	<u>32,590,580</u>	<u>23,514,155</u>	<u>7,145,316</u>	<u>30,659,471</u>	<u>1,931,109</u>
Other					
Future Projects	850,000	-	-	-	850,000
Future Debt Service	5,604,553	-	-	-	5,604,553
Total Other	<u>6,454,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,454,553</u>
Total expenditures	<u>79,288,461</u>	<u>35,518,496</u>	<u>17,566,147</u>	<u>53,084,643</u>	<u>26,203,818</u>
Excess of revenues over (under) expenditures	<u>(77,398,869)</u>	<u>(33,745,478)</u>	<u>(17,503,567)</u>	<u>(51,249,045)</u>	<u>26,149,824</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from					
General Fund	5,581,136	4,537,833	1,043,303	5,581,136	-
School Capital Fund	177,400	177,400	-	177,400	-
Transfers to					
General Fund	(6,612)	(6,612)	-	(6,612)	-
School Capital Fund	(47,704)	(47,704)	-	(47,704)	-
Installment Purchase Obligations Issued 2014	15,700,000	-	-	-	(15,700,000)
Installment Purchase Obligations Issued 2013	26,615,250	23,615,250	-	23,615,250	(3,000,000)
Installment Purchase Obligations Issued 2012	1,502,599	1,502,599	-	1,502,599	-
Build America Bonds 2010	5,791,447	5,791,447	-	5,791,447	-
Qualified School Construction Bonds 2011	5,776,800	5,776,800	-	5,776,800	-
Qualified School Construction Bonds 2010	16,308,553	16,308,553	-	16,308,553	-
Total other financing sources (uses)	<u>77,398,869</u>	<u>57,655,566</u>	<u>1,043,303</u>	<u>58,698,869</u>	<u>(18,700,000)</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, 2014**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
Net change in fund balance	\$ -	\$ 23,910,088	(16,460,264)	\$ 7,449,824	\$ 7,449,824
<b>Fund Balances - Beginning of Year as previously reported</b>			25,680,303		
Restatement (Note 9)			(1,770,215)		
<b>Fund Balances - Beginning of Year as restated</b>			23,910,088		
<b>Fund Balances - End of Year</b>			\$ 7,449,824		



**Enterprise Fund**  
(Proprietary Fund Type)

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

*Solid Waste Management Fund -*

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

*Solid Waste Management Construction Fund -*

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

*Water and Sewer Fund -*

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

*Water and Sewer Construction Fund -*

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Solid Waste Management Fund**  
**Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)**  
**For the Fiscal Year Ended June 30, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Operating revenues				
Charges for services				
Solid waste charges	\$ 4,301,221	\$ 4,714,821		
Methane recovery	621,600	784,241		
Other operating	87,200	70,750		
Total operating revenues	<u>5,010,021</u>	<u>5,569,812</u>	<u>559,791</u>	<u>5,478,454</u>
Nonoperating revenues				
Investment earnings	-	185,797		
Tire disposal tax	150,000	187,319		
Solid waste disposal tax	69,700	62,391		
White goods disposal tax	47,000	47,833		
Scrap tire grant	34,000	35,570		
FEMA - disaster recovery funds	66,464	66,464		
Electronics management distribution	9,000	10,327		
Proceeds from sale of equipment	5,000	-		
Miscellaneous	800	4,565		
Total nonoperating revenues	<u>381,964</u>	<u>600,266</u>	<u>218,302</u>	<u>414,199</u>
Total revenues	<u>5,391,985</u>	<u>6,170,078</u>	<u>778,093</u>	<u>5,892,653</u>
<b>Expenditures</b>				
Solid Waste Management				
Administration				
Salaries & employee benefits	237,671	238,687		
Other operating	285,331	278,611		
	<u>523,002</u>	<u>517,298</u>	<u>5,704</u>	<u>502,245</u>
Recycling				
Other operating	99,090	55,407		
	<u>99,090</u>	<u>55,407</u>	<u>43,683</u>	<u>208,464</u>
Solid Waste Management Improvements				
Other operating	838,309	185,168		
	<u>838,309</u>	<u>185,168</u>	<u>653,141</u>	<u>126,909</u>
Solid Waste Code Enforcement				
Salaries & employee benefits	77,865	66,506		
Other operating	45,586	7,892		
	<u>123,451</u>	<u>74,398</u>	<u>49,053</u>	<u>63,756</u>
Biodiesel and Freon Recovery				
Other operating	44,125	35,540		
	<u>44,125</u>	<u>35,540</u>	<u>8,585</u>	<u>35,158</u>
Sanitary Landfill				
Salaries & employee benefits	1,117,791	1,089,038		
Other operating	1,835,430	1,539,988		

