

## **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.*

*Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) - Local Governmental Employee's Retirement System*

*Schedule of the County's Contributions - Local Governmental Employee's Retirement System*

*Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) – Registers of Deeds' Supplemental Pension Fund*

*Schedule of the County's Contributions – Registers of Deeds' Supplemental Pension Fund*

*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.)

**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>
12/31/2009	\$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%
12/31/2014	0	1,922,020	1,922,020	0.00%	6,096,759	31.53%

**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>
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
2015	251,778	25.66

**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	12/31/2014
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Dollar - Closed
Remaining Amortization Period	16 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**

Schedule 12

**Other Post Employment Benefits (OPEB) - Pay As You Go  
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>
12/31/2005	\$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%
12/31/2014	0	11,184,877	11,184,877	0.00%	47,684,437	23.50%

**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>
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
2015	1,172,860	21.51

**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	12/31/2014
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percent of Pay - Open
Remaining Amortization Period	30 years
Amortization Factor	26.1695
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions:	
Investment Rate of Return*	4.00%
Medical Trend Assumptions	
Pre-Medicare Trend Rate	7.50 - 5.00%
Year of Ultimate Trend Rate	2020
*Includes Inflation at	3.00%

**Schedule of the County's Proportionate Share of the Net Pension Liability (Asset)  
Local Governmental Employee's Retirement System  
Last Two Fiscal Years\***

	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability (asset) %	0.82375%	0.84060%
County's proportionate share of the net pension liability (asset)	\$ (4,858,036)	\$ 10,132,458
County's covered-employee payroll	\$ 46,741,190	\$ 46,158,989
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(10.39%)	21.95%
Plan fiduciary net position as a percentage of the total pension liability	102.64%	94.35%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

**CATAWBA COUNTY, NORTH CAROLINA**

**Schedule 15**

**Schedule of County Contributions  
Local Governmental Employee's Retirement System  
Last Two Fiscal Years**

	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 3,386,383	\$ 3,317,023
Contributions in relation to the contractually required contribution	<u>3,386,383</u>	<u>3,317,023</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 47,791,623	\$ 46,741,190
Contributions as a percentage of covered-employee payroll	7.09%	7.10%

**Schedule of the County's Proportionate Share of the Net Pension Liability (Asset)  
Registers of Deeds' Supplemental Pension Fund  
Last Two Fiscal Years\***

	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability (asset) %	1.61440%	1.59029%
County's proportionate share of the net pension liability (asset) \$	(365,928)	\$ (339,686)
County's covered-employee payroll \$	83,768	\$ 75,798
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	(436.84%)	(448.15%)
Plan fiduciary net position as a percentage of the total pension liability	193.88%	190.50%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

**Schedule of County Contributions  
Registers of Deeds' Supplemental Pension Fund  
Last Two Fiscal Years**

	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 13,268	\$ 13,181
Contributions in relation to the contractually required contribution	<u>13,268</u>	<u>13,181</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 86,722	\$ 83,768
Contributions as a percentage of covered-employee payroll	15.30%	15.74%



## **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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	2015			Actual Prior Year
	Final Budget	Actuals	Over/Under	
<b>REVENUES</b>				
<b>Ad Valorem Taxes</b>				
Taxes	\$ 84,264,572	\$ 87,744,244		
Penalties and interest	286,000	699,600		
Tax leased vehicles and equipment	60,410	111,117		
Total ad valorem taxes	<u>84,610,982</u>	<u>88,554,961</u>	<u>3,943,979</u>	<u>88,556,119</u>
<b>Other Taxes</b>				
<b>Local Option Sales Taxes</b>				
Article 39 - one percent	11,055,319	12,486,080		
Article 40 - one half of one percent	6,063,972	6,854,441		
Article 42 - one half of one percent	2,585,494	2,924,318		
Article 46 - one quarter of one percent	2,765,735	2,940,839		
Subtotal local option sales taxes	<u>22,470,520</u>	<u>25,205,678</u>	<u>2,735,158</u>	<u>21,240,265</u>
<b>Other Taxes and Licenses</b>				
Real estate excise stamps	400,000	543,177		
ABC 5 cents per bottle	55,000	50,534		
Privilege licenses	22,500	20,950		
Subtotal other taxes and licenses	<u>477,500</u>	<u>614,661</u>	<u>137,161</u>	<u>487,453</u>
Total other taxes	<u>22,948,020</u>	<u>25,820,339</u>	<u>2,872,319</u>	<u>21,727,718</u>
<b>Unrestricted Intergovernmental Revenues</b>				
Beer & Wine Tax	325,000	401,014		
Video Programming fees	628,000	636,539		
Catawba County ABC profit distribution	856,785	912,575		
Total unrestricted intergovernmental revenues	<u>1,809,785</u>	<u>1,950,128</u>	<u>140,343</u>	<u>1,902,192</u>
<b>Restricted Intergovernmental Revenues</b>				
State grants	6,648,186	6,989,741		
Federal grants	13,698,910	13,109,403		
State and federal grants shared	11,360,711	11,228,991		
Other	6,813,559	5,291,704		
Total restricted intergovernmental revenues	<u>38,521,366</u>	<u>36,619,839</u>	<u>(1,901,527)</u>	<u>34,168,849</u>
<b>Permits and Fees</b>				
Building permits	1,189,100	1,341,160		
Register of deeds	555,500	515,277		
Environmental health fees	276,000	261,067		
Other permits and fees	198,342	280,667		
Total permits and fees	<u>2,218,942</u>	<u>2,398,171</u>	<u>179,229</u>	<u>2,130,735</u>
<b>Sales and Services</b>				
Human resources services	4,996,229	3,745,413		
Services to municipalities	431,370	452,922		
Ambulance services	5,196,055	5,610,577		

**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, 2015**

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

	<b>2015</b>			<b>Actual Prior Year</b>
	<b>Final Budget</b>	<b>Actuals</b>	<b>Over/Under</b>	
Other sales and services	474,610	466,160		
Total sales and services	<u>11,098,264</u>	<u>10,275,072</u>	<u>(823,192)</u>	<u>11,363,376</u>
<b>Investment Earnings</b>	<u>400,600</u>	<u>457,840</u>	<u>57,240</u>	<u>540,922</u>
<b>Miscellaneous</b>				
Rental fees	109,599	108,999		
Donations and local grants	378,777	282,876		
Insurance premiums	1,537,000	1,626,111		
Other	499,866	4,203,360		
Total miscellaneous	<u>2,525,242</u>	<u>6,221,346</u>	<u>3,696,104</u>	<u>2,886,785</u>
 Total revenues	 <u>164,133,201</u>	 <u>172,297,696</u>	 <u>8,164,495</u>	 <u>163,276,696</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
<b>Board of Commissioners</b>				
Salaries & employee benefits	53,880	54,851		
Other operating	108,550	102,009		
	<u>162,430</u>	<u>156,860</u>	<u>5,570</u>	<u>123,464</u>
<b>Administration</b>				
County Manager				
Salaries & employee benefits	939,418	921,325		
Other operating	47,050	41,553		
Non-operating	37,118	-		
	<u>1,023,586</u>	<u>962,878</u>	<u>60,708</u>	<u>953,476</u>
Legal Services				
Salaries & employee benefits	322,775	321,931		
Other operating	39,186	20,770		
	<u>361,961</u>	<u>342,701</u>	<u>19,260</u>	<u>335,113</u>
Budget				
Salaries & employee benefits	242,226	236,482		
Other operating	18,195	11,855		
	<u>260,421</u>	<u>248,337</u>	<u>12,084</u>	<u>242,917</u>
Total Administration	<u>1,645,968</u>	<u>1,553,916</u>	<u>92,052</u>	<u>1,531,506</u>
<b>Tax Administration</b>				
Tax Assessor				
Salaries & employee benefits	768,677	734,178		
Other operating	234,679	205,960		
Non-operating tax refunds	3,000	894		
	<u>1,006,356</u>	<u>941,032</u>	<u>65,324</u>	<u>968,861</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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	2015			Actual Prior Year
	Final Budget	Actuals	Over/Under	
<b>Tax Collector</b>				
Salaries & employee benefits	454,405	439,630		
Other operating	432,199	369,316		
	<u>886,604</u>	<u>808,946</u>	<u>77,658</u>	<u>709,963</u>
<b>Total Tax Administration</b>	<u>1,892,960</u>	<u>1,749,978</u>	<u>142,982</u>	<u>1,678,824</u>
<b>Board of Elections</b>				
Salaries & employee benefits	341,362	325,507		
Other operating	159,300	151,105		
	<u>500,662</u>	<u>476,612</u>	<u>24,050</u>	<u>616,989</u>
<b>Human Resources</b>				
Human Resources				
Salaries & employee benefits	566,287	562,769		
Other operating	173,179	160,687		
Non-operating	384,827	-		
	<u>1,124,293</u>	<u>723,456</u>	<u>400,837</u>	<u>675,039</u>
Wellness				
Other operating	260,900	260,802		
	<u>260,900</u>	<u>260,802</u>	<u>98</u>	<u>220,211</u>
Recruitment				
Salaries & employee benefits	67,373	66,809		
Other operating	21,800	11,545		
Non-operating	149,235	-		
	<u>238,408</u>	<u>78,354</u>	<u>160,054</u>	<u>76,469</u>
Risk Management				
Salaries & employee benefits	141,539	138,798		
Other operating	23,350	11,975		
	<u>164,889</u>	<u>150,773</u>	<u>14,116</u>	<u>148,561</u>
<b>Total Human Resources</b>	<u>1,788,490</u>	<u>1,213,385</u>	<u>575,105</u>	<u>1,120,280</u>
<b>Register of Deeds</b>				
Salaries & employee benefits	533,436	521,099		
Other operating	374,751	252,464		
	<u>908,187</u>	<u>773,563</u>	<u>134,624</u>	<u>772,970</u>
<b>Finance</b>				
Administration				
Salaries & employee benefits	379,481	380,802		
Other operating	170,615	162,734		
	<u>550,096</u>	<u>543,536</u>	<u>6,560</u>	<u>510,153</u>
Accounting				