**CATAWBA COUNTY, NORTH CAROLINA**  
**Solid Waste Management Fund**  
**Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)**  
**For the Fiscal Year Ended June 30, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	2014			Actual Prior Year
	Budget	Actual	Over/Under	
	2,953,221	2,629,026	324,195	2,385,423
Convenience Centers				
Other operating	15,695	1,100		
	15,695	1,100	14,595	315,106
Blackburn Landfill - Methane Recovery				
Salaries & employee benefits	121,662	122,982		
Other operating	654,360	619,296		
	776,022	742,278	33,744	596,080
Total operating expenditures	5,372,915	4,240,215	1,132,700	4,233,141
Capital outlay	268,286	301,774	(33,488)	870,999
Total expenditures	5,641,201	4,541,989	1,099,212	5,104,140
Excess of revenues over (under) expenditures	(249,216)	1,628,089	1,877,305	788,513
<b>Other Financing Sources (Uses)</b>				
Transfer from General fund	1,565	1,565	-	
Transfer to Solid Waste Capital Fund	(1,550,000)	(1,550,000)		
Fund balance appropriated	1,797,651	-	(1,797,651)	
Total other financing sources (uses)	249,216	(1,548,435)	(1,797,651)	-
Change in net assets	\$ -	\$ 79,654	\$ 79,654	\$ 788,513
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Change in net assets		\$ 79,654		
Reconciling items				
Capital outlay		301,774		
Expenses not capitalized		(7,520)		
Depreciation		(719,787)		
(Increase) decrease in accrued landfill closure and postclosure care		(175,000)		
(Increase) decrease in compensated absences		(1,853)		
(Increase) decrease in net OPEB obligation		(22,588)		
Revenues from capital projects		24,691		
Transfers from capital projects		1,550,000		
Total reconciling items		949,717		
Change in net assets (Exhibit 7) (full accrual)		\$ 1,029,371		

**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, 2014**

	<b>Project Authorization</b>	<b>Actual</b>			<b>Over/Under</b>
		<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	
<b>Revenues</b>					
North Carolina Biofuels Grant	\$ 15,000	\$ -	\$ -	\$ -	\$ (15,000)
Landfill user fees	1,918,377	1,918,377	-	1,918,377	-
Investment earnings	-	6,129	24,691	30,820	30,820
Total revenues	<u>1,933,377</u>	<u>1,924,506</u>	<u>24,691</u>	<u>1,949,197</u>	<u>15,820</u>
<b>Expenditures</b>					
Capital outlay					
Crop Processing Facility	980,790	961,120	18,211	979,331	1,459
EcoComplex Facility	500,000	251,269	27,020	278,289	221,711
Heat Exchange Facility	75,000	11,470	-	11,470	63,530
Methane Gas Skid & Flare	800,000	-	-	-	800,000
Subtitle D Cell Construction	1,027,587	-	-	-	1,027,587
Wood Gasification Facility	100,000	21,465	-	21,465	78,535
Total expenditures	<u>3,483,377</u>	<u>1,245,324</u>	<u>45,231</u>	<u>1,290,555</u>	<u>2,192,822</u>
Excess of revenues over (under) expenditures	<u>(1,550,000)</u>	<u>679,182</u>	<u>(20,540)</u>	<u>658,642</u>	<u>2,208,642</u>
<b>Other Financing Sources (Uses)</b>					
Transfer from Solid Waste Operating	<u>1,550,000</u>	<u>-</u>	<u>1,550,000</u>	<u>1,550,000</u>	<u>-</u>
Total other financing sources (uses)	<u>1,550,000</u>	<u>-</u>	<u>1,550,000</u>	<u>1,550,000</u>	<u>-</u>
Revenues and other sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 679,182</u>	<u>\$ 1,529,460</u>	<u>\$ 2,208,642</u>	<u>\$ 2,208,642</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Water and Sewer Fund**  
**Schedule of Revenues, Expenditures - Budget and Actual (Non-GAAP)**  
**For the Fiscal Year Ended June 30, 2014**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2013**