**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, 2015**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Final Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
Salaries & employee benefits	454,736	450,683		
Other operating	21,000	18,560		
	<u>475,736</u>	<u>469,243</u>	6,493	<u>842,582</u>
Purchasing				
Salaries & employee benefits	246,120	237,011		
Other operating	36,715	30,499		
	<u>282,835</u>	<u>267,510</u>	15,325	<u>259,863</u>
Total Finance	<u>1,308,667</u>	<u>1,280,289</u>	28,378	<u>1,612,598</u>
<b>Other General Government Programs</b>				
Government Agencies - Justice Center				
Other operating	15,500	7,453		
	<u>15,500</u>	<u>7,453</u>	8,047	<u>4,428</u>
Other Government Costs				
Salaries & employee benefits	57,270	34,749		
Other operating	256,270	249,638		
	<u>313,540</u>	<u>284,387</u>	29,153	<u>268,721</u>
Self Insurance				
Premiums	2,092,500	2,045,276		
Liability	825,000	656,534		
Workers Compensation	424,000	291,052		
Total Self Insurance	<u>3,341,500</u>	<u>2,992,862</u>	348,638	<u>3,230,270</u>
Total Other General Government Programs	<u>3,670,540</u>	<u>3,284,702</u>	385,838	<u>3,503,419</u>
Total General Government	<u>11,877,904</u>	<u>10,489,305</u>	1,388,599	<u>10,960,050</u>
<b>Public Safety</b>				
<b>Sheriff and Law Enforcement</b>				
Administration and Law Enforcement				
Salaries & employee benefits	4,050,567	3,999,878		
Other operating	1,152,951	1,032,132		
Capital outlay	589,121	562,283		
	<u>5,792,639</u>	<u>5,594,293</u>	198,346	<u>5,672,411</u>
Catawba Valley Community College - Resource Officers				
Salaries & employee benefits	167,240	164,982		
Other operating	3,000	3,000		
	<u>170,240</u>	<u>167,982</u>	2,258	<u>164,292</u>
School Resource Officers				
Salaries & employee benefits	648,038	642,554		
Other operating	38,750	38,746		

**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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	2015			Actual Prior Year
	Final Budget	Actuals	Over/Under	
	686,788	681,300	5,488	661,854
Records				
Salaries & employee benefits	266,435	270,184		
Other operating	25,470	23,345		
	291,905	293,529	(1,624)	330,857
Mental Health Transport	-	-	-	121
Narcotics				
Salaries & employee benefits	509,902	477,691		
Other operating	68,440	64,486		
	578,342	542,177	36,165	504,571
Detectives				
Salaries & employee benefits	878,327	861,098		
Other operating	82,053	73,482		
	960,380	934,580	25,800	912,865
Lake Norman Water Patrol				
Salaries & employee benefits	363,778	353,304		
Other operating	24,350	20,177		
	388,128	373,481	14,647	314,933
Court Security				
Salaries & employee benefits	557,167	539,349		
Other operating	7,000	6,999		
	564,167	546,348	17,819	554,523
Newton Detention Center				
Salaries & employee benefits	3,440,867	3,379,638		
Other operating	958,921	896,758		
Capital outlay	56,365	16,224		
	4,456,153	4,292,620	163,533	4,216,872
Prisoner Food Services				
Other operating	445,400	430,987	14,413	390,548
District Confinement Facility				
Other operating	1,193,286	1,192,486		
	1,193,286	1,192,486	800	1,137,429
Total Sheriff and Law Enforcement	15,527,428	15,049,783	477,645	14,861,276
<b>Emergency Services</b>				
Emergency Services Administration				
Salaries & employee benefits	269,579	255,944		
Other operating	236,060	150,178		

**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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Final Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
	505,639	406,122	99,517	400,835
Veterans Services				
Salaries & employee benefits	82,974	82,193		
Other operating	7,950	7,798		
	<u>90,924</u>	<u>89,991</u>	<u>933</u>	<u>85,734</u>
Fire Marshal				
Salaries & employee benefits	237,922	233,436		
Other operating	40,650	28,826		
Capital outlay	38,978	38,523		
	<u>317,550</u>	<u>300,785</u>	<u>16,765</u>	<u>263,989</u>
Emergency Medical Services				
Salaries & employee benefits	6,566,955	6,466,044		
Other operating	1,536,218	1,336,849		
Capital outlay	681,016	659,854		
	<u>8,784,189</u>	<u>8,462,747</u>	<u>321,442</u>	<u>7,551,973</u>
Animal Control				
Salaries & employee benefits	179,466	170,354		
Other operating	42,743	28,131		
Capital outlay	49,500	-		
	<u>271,709</u>	<u>198,485</u>	<u>73,224</u>	<u>201,439</u>
Animal Shelter				
Salaries & employee benefits	180,967	171,124		
Other operating	269,490	265,621		
	<u>450,457</u>	<u>436,745</u>	<u>13,712</u>	<u>420,068</u>
Total Emergency Services	<u>10,420,468</u>	<u>9,894,875</u>	<u>525,593</u>	<u>8,924,038</u>
Communication Center				
Salaries & employee benefits	1,489,037	1,404,596		
Other operating	238,537	211,178		
	<u>1,727,574</u>	<u>1,615,774</u>	<u>111,800</u>	<u>1,652,851</u>
Other Public Safety				
Other operating	177,342	173,261	4,081	171,460
Total Public Safety	<u>27,852,812</u>	<u>26,733,693</u>	<u>1,119,119</u>	<u>25,609,625</u>
<b>Environmental Protection</b>				
Cooperative Extension				
Salaries & employee benefits	25,749	28,991		
Other operating	310,817	273,711		
Capital outlay	29,816	29,816		
	<u>366,382</u>	<u>332,518</u>	<u>33,864</u>	<u>242,458</u>

**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2015**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Final Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
Soil & Water Conservation				
Salaries & employee benefits	128,491	127,028		
Other operating	<u>158,595</u>	<u>24,492</u>		
	<u>287,086</u>	<u>151,520</u>	<u>135,566</u>	<u>145,195</u>
Forest Ranger				
Other operating	<u>66,085</u>	<u>61,599</u>	<u>4,486</u>	<u>73,706</u>
Total Environmental Protection	<u>719,553</u>	<u>545,637</u>	<u>173,916</u>	<u>461,359</u>
<b>Economic and Physical Development</b>				
<b>Technology</b>				
Information Technology Center				
Salaries & employee benefits	1,720,328	1,606,564		
Other operating	<u>1,604,444</u>	<u>1,525,220</u>		
	<u>3,324,772</u>	<u>3,131,784</u>	<u>192,988</u>	<u>3,075,750</u>
Geospatial Information Services				
Salaries & employee benefits	299,360	303,625		
Other operating	<u>90,316</u>	<u>68,241</u>		
	<u>389,676</u>	<u>371,866</u>	<u>17,810</u>	<u>358,833</u>
Total Technology	<u>3,714,448</u>	<u>3,503,650</u>	<u>210,798</u>	<u>3,434,583</u>
<b>Economic Development and Planning</b>				
Planning & Zoning				
Salaries & employee benefits	395,510	381,700		
Other operating	<u>67,810</u>	<u>57,995</u>		
	<u>463,320</u>	<u>439,695</u>	<u>23,625</u>	<u>471,964</u>
County Parks				
Salaries & employee benefits	250,334	250,763		
Other operating	<u>64,419</u>	<u>45,137</u>		
	<u>314,753</u>	<u>295,900</u>	<u>18,853</u>	<u>302,715</u>
Other Economic and Physical Development				
Other operating	<u>5,029,010</u>	<u>4,915,564</u>	<u>113,446</u>	<u>4,549,841</u>
Total Economic Development and Planning	<u>5,807,083</u>	<u>5,651,159</u>	<u>155,924</u>	<u>5,324,520</u>
<b>Utilities &amp; Engineering</b>				
Utilities & Engineering Administration				
Salaries & employee benefits	160,456	161,808		
Other operating	<u>22,977</u>	<u>18,725</u>		
	<u>183,433</u>	<u>180,533</u>	<u>2,900</u>	<u>175,288</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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	2015			Actual Prior Year
	Final Budget	Actuals	Over/Under	
Building Inspection				
Salaries & employee benefits	818,781	741,462		
Other operating	326,131	311,130		
Capital outlay	25,535	25,349		
	<u>1,170,447</u>	<u>1,077,941</u>	<u>92,506</u>	<u>1,029,516</u>
Permit Center				
Salaries & employee benefits	235,299	245,247		
Other operating	31,328	25,397		
	<u>266,627</u>	<u>270,644</u>	<u>(4,017)</u>	<u>253,797</u>
Plan Review				
Salaries & employee benefits	290,165	289,120		
Other operating	18,396	11,791		
	<u>308,561</u>	<u>300,911</u>	<u>7,650</u>	<u>281,465</u>
Storm water and Erosion Control				
Salaries & employee benefits	127,445	126,160		
Other operating	24,220	15,332		
	<u>151,665</u>	<u>141,492</u>	<u>10,173</u>	<u>128,732</u>
Total Utilities & Engineering	<u>2,080,733</u>	<u>1,971,521</u>	<u>109,212</u>	<u>1,868,798</u>
<b>Facilities Division</b>				
Construction Manager				
Salaries & employee benefits	76,278	77,343		
Other operating	3,000	1,067		
	<u>79,278</u>	<u>78,410</u>	<u>868</u>	<u>73,754</u>
Garage				
Salaries & employee benefits	232,672	222,202		
Other operating	383,800	276,499		
	<u>616,472</u>	<u>498,701</u>	<u>117,771</u>	<u>473,975</u>
General maintenance				
Salaries & employee benefits	563,676	550,827		
Other operating	203,012	141,258		
Capital outlay	34,000	-		
	<u>800,688</u>	<u>692,085</u>	<u>108,603</u>	<u>922,870</u>
General Buildings				
Other operating	580,223	398,476		
	<u>580,223</u>	<u>398,476</u>	<u>181,747</u>	<u>426,183</u>
Justice Buildings				
Other operating	797,171	619,022		
	<u>797,171</u>	<u>619,022</u>	<u>178,149</u>	<u>685,281</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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	2015			Actual Prior Year
	Final Budget	Actuals	Over/Under	
Library Buildings				
Other operating	118,160	80,771		
	<u>118,160</u>	<u>80,771</u>	<u>37,389</u>	<u>64,617</u>
Leased Buildings				
Other operating	50,380	39,506		
	<u>50,380</u>	<u>39,506</u>	<u>10,874</u>	<u>29,174</u>
Social Services Buildings				
Other operating	73,408	67,942		
	<u>73,408</u>	<u>67,942</u>	<u>5,466</u>	<u>63,520</u>
Public Health Buildings				
Other operating	40,205	24,680		
	<u>40,205</u>	<u>24,680</u>	<u>15,525</u>	<u>38,131</u>
Family Services Center				
Other operating	31,450	8,342		
	<u>31,450</u>	<u>8,342</u>	<u>23,108</u>	<u>15,770</u>
Street Signs				
Other operating	17,500	16,471		
	<u>17,500</u>	<u>16,471</u>	<u>1,029</u>	<u>14,178</u>
Total Facilities Division	<u>3,204,935</u>	<u>2,524,406</u>	<u>680,529</u>	<u>2,807,453</u>
Total Economic & Physical Development	<u>14,807,199</u>	<u>13,650,736</u>	<u>1,156,463</u>	<u>13,435,354</u>
<b>Human Services</b>				
Medical Examiner				
Other operating	120,000	106,150		
	<u>120,000</u>	<u>106,150</u>	<u>13,850</u>	<u>88,500</u>
<b>Mental Health Services</b>				
General Administration				
Catawba Valley Behavioral Healthcare	459,000	459,000		
Partners Behavioral Health Management	111,785	111,784		
	<u>570,785</u>	<u>570,784</u>	<u>1</u>	<u>642,321</u>
<b>Social Services Department</b>				
Administration				
Salaries & employee benefits	1,278,998	1,004,776		
Other operating	889,613	877,479		
Non-operating	2,794,030	-		
Capital outlay	42,500	26,907		
	<u>5,005,141</u>	<u>1,909,162</u>	<u>3,095,979</u>	<u>1,882,952</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, 2015**

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

	2015			Actual Prior Year
	Final Budget	Actuals	Over/Under	
Children and Family Services				
Salaries & employee benefits	1,916,030	1,635,679		
Other operating	409,600	357,344		
Social Services assistance	1,000	761		
	<u>2,326,630</u>	<u>1,993,784</u>	<u>332,846</u>	<u>1,964,317</u>
Department of Human Resources Teams				
Salaries & employee benefits	272,029	269,810		
Other operating	7,466	6,212		
Social Services assistance	1,400	762		
	<u>280,895</u>	<u>276,784</u>	<u>4,111</u>	<u>270,596</u>
Children's Day Care				
Salaries & employee benefits	359,619	314,127		
Other operating	3,777	2,785		
	<u>363,396</u>	<u>316,912</u>	<u>46,484</u>	<u>313,502</u>
Intensive Family Preservation				
Salaries & employee benefits	68,600	64,770		
Other operating	5,977	5,192		
Social Services assistance	500	-		
	<u>75,077</u>	<u>69,962</u>	<u>5,115</u>	<u>71,850</u>
Early Childhood Development				
Salaries & employee benefits	56,168	53,890		
Other operating	10,357	8,447		
	<u>66,525</u>	<u>62,337</u>	<u>4,188</u>	<u>61,586</u>
Prevention Management				
Salaries & employee benefits	115,391	86,618		
Other operating	2,000	190		
	<u>117,391</u>	<u>86,808</u>	<u>30,583</u>	<u>111,634</u>
American Recovery and Reinvestment Act - Project Moves				
Salaries & employee benefits	54,373	32,684		
Other operating	800	228		
Social Services assistance	15,000	15,000		
	<u>70,173</u>	<u>47,912</u>	<u>22,261</u>	<u>57,389</u>
Family Children Teams / Family Preservation				
Salaries & employee benefits	3,774,229	3,578,144		
Other operating	55,655	53,680		
Social Services assistance	67,000	6,274		
	<u>3,896,884</u>	<u>3,638,098</u>	<u>258,786</u>	<u>3,396,635</u>
Duke Endowment Family Children Project				
Salaries & employee benefits	752,029	535,848		