	<u>2014</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Operating revenues				
Charges for services	\$ -	\$ -	\$ -	\$ -
Total operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Nonoperating revenues				
Sales Taxes - Article 46 - one quarter of one percent	1,334,032	1,359,558		
Municipality revenue	500,000	766,725		
Domestic Haulers	35,350	67,927		
Capital fees	44,000	19,000		
Investment earnings	-	146,674		
Total nonoperating revenues	<u>1,913,382</u>	<u>2,359,884</u>	<u>446,502</u>	<u>2,171,959</u>
Total revenues	<u>1,913,382</u>	<u>2,359,884</u>	<u>446,502</u>	<u>2,171,959</u>
<b>Expenditures</b>				
Water and Sewer				
Water and Sewer Administration				
Salaries & employee benefits	81,691	81,166		
Other operating	1,553,595	447,976		
Principal	985,314	969,775		
Interest	347,795	337,595		
Total expenditures	<u>2,968,395</u>	<u>1,836,512</u>	<u>(1,131,883)</u>	<u>878,219</u>
Excess of revenues over (under) expenditures	<u>(1,055,013)</u>	<u>523,372</u>	<u>1,578,385</u>	<u>1,293,740</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	1,055,013	-		
Total other financing sources (uses)	<u>1,055,013</u>	<u>-</u>	<u>(1,055,013)</u>	<u>245,000</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 523,372</u>	<u>\$ 523,372</u>	<u>\$ 1,538,740</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Net change in fund balance		<u>\$ 523,372</u>		
<b>Reconciling items</b>				
Revenues and other financing sources over (under) expenditures and other financing uses		\$ 523,372		
Depreciation		(214,248)		
Loan principal		969,775		
Loss on fixed assets		(574)		
Revenues from capital projects		1,991,585		
(Increase) decrease in compensated absences		(1,146)		
(Increase) decrease in net OPEB obligation		(837)		
Project expenditures not capitalized		<u>(529,307)</u>		
Change in net assets		<u>\$ 2,738,620</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, 2014**

	<b>Project Authorization</b>	<b>Actual</b>			<b>Over/Under</b>
		<b>Prior Years</b>	<b>Current Year</b>	<b>Total to Date</b>	
<b>Revenues</b>					
Other Taxes					
Sales Taxes - Article 46 - one quarter of one percent	\$ 1,274,087	\$ 1,281,124	\$ -	\$ 1,281,124	\$ 7,037
Restricted intergovernmental revenues					
American Recovery and Reinvestment Act	1,500,000	1,500,000	-	1,500,000	-
Community Development Block Grants (CDBG)					
Old Shelby Road (12-C-2512)	750,000	-	45,255	45,255	(704,745)
State Clean Water Grant (E-SRG-T-02-0139)	1,633,742	1,552,055	81,687	1,633,742	-
Municipal Revenue	82,224	82,224	-	82,224	-
Investment earnings	-	1,491,335	264,643	1,755,978	1,755,978
Miscellaneous					
Domestic Haulers	80,104	136,017	-	136,017	55,913
Southeastern County Water Project	12,141	-	-	-	(12,141)
<b>Total revenues</b>	<b>5,332,298</b>	<b>6,042,755</b>	<b>391,585</b>	<b>6,434,340</b>	<b>1,102,042</b>
<b>Expenditures</b>					
Capital outlay					
Balls Creek Water Phase I	645,886	-	-	-	645,886
Balls Creek Water Phase II	1,996,019	-	9,000	9,000	1,987,019
Blackburn Elementary Water	580,000	-	-	-	580,000
Blackburn/Plateau Water	3,780,600	3,102,288	-	3,102,288	678,312
Bunker Hill Bridge Water	350,000	-	22,200	22,200	327,800
Community Development Block Grants (CDBG)					
Old Shelby Road (12-C-2512)	813,000	-	62,748	62,748	750,252
Community Road Water	300,000	-	-	-	300,000
County Complex Water and Sewer	116,000	69,955	(13,298)	56,657	59,343
State Clean Water Grants					
Bunker Hill Sewer (E-SRG-T-02-0139)	2,768,734	2,153,141	52	2,153,193	615,541
EcoComplex Utilities	75,000	-	-	-	75,000
EPA Stormwater Phase II	250,000	45,724	18,845	64,569	185,431
Farmfield Acres Water	230,000	-	-	-	230,000
Heatherbrook Subdivision Water	289,000	171,238	34,782	206,020	82,980
Hwy 16 North Water	370,000	-	-	-	370,000
Hwy 150 Water Service	34,951	-	-	-	34,951
Hwy 150 Sewer Service	8,000,000	3,149,215	4,328,944	7,478,159	521,841
Hwy 150 Sewer Service Phase I and II	935,329	-	21,156	21,156	914,173
Landsdown Sewer	657,000	-	-	-	657,000
Landsdown Water	293,000	-	-	-	293,000
Leeland Terrace Subdivision Water	213,226	87,726	-	87,726	125,500
Mountain View Elementary Water	30,000	-	28,800	28,800	1,200
Ramseur Road Water	97,500	10,475	78,768	89,243	8,257
Regional Biosolids Facility	1,669,367	962,923	-	962,923	706,444
Southeastern Catawba County Water					
Improvements	12,141	-	-	-	12,141
Sludge Composting Project	2,668,246	1,717,733	361,895	2,079,628	588,618
Southeastern Catawba County Wastewater	6,810,573	6,579,915	-	6,579,915	230,658
Southeastern Catawba County Water Supply Loop	6,706,236	4,604,788	308,191	4,912,979	1,793,257
<b>Total expenditures</b>	<b>40,691,808</b>	<b>22,655,121</b>	<b>5,262,083</b>	<b>27,917,204</b>	<b>12,774,604</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(35,359,510)</b>	<b>(16,612,366)</b>	<b>(4,870,498)</b>	<b>(21,482,864)</b>	<b>13,876,646</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, 2014**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
<b>Other Financing Sources (Uses)</b>					
Transfers from (to)					
General Fund	4,551,195	2,951,195	1,600,000	4,551,195	-
Water and Sewer Construction Fund - Governmental	21,308,315	30,248,536	-	30,248,536	8,940,221
Revolving Loan Obligations Issued	1,500,000	1,500,000	-	1,500,000	-
Installment Purchase Obligations Issued	8,000,000	8,000,000	-	8,000,000	-
Total other financing sources (uses)	<u>35,359,510</u>	<u>42,699,731</u>	<u>1,600,000</u>	<u>44,299,731</u>	<u>8,940,221</u>
Revenues and other sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 26,087,365</u>	<u>\$ (3,270,498)</u>	<u>\$ 22,816,867</u>	<u>\$ 22,816,867</u>