**CATAWBA COUNTY, NORTH CAROLINA**

**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Year Ended June 30, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Final Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
Other operating	58,350	42,676		
Social Services assistance	9,000	4,544		
	<u>819,379</u>	<u>583,068</u>	<u>236,311</u>	<u>689,898</u>
Teen Up				
Salaries & employee benefits	165,160	165,114		
Other operating	12,568	7,585		
Social Services assistance	39,837	34,654		
	<u>217,565</u>	<u>207,353</u>	<u>10,212</u>	<u>214,310</u>
Community Services Block Grant				
Salaries & employee benefits	218,188	214,823		
Other operating	9,000	13,673		
Social Services assistance	79,964	46,834		
	<u>307,152</u>	<u>275,330</u>	<u>31,822</u>	<u>206,405</u>
Therapeutic Foster Care				
Salaries & employee benefits	263,343	259,268		
Other operating	22,777	6,724		
Social Services assistance	1,000	379		
	<u>287,120</u>	<u>266,371</u>	<u>20,749</u>	<u>260,641</u>
Adoptions				
Salaries & employee benefits	929,260	906,086		
Other operating	27,056	27,389		
Social Services assistance	3,500	2,855		
	<u>959,816</u>	<u>936,330</u>	<u>23,486</u>	<u>870,744</u>
Post Adoption State Region				
Salaries & employee benefits	156,947	164,525		
Other operating	11,015	15,758		
Social Services assistance	18,384	9,897		
	<u>186,346</u>	<u>190,180</u>	<u>(3,834)</u>	<u>-</u>
Child Advocacy				
Salaries & employee benefits	322,349	317,197		
Other operating	63,181	33,835		
Social Services assistance	1,100	95		
	<u>386,630</u>	<u>351,127</u>	<u>35,503</u>	<u>330,599</u>
FamilyNet Administration				
Salaries & employee benefits	727,828	466,827		
Other operating	190,221	127,069		
Social Services assistance	5,000	710		
	<u>923,049</u>	<u>594,606</u>	<u>328,443</u>	<u>733,586</u>
FamilyNet Community Support	-	-	-	<u>7,036</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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	2015			Actual Prior Year
	Final Budget	Actuals	Over/Under	
FamilyNet Act				
Salaries & employee benefits	469,679	5,593		
Other operating	9,250	540		
Social Services assistance	1,000	-		
	<u>479,929</u>	<u>6,133</u>	<u>473,796</u>	<u>456,465</u>
FamilyNet In-home Services				
Salaries & employee benefits	492,775	448,585		
Other operating	14,777	6,437		
	<u>507,552</u>	<u>455,022</u>	<u>52,530</u>	<u>473,366</u>
FamilyNet Adolescent Services				
Salaries & employee benefits	522,330	456,053		
Other operating	3,000	9,060		
	<u>525,330</u>	<u>465,113</u>	<u>60,217</u>	<u>497,172</u>
FamilyNet Family Services				
Salaries & employee benefits	143,995	143,128		
Other operating	1,500	764		
	<u>145,495</u>	<u>143,892</u>	<u>1,603</u>	<u>138,359</u>
FamilyNet Children Services				
Salaries & employee benefits	256,190	252,070		
Other operating	4,194	5,018		
	<u>260,384</u>	<u>257,088</u>	<u>3,296</u>	<u>250,493</u>
FamilyNet ECST				
Salaries & employee benefits	330,057	329,855		
Other operating	20,536	21,989		
	<u>350,593</u>	<u>351,844</u>	<u>(1,251)</u>	<u>339,671</u>
FamilyNet Child Protective Services				
Salaries & employee benefits	67,519	65,392		
Other operating	12,858	11,190		
	<u>80,377</u>	<u>76,582</u>	<u>3,795</u>	<u>75,320</u>
Work First				
Salaries & employee benefits	360,097	321,955		
Other operating	864,073	495,168		
Social Services assistance	936,300	543,518		
	<u>2,160,470</u>	<u>1,360,641</u>	<u>799,829</u>	<u>1,280,482</u>
Office Juvenile Justice Girls Program				
Other operating	48,755	13,695		
	<u>48,755</u>	<u>13,695</u>	<u>35,060</u>	<u>47,614</u>
Administration Group Homes				
Salaries & employee benefits	1,130,550	729,306		

**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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	2015			Actual Prior Year
	Final Budget	Actuals	Over/Under	
Other operating	42,988	41,216		
	<u>1,173,538</u>	<u>770,522</u>	403,016	<u>1,053,536</u>
Girls Program				
Other operating	48,755	19,565		
Capital outlay	25,000	-		
	<u>73,755</u>	<u>19,565</u>	54,190	<u>77,556</u>
Boys Program				
Other operating	48,755	22,590		
	<u>48,755</u>	<u>22,590</u>	26,165	<u>49,386</u>
Office Juvenile Justice Boys Program				
Other operating	58,155	42,459		
	<u>58,155</u>	<u>42,459</u>	15,696	<u>59,564</u>
Adult Services				
Other operating	382,070	376,587		
Social Services assistance	309,286	279,196		
	<u>691,356</u>	<u>655,783</u>	35,573	<u>675,014</u>
Adult Social Work				
Salaries & employee benefits	1,531,058	1,476,484		
Other operating	68,622	57,328		
Social Services assistance	12,500	14,932		
	<u>1,612,180</u>	<u>1,548,744</u>	63,436	<u>1,545,739</u>
Medicaid Administration				
Salaries & employee benefits	1,052,576	1,046,420		
Other operating	6,554	5,600		
	<u>1,059,130</u>	<u>1,052,020</u>	7,110	<u>996,972</u>
Transportation				
Salaries & employee benefits	497,659	451,768		
Other operating	36,262	42,684		
Capital outlay	48,250	47,477		
	<u>582,171</u>	<u>541,929</u>	40,242	<u>560,739</u>
Nutrition				
Salaries & employee benefits	154,555	149,206		
Other operating	342,181	347,873		
Social Services assistance	473,176	463,677		
	<u>969,912</u>	<u>960,756</u>	9,156	<u>827,930</u>
Public Assistance Administration				
Salaries & employee benefits	1,622,637	1,622,068		
Other operating	111,726	110,571		
	<u>1,734,363</u>	<u>1,732,639</u>	1,724	<u>1,476,694</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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Final Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
Food Stamps				
Salaries & employee benefits	1,693,498	1,660,006		
Other operating	<u>84,439</u>	<u>149,628</u>		
	<u>1,777,937</u>	<u>1,809,634</u>	<u>(31,697)</u>	<u>1,515,066</u>
Child Support				
Salaries & employee benefits	1,316,641	1,170,005		
Other operating	<u>28,331</u>	<u>29,863</u>		
	<u>1,344,972</u>	<u>1,199,868</u>	<u>145,104</u>	<u>1,185,313</u>
General Assistance				
Other operating	155,600	140,042		
Social Services assistance	<u>125,000</u>	<u>87,323</u>		
	<u>280,600</u>	<u>227,365</u>	<u>53,235</u>	<u>195,171</u>
Public Assistance Payments				
Social Services assistance	<u>1,385,458</u>	<u>1,026,839</u>		
	<u>1,385,458</u>	<u>1,026,839</u>	<u>358,619</u>	<u>1,114,419</u>
Children's Purchase Services				
Social Services assistance	<u>10,080,993</u>	<u>10,272,140</u>		
	<u>10,080,993</u>	<u>10,272,140</u>	<u>(191,147)</u>	<u>9,482,175</u>
Total Social Services	<u>43,721,329</u>	<u>36,818,987</u>	<u>6,902,342</u>	<u>35,817,896</u>
<b>Public Health Department</b>				
Health Administration				
Salaries & employee benefits	622,335	618,799		
Other operating	<u>196,553</u>	<u>178,452</u>		
	<u>818,888</u>	<u>797,251</u>	<u>21,637</u>	<u>789,355</u>
Home Health				
Salaries & employee benefits	1,775,511	1,677,765		
Other operating	<u>1,290,548</u>	<u>1,068,467</u>		
	<u>3,066,059</u>	<u>2,746,232</u>	<u>319,827</u>	<u>2,989,389</u>
Environmental Health				
Salaries & employee benefits	719,741	717,584		
Other operating	<u>129,938</u>	<u>112,458</u>		
	<u>849,679</u>	<u>830,042</u>	<u>19,637</u>	<u>804,240</u>
Maternal Health				
Salaries & employee benefits	8,074	8,246		
Other operating	<u>157,161</u>	<u>147,106</u>		
	<u>165,235</u>	<u>155,352</u>	<u>9,883</u>	<u>172,514</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, 2015**