**Agency Funds**  
(Fiduciary Fund Types)

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

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

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

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

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**All Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For Fiscal Year Ended June 30, 2014**

	<u>Balance June 30, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2014</u>
<b>Social Services Fund</b>				
Assets				
Cash and investments	\$ 44,213	\$ 495,809	\$ 503,400	\$ 36,622
Liabilities				
Miscellaneous liabilities	\$ 44,213	\$ 495,809	\$ 503,400	\$ 36,622
<b>Sheriff Commissary Fund</b>				
Assets				
Cash and investments	\$ 33,239	\$ 319,734	\$ 322,801	\$ 30,172
Liabilities				
Miscellaneous liabilities	\$ 33,239	\$ 319,734	\$ 322,801	\$ 30,172
<b>Sheriff Civil Fund</b>				
Assets				
Cash and investments	\$ -	\$ 27,367	\$ 27,366	\$ 1
Liabilities				
Miscellaneous liabilities	\$ -	\$ 27,367	\$ 27,366	\$ 1
<b>Delinquent Motor Vehicle Fund</b>				
Assets				
Cash and investments	\$ 5,013	\$ -	\$ 5,013	\$ -
Liabilities				
Intergovernmental payable - State of North Carolina	\$ 5,013	\$ -	\$ 5,013	\$ -
<b>Deed of Trust Fee Fund</b>				
Assets				
Cash and investments	\$ 10,044	\$ 97,495	\$ 99,758	\$ 7,781
Liabilities				
Intergovernmental payable - State of North Carolina	\$ 10,044	\$ 97,495	\$ 99,758	\$ 7,781
<b>Total - All Agency Funds</b>				
Assets				
Cash and investments	\$ 92,509	\$ 940,405	\$ 958,338	\$ 74,576
Liabilities				
Miscellaneous liabilities	\$ 92,509	\$ 940,405	\$ 958,338	\$ 74,576

## **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, 2014**

	<u>Amounts Represented on Statements</u>	<u>Cost Value</u>	<u>Fair Value</u>
<b>Cash</b>			
On hand	\$ 9,606	\$ 9,606	\$ 9,606
In demand deposits (interest bearing)	1,742,767	1,742,767	1,742,767
(noninterest bearing)	66,795	66,795	66,795
Money Market, unrestricted	12,568,939	12,568,939	12,568,939
Money Market, restricted for capital	11,347,272	11,347,272	11,347,272
Total cash	<u>\$ 25,735,379</u>	<u>\$ 25,735,379</u>	<u>\$ 25,735,379</u>
<b>Other Investments</b>			
North Carolina Capital Management Trust, unrestricted	23,587,526	23,587,526	23,587,526
North Carolina Capital Management Trust, restricted for capital	15,230,266	15,230,266	15,230,266
Finistar	2,604,149	2,604,149	2,604,149
Commercial Paper	4,000,000	4,000,000	4,000,000
Federal Farm Credit	6,996,990	6,988,200	6,996,990
Federal Home Loan Bank	19,842,511	19,915,636	19,842,511
Federal Home Loan Mortgage Corporation	35,423,501	35,958,601	35,423,501
Federal National Mortgage Association	44,831,920	44,943,226	44,831,920
Certificates of deposit	255,133	255,133	255,133
Total other investments	<u>\$ 152,771,996</u>	<u>\$ 153,482,737</u>	<u>\$ 152,771,996</u>
<b>Total cash and investments</b>	<u>\$ 178,507,375</u>	<u>\$ 179,218,116</u>	<u>\$ 178,507,375</u>

**Distribution by funds**

<b>General Fund</b>	\$	41,756,698	
Restricted cash		2,525,566	\$ 44,282,264
<b>Special Revenue Funds</b>			
Emergency Telephone System Fund	\$	2,534,332	
Citizens' Alert System Fund		14,039	
Narcotics Seized Funds and Property Fund		94,591	
Rescue Squads Fund		184,152	
Library Endowment Fund		239,217	
Gretchen Peed Scholarship Fund		46,048	
Parks Preservation Trust Fund		49,596	
Community Development Fund		18,798	
Fire District Funds		<u>1,147,457</u>	4,328,230
<b>Capital Projects Funds</b>			
Schools Capital Projects Fund	\$	6,632,391	
Hospital Construction Fund		5,474,127	
School Construction Fund		3,118,350	
Restricted Cash		9,372,416	
General Capital Projects Fund		31,478,426	
Restricted Cash		<u>17,957,394</u>	74,033,104
<b>Enterprise Fund</b>			
Water & Sewer Fund	\$	12,549,951	
Restricted Cash		23,952,473	
Solid Waste Management Fund		19,286,777	55,789,201
<b>Fiduciary Funds</b>			
Social Services Fund	\$	36,622	
Sheriff Commissary Fund		30,172	
Delinquent Motor Vehicle Fund		1	
Deed of Trust Fee Fund		<u>7,781</u>	<u>74,576</u>
<b>Total</b>			<u>\$ 178,507,375</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Analysis of Current Tax Levy**  
**For the Fiscal Year Ended June 30, 2014**

	<u>County-wide</u>			<u>Total Levy</u>	
	<u>Property Valuation</u>	<u>Rate</u>	<u>Amount of Levy</u>	<u>Property excluding Registered Motor Vehicles</u>	<u>Registered Motor Vehicles</u>
Original levy:					
Property taxed at current year's rate	\$ 16,822,110,419	0.530	\$ 89,157,185	\$ 80,680,805	\$ 8,476,380
Penalties	-		65,681	65,681	-
Total	16,822,110,419		89,222,866	80,746,486	8,476,380
Discoveries:					
Current year taxes	2,062,201,015	0.530	10,929,665	10,921,970	7,695
Penalties	-		85,996	85,996	-
Total	2,062,201,015		11,015,661	11,007,966	7,695
Abatements:	(2,212,327,443)		(11,725,335)	(11,645,748)	(79,588)
Total property valuation	<u>\$ 16,671,983,991</u>				
Net levy			88,513,192	80,108,705	8,404,487
Uncollected taxes at June 30, 2014			2,712,772	2,132,874	579,898
Current year's taxes collected			<u>\$ 85,800,420</u>	<u>\$ 77,975,831</u>	<u>\$ 7,824,589</u>
Current levy collection percentage			<u>96.94%</u>	<u>97.34%</u>	<u>93.10%</u>

**Secondary Market Disclosures**

Assessed Valuation:		
Assessment Ratio <sup>(1)</sup>		100%
Real Property		\$ 12,224,185,313
Personal Property		3,790,836,072
Public Service Companies <sup>(2)</sup>		685,580,853
Total Assessed Valuation		<u>\$ 16,700,602,238</u>
Tax Rate per \$100		0.530
Levy (includes discoveries, releases and abatements) <sup>(3)</sup>		<u>\$ 88,513,192</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	\$ 4,952,348
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<sup>(1)</sup> Percentage of appraised value has been established by statute.

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

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

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of Taxes Receivable**  
**June 30, 2014**

<u>General Fund</u>	<u>Uncollected Balance June 30, 2013</u>	<u>Additions and Adjustments</u>	<u>Collections and Credits</u>	<u>Uncollected Balance June 30, 2014</u>
2013	\$ -	\$ 88,513,192	\$ 85,800,420	\$ 2,712,772
2012	3,506,365	-	1,902,054	1,604,311
2011	1,564,093	-	536,420	1,027,673
2010	942,955	-	196,821	746,134
2009	719,741	-	137,938	581,803
2008	583,588	-	76,123	507,465
2007	426,119	-	42,460	383,659
2006	316,067	-	30,538	285,529
2005	278,384	-	25,232	253,152
2004	265,232	-	21,574	243,658
Prior	273,367	-	273,367	-
	<u>\$ 8,875,911</u>	<u>\$ 88,513,192</u>	<u>\$ 89,042,947</u>	<u>\$ 8,346,156</u>
Less allowance for uncollectible taxes	<u>5,707,779</u>			<u>6,071,257</u>
Taxes receivable -- net	<u>\$ 3,168,132</u>			<u>\$ 2,274,899</u>