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

	2015			Actual Prior Year
	Final Budget	Actuals	Over/Under	
Pregnancy Care Management				
Salaries & employee benefits	337,937	313,278		
Other operating	13,450	13,482		
	<u>351,387</u>	<u>326,760</u>	<u>24,627</u>	<u>342,308</u>
Laboratory				
Salaries & employee benefits	73,132	72,924		
Other operating	38,390	27,597		
	<u>111,522</u>	<u>100,521</u>	<u>11,001</u>	<u>107,700</u>
Child Health				
Salaries & employee benefits	3,540	-		
	<u>3,540</u>	<u>-</u>	<u>3,540</u>	<u>528,656</u>
Child Health - Human Resource Teams				
Salaries & employee benefits	460,003	449,767		
Other operating	61,502	38,626		
	<u>521,505</u>	<u>488,393</u>	<u>33,112</u>	<u>517,189</u>
Child Health - Smart Start				
Salaries & employee benefits	136,159	136,319		
Other operating	13,232	13,331		
	<u>149,391</u>	<u>149,650</u>	<u>(259)</u>	<u>151,267</u>
Care Coordination for Children				
Salaries & employee benefits	368,016	345,241		
Other operating	15,300	13,416		
	<u>383,316</u>	<u>358,657</u>	<u>24,659</u>	<u>369,855</u>
School Nurse Fund Initiative				
Salaries & employee benefits	984,785	917,480		
Other operating	62,481	58,410		
	<u>1,047,266</u>	<u>975,890</u>	<u>71,376</u>	<u>980,917</u>
Dental Health				
Salaries & employee benefits	288,772	319,606		
Other operating	183,254	158,768		
Public Health assistance	43,000	-		
	<u>515,026</u>	<u>478,374</u>	<u>36,652</u>	<u>454,331</u>
Bioterrorism Grant				
Salaries & employee benefits	53,842	52,748		
Other operating	11,805	11,264		
	<u>65,647</u>	<u>64,012</u>	<u>1,635</u>	<u>49,569</u>
Clinical Services				
Salaries & employee benefits	1,535,822	1,542,770		
Other operating	469,778	411,101		

**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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	2015			Actual Prior Year
	Final Budget	Actuals	Over/Under	
Capital outlay	10,400	8,900		
	<u>2,016,000</u>	<u>1,962,771</u>	<u>53,229</u>	<u>1,469,872</u>
Women Infants Children Program				
Salaries & employee benefits	816,162	789,139		
Other operating	56,872	54,185		
	<u>873,034</u>	<u>843,324</u>	<u>29,710</u>	<u>838,857</u>
Total Public Health	<u>10,937,495</u>	<u>10,277,229</u>	<u>660,266</u>	<u>10,566,019</u>
Total Human Services	<u>55,349,609</u>	<u>47,773,150</u>	<u>7,576,459</u>	<u>47,114,736</u>
<b>Culture and Recreation</b>				
<b>County Library</b>				
Library Administration - Main Library				
Salaries & employee benefits	953,559	913,762		
Other operating	635,898	513,375		
Non-operating	130,851	-		
	<u>1,720,308</u>	<u>1,427,137</u>	<u>293,171</u>	<u>1,219,980</u>
Sherrills Ford Branch				
Salaries & employee benefits	162,904	169,971		
Other operating	72,945	67,521		
	<u>235,849</u>	<u>237,492</u>	<u>(1,643)</u>	<u>146,655</u>
Maiden Branch				
Salaries & employee benefits	76,908	76,111		
Other operating	50,394	29,124		
	<u>127,302</u>	<u>105,235</u>	<u>22,067</u>	<u>104,687</u>
St. Stephens Branch				
Salaries & employee benefits	231,876	208,837		
Other operating	98,660	93,623		
	<u>330,536</u>	<u>302,460</u>	<u>28,076</u>	<u>322,596</u>
Southwest Branch Library				
Salaries & employee benefits	145,144	141,109		
Other operating	127,962	121,462		
	<u>273,106</u>	<u>262,571</u>	<u>10,535</u>	<u>260,567</u>
Conover Branch Library				
Salaries & employee benefits	108,349	108,012		
Other operating	24,400	20,607		
	<u>132,749</u>	<u>128,619</u>	<u>4,130</u>	<u>122,835</u>
Claremont Branch Library				
Salaries & employee benefits	39,631	39,147		
Other operating	24,572	19,658		

**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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Final Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
	64,203	58,805	5,398	50,305
Total County Library	<u>2,884,053</u>	<u>2,522,319</u>	<u>361,734</u>	<u>2,227,625</u>
Arts-Administration				
Other operating	<u>547,150</u>	<u>547,150</u>	<u>-</u>	<u>541,500</u>
Other Cultural				
Other operating	<u>39,900</u>	<u>39,600</u>	<u>300</u>	<u>-</u>
Total Culture and Recreation	<u>3,471,103</u>	<u>3,109,069</u>	<u>362,034</u>	<u>2,769,125</u>
<b>Education</b>				
Current expense				
Catawba County Schools	25,029,275	25,029,275		
Hickory Public Schools	6,321,850	6,321,850		
Newton-Conover City Schools	4,675,750	4,675,750		
Catawba Valley Community College	<u>4,318,000</u>	<u>4,318,000</u>		
Total Education	<u>40,344,875</u>	<u>40,344,875</u>	<u>-</u>	<u>39,509,762</u>
<b>Debt Service</b>				
Principal retirement	13,301,455	12,331,427		
Interest and other charges	<u>4,133,045</u>	<u>4,042,723</u>		
Total Debt Service	<u>17,434,500</u>	<u>16,374,150</u>	<u>1,060,350</u>	<u>18,764,275</u>
Total expenditures	<u>171,857,555</u>	<u>159,020,615</u>	<u>12,836,940</u>	<u>158,624,286</u>
Revenues over (under) expenditures	<u>(7,724,354)</u>	<u>13,277,081</u>	<u>21,001,435</u>	<u>4,652,410</u>
<b>Other financing sources (uses)</b>				
Transfers from				
Citizens Alert System Fund	19,268	12,571	(6,697)	-
School Capital Fund	530,000	530,000	-	50,000
Transfers to				
Emergency Telephone System	(1,350)	(1,350)	-	(18,766)
Citizens Alert System Fund	-	-	-	(6,582)
Reappraisal Fund	(369,763)	(369,763)	-	(390,541)
General Capital Projects Fund	(1,225,000)	(1,225,000)	-	(1,727,777)
School Construction Fund	(3,185,358)	(3,185,358)	-	(1,043,303)
Water and Sewer Construction Fund	(800,000)	(800,000)	-	(1,600,000)
Solid Waste Management Fund	-	-	-	(1,565)
Refunding limited obligation bonds issued	-	-	-	1,810,000
Payment to refunded bond escrow agent	-	-	-	(1,849,125)
Premium on limited obligation bonds	-	-	-	39,911
Fund Balance appropriated/contingency	<u>12,756,557</u>	<u>-</u>	<u>(12,756,557)</u>	<u>-</u>
Total other financing sources (uses)	<u>7,724,354</u>	<u>(5,038,900)</u>	<u>(12,763,254)</u>	<u>(4,737,748)</u>
Net change in fund balance	<u>-</u>	<u>8,238,181</u>	<u>8,238,181</u>	<u>(85,338)</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, 2015  
With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Final Budget</u>	<u>Actuals</u>	<u>Over/Under</u>	
Fund Balances - Beginning of Year as previously reported		49,912,956		
Restatement (Note 10)		<u>1,729,629</u>		
Fund Balances - Beginning of Year as restated		<u>51,642,585</u>		
Fund Balances - End of Year		<u>\$ 59,880,766</u>		

Reappraisal Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 3,653	\$ 3,653	\$ 4,206
Total revenues	<u>-</u>	<u>3,653</u>	<u>3,653</u>	<u>4,206</u>
<b>Expenditures</b>				
Current				
General government				
Salaries & employee benefits	338,895	340,113	(1,218)	315,691
Other operating	79,861	60,295	19,566	53,508
Total expenditures	<u>418,756</u>	<u>400,408</u>	<u>18,348</u>	<u>369,199</u>
Excess of revenues over (under) expenditures	<u>(418,756)</u>	<u>(396,755)</u>	<u>22,001</u>	<u>(364,993)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	369,763	369,763	-	390,541
Fund balance appropriated	48,993	-	(48,993)	-
Total other financing sources (uses)	<u>418,756</u>	<u>369,763</u>	<u>(48,993)</u>	<u>390,541</u>
Net change in fund balance	<u>\$ -</u>	(26,992)	<u>\$ (26,992)</u>	25,548
<b>Fund Balances - Beginning of Year</b>		<u>196,661</u>		<u>171,113</u>
<b>Fund Balances - End of Year</b>		<u>\$ 169,669</u>		<u>\$ 196,661</u>

General Capital Reserve Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 3,865	\$ 3,865	\$ 4,938
Total revenues	-	3,865	3,865	4,938
<b>Expenditures</b>				
Other operating	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	3,865	3,865	4,938
<b>Other Financing Sources (Uses)</b>				
Transfers from	-	-	-	-
Transfers to	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	\$ -	3,865	\$ 3,865	4,938
<b>Fund Balances - Beginning of Year</b>		453,695		448,757
<b>Fund Balances - End of Year</b>		\$ 457,560		\$ 453,695

## **Combining Statements for Nonmajor Funds**

**CATAWBA COUNTY, NORTH CAROLINA**

Schedule B-1

**Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2015**

	<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	\$ 4,092,424	\$ 18,268,468	\$ 22,360,892
Taxes receivable - net	107,583	-	107,583
Due from other governments	108,263	1,280,515	1,388,778
Interest receivable	10,781	47,567	58,348
Restricted cash and investments	-	224,942	224,942
<b>Total assets</b>	<b>4,319,051</b>	<b>19,821,492</b>	<b>24,140,543</b>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	31,943	252,660	284,603
<b>Total liabilities</b>	<b>31,943</b>	<b>252,660</b>	<b>284,603</b>
<b>Deferred Inflows of Resources</b>			
Taxes receivable	107,583	-	107,583
Prepaid taxes	2,109	-	2,109
<b>Total deferred inflows of resources</b>	<b>109,692</b>	<b>-</b>	<b>109,692</b>
<b>Restricted</b>			
Stabilization by State Statute	127,544	1,328,082	1,455,626
School Construction	-	224,942	224,942
Public Safety	2,489,115	-	2,489,115
Fire Protection	1,258,983	-	1,258,983
Library Endowment	187,371	-	187,371
Scholarship	52,294	-	52,294
Parks Preservation	50,004	-	50,004
Community Development	12,105	-	12,105
Hospital Capital	-	5,494,731	5,494,731
<b>Committed</b>			
School Capital	-	5,900,499	5,900,499
School Construction	-	6,596,208	6,596,208
Hospital Construction	-	24,370	24,370
Unassigned	-	-	-
<b>Total fund balances</b>	<b>4,177,416</b>	<b>19,568,832</b>	<b>23,746,248</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 4,319,051</b>	<b>\$ 19,821,492</b>	<b>\$ 24,140,543</b>

**CATAWBA COUNTY, NORTH CAROLINA**

Schedule B-2

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Fiscal Year Ended June 30, 2015**

	<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	\$ 6,427,176	\$ -	\$ 6,427,176
Other taxes	-	4,386,477	4,386,477
Restricted intergovernmental revenues	667,631	627,433	1,295,064
Investment earnings	37,000	163,616	200,616
Miscellaneous	5,845	-	5,845
Total revenues	<u>7,137,652</u>	<u>5,177,526</u>	<u>12,315,178</u>
<b>Expenditures</b>			
Current			
Public safety	6,884,712	-	6,884,712
Economic and physical development	162,738	-	162,738
Culture and recreation	50,000	-	50,000
Capital outlay	-	8,903,187	8,903,187
Total expenditures	<u>7,097,450</u>	<u>8,903,187</u>	<u>16,000,637</u>
Excess of revenues over (under) expenditures	40,202	(3,725,661)	(3,685,459)
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	1,350	3,220,358	3,221,708
Transfers to other funds	(210,475)	(565,000)	(775,475)
Total other financing sources (uses)	<u>(209,125)</u>	<u>2,655,358</u>	<u>2,446,233</u>
Net change in fund balance	(168,923)	(1,070,303)	(1,239,226)
<b>Fund Balances - Beginning of Year</b>	<u>4,346,339</u>	<u>20,639,135</u>	<u>24,985,474</u>
<b>Fund Balances - End of Year</b>	<u>\$ 4,177,416</u>	<u>\$ 19,568,832</u>	<u>\$ 23,746,248</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.

Nonmajor Special Revenue Funds  
 Combining Balance Sheet  
 June 30, 2015

	<u>Emergency Telephone System Fund</u>	<u>Citizens' Alert System Fund</u>	<u>Narcotics Seized Funds And Property Fund</u>	<u>Rescue Squads Fund</u>	<u>Library Endowment Fund</u>
<b>Assets</b>					
Cash and investments	\$ 2,169,580	\$ -	\$ 80,299	\$ 274,187	\$ 187,371
Taxes receivable - net	-	-	-	-	-
Due from other governments	60,174	-	686	-	3,500
Interest receivable	5,590	-	206	1,041	481
Total assets	<u>2,235,344</u>	<u>-</u>	<u>81,191</u>	<u>275,228</u>	<u>191,352</u>
<b>Liabilities and Fund Balances</b>					
Accounts payable and accrued liabilities	26,449	-	-	2	-
Total liabilities	<u>26,449</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Taxes receivable	-	-	-	-	-
Prepaid taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted					
Stabilization by State Statute	74,264	-	892	1,041	3,981
Public Safety	2,134,631	-	80,299	274,185	-
Fire Protection	-	-	-	-	-
Library Endowment	-	-	-	-	187,371
Scholarship	-	-	-	-	-
Parks Preservation	-	-	-	-	-
Community Development	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>2,208,895</u>	<u>-</u>	<u>81,191</u>	<u>275,226</u>	<u>191,352</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,235,344</u>	<u>\$ -</u>	<u>\$ 81,191</u>	<u>\$ 275,228</u>	<u>\$ 191,352</u>

**CATAWBA COUNTY, NORTH CAROLINA**

**Nonmajor Special Revenue Funds  
Combining Balance Sheet  
June 30, 2015**

	<b>Gretchen Peed Scholarship Fund</b>	<b>Parks/ Historic Preservation Fund</b>	<b>Community Development Fund</b>	<b>Fire District Funds</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>Assets</b>					
Cash and investments	\$ 52,294	\$ 50,004	\$ 17,363	\$ 1,261,326	\$ 4,092,424
Taxes receivable - net	-	-	-	107,583	107,583
Due from other governments	-	-	-	43,903	108,263
Interest receivable	133	128	59	3,143	10,781
Total assets	<u>52,427</u>	<u>50,132</u>	<u>17,422</u>	<u>1,415,955</u>	<u>4,319,051</u>
<b>Liabilities and Fund Balances</b>					
Accounts payable and accrued liabilities	-	-	5,258	234	31,943
Total liabilities	<u>-</u>	<u>-</u>	<u>5,258</u>	<u>234</u>	<u>31,943</u>
<b>Deferred Inflows of Resources</b>					
Taxes receivable	-	-	-	107,583	107,583
Prepaid taxes	-	-	-	2,109	2,109
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,692</u>	<u>109,692</u>
<b>Fund Balances</b>					
Restricted					
Stabilization by State Statute	133	128	59	47,046	127,544
Public Safety	-	-	-	-	2,489,115
Fire Protection	-	-	-	1,258,983	1,258,983
Library Endowment	-	-	-	-	187,371
Scholarship	52,294	-	-	-	52,294
Parks Preservation	-	50,004	-	-	50,004
Community Development	-	-	12,105	-	12,105
Unassigned	-	-	-	-	-
Total fund balances	<u>52,427</u>	<u>50,132</u>	<u>12,164</u>	<u>1,306,029</u>	<u>4,177,416</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 52,427</u>	<u>\$ 50,132</u>	<u>\$ 17,422</u>	<u>\$ 1,415,955</u>	<u>\$ 4,319,051</u>