Reconciliation with revenues:

Ad valorem taxes		
General Fund	\$ 88,556,120	
Rescue Squad Fund	<u>1,067,200</u>	
Total ad valorem taxes		\$ 89,623,320
Reconciling items:		
Penalties and interest collected	(882,389)	
Tax on leased vehicle collected	(116,506)	
Prior year release/adjustments	145,155	
Taxes written off	<u>273,367</u>	
Total reconciling items		<u>(580,373)</u>
Total collections		<u>\$ 89,042,947</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Schedule of General Bonded Indebtedness and Debt Service Requirement**  
**For the Fiscal Year Ended June 30, 2014**

<u>Date of Issue</u>	<u>Purpose</u>	<u>Maturity</u>	<u>Interest</u>	<u>Notes and Bonds Outstanding June 30, 2013</u>	<u>Notes and Bonds Issued 2013-2014</u>	<u>Notes and Bonds Retired 2013-2014</u>	<u>Interest Paid 2013-2014</u>	<u>Notes and Bonds Outstanding June 30, 2014</u>	<u>Falling Due Within Next Fiscal Year</u>	
									<u>Principal</u>	<u>Interest</u>
6/01/1999	School Bonds Series 1999	2000-14	4.40-4.70	1,400,000	-	1,400,000	65,800	-	-	-
12/1/2002	Refunding Series 2002 Schools	2003-14	2.00-4.00	336,000	-	336,000	13,440	-	-	-
	Community College	2003-14	2.00-4.00	84,000	-	84,000	3,360	-	-	-
6/1/2005	Refunding Series 2005 Schools	2006-15	3.00-3.75	1,445,402	-	715,498	53,308	729,904	729,904	27,371
	Community College	2006-15	3.00-3.75	59,598	-	29,502	2,198	30,096	30,096	1,129
				<u>\$ 3,325,000</u>	<u>\$ -</u>	<u>\$ 2,565,000</u>	<u>\$ 138,106</u>	<u>\$ 760,000</u>	<u>\$ 760,000</u>	<u>\$ 28,500</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Long-Term Debt Requirements and Maturity Schedule**  
**For the Fiscal Year Ended June 30, 2014**

Fiscal Year Ended June 30	Governmental Activities			Business Type Activities		
	Debt Principal	Interest	Total	Debt Principal	Interest	Total
2015	12,331,425	5,466,418	17,797,843	978,778	348,270	1,327,048
2016	12,332,152	5,156,471	17,488,623	1,221,370	323,958	1,545,328
2017	12,691,346	4,850,118	17,541,464	1,228,229	293,455	1,521,684
2018	12,643,855	4,513,776	17,157,631	1,238,472	261,284	1,499,756
2019	12,615,319	4,172,037	16,787,356	1,248,924	228,956	1,477,880
2020-2024	56,134,400	15,887,054	72,021,454	5,982,249	676,568	6,658,817
2025-2029	23,969,808	4,636,452	28,606,260	1,836,264	77,382	1,913,646
2030-2031	2,360,000	177,000	2,537,000	75,000	-	75,000
	<u>\$ 145,078,305</u>	<u>\$ 44,859,326</u>	<u>\$ 189,937,631</u>	<u>\$ 13,809,286</u>	<u>\$ 2,209,873</u>	<u>\$ 16,019,159</u>

(1) 12 % of Legal Debt Limit