Fire District Funds  
 Subcombining Balance Sheet  
 June 30, 2015

	<b>Mountain View Fire District Fund</b>	<b>Propst Fire District Fund</b>	<b>St. Stephens Fire District Fund</b>	<b>Conover Rural Fire District Fund</b>	<b>Oxford Fire District Fund</b>
<b>Assets</b>					
Cash and investments	\$ 51,163	\$ 40,600	\$ 64,182	\$ 261,719	\$ 20,744
Taxes receivable - net	6,974	4,230	15,709	2,012	6,563
Due from other governments	4,689	2,442	8,198	618	2,992
Interest receivable	114	92	163	667	108
Total assets	<u>62,940</u>	<u>47,364</u>	<u>88,252</u>	<u>265,016</u>	<u>30,407</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	6,974	4,230	15,709	2,012	6,563
Prepaid taxes	-	8	2	727	2
Total deferred inflows of resources	<u>6,974</u>	<u>4,238</u>	<u>15,711</u>	<u>2,739</u>	<u>6,565</u>
<b>Fund Balances</b>					
Restricted					
Stabilization by State Statute	4,803	2,534	8,361	1,285	3,100
Fire Protection	51,163	40,592	64,180	260,992	20,742
Total fund balances	<u>55,966</u>	<u>43,126</u>	<u>72,541</u>	<u>262,277</u>	<u>23,842</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 62,940</u>	<u>\$ 47,364</u>	<u>\$ 88,252</u>	<u>\$ 265,016</u>	<u>\$ 30,407</u>

Fire District Funds  
 Subcombining Balance Sheet  
 June 30, 2015

	<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>Assets</b>					
Cash and investments	\$ 119,628	\$ 77,146	\$ 115,592	\$ 49,049	\$ 325,677
Taxes receivable - net	23,697	12,906	7,177	4,923	5,398
Due from other governments	7,861	4,433	2,075	2,208	1,090
Interest receivable	<u>263</u>	<u>171</u>	<u>296</u>	<u>118</u>	<u>827</u>
Total assets	<u>151,449</u>	<u>94,656</u>	<u>125,140</u>	<u>56,298</u>	<u>332,992</u>
<b>Liabilities and Fund Balances</b>					
Accounts payable and accrued liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Taxes receivable	23,697	12,906	7,177	4,923	5,398
Prepaid taxes	<u>18</u>	<u>322</u>	<u>-</u>	<u>682</u>	<u>85</u>
Total deferred inflows of resources	<u>23,715</u>	<u>13,228</u>	<u>7,177</u>	<u>5,605</u>	<u>5,483</u>
<b>Fund Balances</b>					
Restricted					
Stabilization by State Statute	8,124	4,604	2,371	2,326	1,917
Fire Protection	<u>119,610</u>	<u>76,824</u>	<u>115,592</u>	<u>48,367</u>	<u>325,592</u>
Total fund balances	<u>127,734</u>	<u>81,428</u>	<u>117,963</u>	<u>50,693</u>	<u>327,509</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 151,449</u>	<u>\$ 94,656</u>	<u>\$ 125,140</u>	<u>\$ 56,298</u>	<u>\$ 332,992</u>

Fire District Funds  
 Subcombining Balance Sheet  
 June 30, 2015

	Long View Fire District Fund	Newton Rural Fire District Fund	Cooksville Fire District Fund	Hickory Rural Fire District Fund	Total Fire District Funds
<b>Assets</b>					
Cash and investments	\$ 18,480	\$ 40,659	\$ 53,198	\$ 23,489	\$ 1,261,326
Taxes receivable - net	446	7,552	3,344	6,652	107,583
Due from other governments	215	4,590	693	1,799	43,903
Interest receivable	47	92	131	54	3,143
Total assets	<u>19,188</u>	<u>52,893</u>	<u>57,366</u>	<u>31,994</u>	<u>1,415,955</u>
<b>Liabilities and Fund Balances</b>					
Accounts payable and accrued liabilities	234	-	-	-	234
Total liabilities	<u>234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234</u>
<b>Deferred Inflows of Resources</b>					
Taxes receivable	446	7,552	3,344	6,652	107,583
Prepaid taxes	-	63	200	-	2,109
Total deferred inflows of resources	<u>446</u>	<u>7,615</u>	<u>3,544</u>	<u>6,652</u>	<u>109,692</u>
<b>Fund Balances</b>					
Restricted					
Stabilization by State Statute	262	4,682	824	1,853	47,046
Fire Protection	18,246	40,596	52,998	23,489	1,258,983
Total fund balances	<u>18,508</u>	<u>45,278</u>	<u>53,822</u>	<u>25,342</u>	<u>1,306,029</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 19,188</u>	<u>\$ 52,893</u>	<u>\$ 57,366</u>	<u>\$ 31,994</u>	<u>\$ 1,415,955</u>



**Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2015**

	<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>Library Endowment Fund</b>
<b>Revenues</b>					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 1,067,200	\$ -
Restricted intergovernmental revenues	507,363	-	4,526	-	-
Investment earnings	18,473	-	661	3,084	1,593
Miscellaneous	-	-	-	-	-
<b>Total revenues</b>	<b>525,836</b>	<b>-</b>	<b>5,187</b>	<b>1,070,284</b>	<b>1,593</b>
<b>Expenditures</b>					
<b>Current</b>					
Public safety	633,830	-	18,800	979,866	-
Economic and physical development	-	-	-	-	-
Culture and recreation	-	-	-	-	50,000
<b>Total expenditures</b>	<b>633,830</b>	<b>-</b>	<b>18,800</b>	<b>979,866</b>	<b>50,000</b>
Excess of revenue over (under) expenditures	(107,994)	-	(13,613)	90,418	(48,407)
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	1,350	-	-	-	-
Transfers to other funds	(197,904)	(12,571)	-	-	-
<b>Total other financing sources (uses)</b>	<b>(196,554)</b>	<b>(12,571)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(304,548)	(12,571)	(13,613)	90,418	(48,407)
<b>Fund Balances - Beginning of Year</b>	<b>2,513,443</b>	<b>12,571</b>	<b>94,804</b>	<b>184,808</b>	<b>239,759</b>
<b>Fund Balances - End of Year</b>	<b>\$ 2,208,895</b>	<b>\$ -</b>	<b>\$ 81,191</b>	<b>\$ 275,226</b>	<b>\$ 191,352</b>

**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2015**

	<b>Gretchen Peed Scholarship Fund</b>	<b>Parks/ Historic Preservation Fund</b>	<b>Community Development Fund</b>	<b>Fire District Funds</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>Revenues</b>					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 5,359,976	\$ 6,427,176
Restricted intergovernmental revenues	-	-	155,742	-	667,631
Investment earnings	430	423	340	11,996	37,000
Miscellaneous	5,845	-	-	-	5,845
<b>Total revenues</b>	<b>6,275</b>	<b>423</b>	<b>156,082</b>	<b>5,371,972</b>	<b>7,137,652</b>
<b>Expenditures</b>					
<b>Current</b>					
Public safety	-	-	-	5,252,216	6,884,712
Economic and physical development	-	-	162,738	-	162,738
Culture and recreation	-	-	-	-	50,000
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>162,738</b>	<b>5,252,216</b>	<b>7,097,450</b>
Excess of revenue over (under) expenditures	6,275	423	(6,656)	119,756	40,202
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	1,350
Transfers to other funds	-	-	-	-	(210,475)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(209,125)</b>
Net change in fund balance	6,275	423	(6,656)	119,756	(168,923)
<b>Fund Balances - Beginning of Year</b>	<b>46,152</b>	<b>49,709</b>	<b>18,820</b>	<b>1,186,273</b>	<b>4,346,339</b>
<b>Fund Balances - End of Year</b>	<b>\$ 52,427</b>	<b>\$ 50,132</b>	<b>\$ 12,164</b>	<b>\$ 1,306,029</b>	<b>\$ 4,177,416</b>

**CATAWBA COUNTY, NORTH CAROLINA**

Schedule C-4

**Emergency Telephone System Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</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	436,843	436,843	-	513,604
North Carolina 911 funds - secondary PSAP	70,520	70,520	-	-
Investment earnings	-	18,473	18,473	26,996
Total revenues	<u>507,363</u>	<u>525,836</u>	<u>18,473</u>	<u>540,600</u>
<b>Expenditures</b>				
Current				
Public Safety				
Implemental functions	256,874	254,171	2,703	
Telephone and furniture	98,800	57,509	41,291	
Software maintenance	150,000	63,400	86,600	
Hardware expenditures	23,000	22,386	614	
Training	7,795	2,392	5,403	
Capital outlay	163,452	163,452	-	
Secondary PSAP	70,520	70,520	-	-
Total expenditures	<u>770,441</u>	<u>633,830</u>	<u>136,611</u>	<u>383,346</u>
Excess of revenues over (under) expenditures	<u>(263,078)</u>	<u>(107,994)</u>	<u>155,084</u>	<u>157,254</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	1,350	1,350	-	18,766
Transfers to				
General Capital Projects Fund	(197,904)	(197,904)	-	-
Fund balance appropriated	459,632	-	(459,632)	-
Total other financing sources (uses)	<u>263,078</u>	<u>(196,554)</u>	<u>(459,632)</u>	<u>18,766</u>
Net change in fund balance	<u>\$ -</u>	<u>(304,548)</u>	<u>\$ (304,548)</u>	176,020
<b>Fund Balances - Beginning of Year</b>		<u>2,513,443</u>		<u>2,337,423</u>
<b>Fund Balances - End of Year</b>		<u>\$ 2,208,895</u>		<u>\$ 2,513,443</u>

The County transferred \$1,350 from the General Fund to cover ineligible 911 expenses from the prior fiscal year.

**CATAWBA COUNTY, NORTH CAROLINA**

**Schedule C-4A**

**Emergency Telephone System Unspent Fund Balance  
PSAP Reconciliation  
June 30, 2015**

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	\$ (304,548)
Interest revenue adjustment from FY2014 on PSAP report	319
Secondary PSAP Pass Through Funding	
NC 911 Funds	70,520
Pass through to Secondary PSAPs	(70,520)
Ineligible 911 expenses reported in Emergency Telephone System Fund in prior year recovered in current year through transfer from General Fund	<u>(1,350)</u>
	<u>(305,579)</u>
Beginning Balance, PSAP Revenue-Expenditure Report	<u>2,514,474</u>
Ending Balance, PSAP Revenue- Expenditure Report	<u>\$ 2,208,895</u>

**Citizens' Alert System Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2015**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Restricted intergovernmental revenues - federal	\$ -	\$ -	\$ -	\$ 20,000
Investment earnings	-	-	-	206
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,206</u>
<b>Expenditures</b>				
Current				
Public Safety				
Salaries & employee benefits	-	-	-	20,273
Other operating	-	-	-	37,500
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,773</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37,567)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from				
General Fund	-	-	-	6,582
Fund balance appropriated	19,268	-	(19,268)	-
Transfers to				
General Fund	<u>(19,268)</u>	<u>(12,571)</u>	<u>6,697</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(12,571)</u>	<u>(12,571)</u>	<u>6,582</u>
Net change in fund balance	<u>\$ -</u>	<u>(12,571)</u>	<u>\$ (12,571)</u>	<u>(30,985)</u>
<b>Fund Balances - Beginning of Year</b>		<u>12,571</u>		<u>43,556</u>
<b>Fund Balances - End of Year</b>		<u>\$ -</u>		<u>\$ 12,571</u>

**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, 2015**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</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	\$ 4,526	\$ (10,474)	\$ 1,824
Investment earnings	-	661	661	990
Sale of properties	1,000	-	(1,000)	-
Miscellaneous	-	-	-	-
Total revenues	<u>16,000</u>	<u>5,187</u>	<u>(10,813)</u>	<u>2,814</u>
<b>Expenditures</b>				
Current				
Public Safety				
Salaries & employee benefits	-	-	-	-
Other operating	23,800	9,800	14,000	(3,750)
Capital outlay	9,000	9,000	-	-
Drug prevention contingency	11,000	-	11,000	19,536
Total expenditures	<u>43,800</u>	<u>18,800</u>	<u>25,000</u>	<u>15,786</u>
Excess of revenues over (under) expenditures	<u>(27,800)</u>	<u>(13,613)</u>	<u>14,187</u>	<u>(12,972)</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	27,800	-	(27,800)	-
Transfers to				
General Fund	-	-	-	-
Total other financing sources (uses)	<u>27,800</u>	<u>-</u>	<u>(27,800)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(13,613)</u>	<u>\$ (13,613)</u>	<u>(12,972)</u>
<b>Fund Balances - Beginning of Year</b>		<u>94,804</u>		<u>107,776</u>
<b>Fund Balances - End of Year</b>		<u>\$ 81,191</u>		<u>\$ 94,804</u>

**CATAWBA COUNTY, NORTH CAROLINA**

Schedule C-7

**Rescue Squads Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</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	\$ -	\$ 1,067,200
Investment earnings	-	3,084	3,084	3,852
Total revenues	<u>1,067,200</u>	<u>1,070,284</u>	<u>3,084</u>	<u>1,071,052</u>
<b>Expenditures</b>				
Public Safety				
Other operating	<u>1,067,200</u>	<u>979,866</u>	<u>87,334</u>	<u>1,171,436</u>
Total expenditures	<u>1,067,200</u>	<u>979,866</u>	<u>87,334</u>	<u>1,171,436</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>90,418</u>	<u>90,418</u>	<u>(100,384)</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>90,418</u>	<u>\$ 90,418</u>	<u>(100,384)</u>
<b>Fund Balances - Beginning of Year</b>		<u>184,808</u>		<u>285,192</u>
<b>Fund Balances - End of Year</b>		<u>\$ 275,226</u>		<u>\$ 184,808</u>

Library Endowment Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 1,593	\$ 1,593	\$ 2,610
Total revenues	-	1,593	1,593	2,610
<b>Expenditures</b>				
Culture and recreation				
Other operating	50,000	50,000	-	-
Total expenditures	50,000	50,000	-	-
Excess of revenues over (under) expenditures	(50,000)	(48,407)	1,593	2,610
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	50,000	-	(50,000)	-
Total other financing sources (uses)	50,000	-	(50,000)	-
Net change in fund balance	\$ -	(48,407)	\$ (48,407)	2,610
<b>Fund Balances - Beginning of Year</b>		239,759		237,149
<b>Fund Balances - End of Year</b>		\$ 191,352		\$ 239,759

Gretchen Peed Scholarship Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 430	\$ 430	\$ 501
Miscellaneous Donations	1,500	5,845	4,345	1,290
Total revenues	<u>1,500</u>	<u>6,275</u>	<u>4,775</u>	<u>1,791</u>
<b>Expenditures</b>				
Human services Scholarship awards	1,500	-	1,500	-
Total expenditures	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>6,275</u>	<u>6,275</u>	<u>1,791</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>6,275</u>	<u>\$ 6,275</u>	<u>1,791</u>
<b>Fund Balances - Beginning of Year</b>		<u>46,152</u>		<u>44,361</u>
<b>Fund Balances - End of Year</b>		<u>\$ 52,427</u>		<u>\$ 46,152</u>

**Parks/Historic Preservation Trust Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2015**  
**With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014**

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Licenses and permits				
Developer fee	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	423	423	530
Miscellaneous				
Donations	-	-	-	-
Cookbook sales	-	-	-	-
Total revenues	<u>-</u>	<u>423</u>	<u>423</u>	<u>530</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>423</u>	<u>423</u>	<u>530</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Transfers to				
General Capital Projects Fund	-	-	-	(26,130)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(26,130)</u>
Net change in fund balance	<u>\$ -</u>	<u>423</u>	<u>\$ 423</u>	<u>(25,600)</u>
<b>Fund Balances - Beginning of Year</b>		<u>49,709</u>		<u>75,309</u>
<b>Fund Balances - End of Year</b>		<u>\$ 50,132</u>		<u>\$ 49,709</u>

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, 2015

NC Housing Trust Fund (NCHFA) 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	\$ 75,000	\$ -
Investment earnings	-	125	81	206	206
Total revenues	<u>75,000</u>	<u>37,625</u>	<u>37,581</u>	<u>75,206</u>	<u>206</u>
<b>Expenditures</b>					
Economic and physical development					
Administration	9,600	1,530	7,775	9,305	295
Rehabilitation	<u>65,400</u>	<u>17,275</u>	<u>48,626</u>	<u>65,901</u>	<u>(501)</u>
Total expenditures	<u>75,000</u>	<u>18,805</u>	<u>56,401</u>	<u>75,206</u>	<u>(206)</u>
Excess of revenues over (under) expenditures	-	18,820	(18,820)	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ 18,820</u>	<u>(18,820)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances - Beginning of Year</b>			18,820		
<b>Fund Balances - End of Year</b>			<u>\$ -</u>		

Community Development Block Grant 2012 NC Scattered Site Housing Project (12-C-2412)	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Restricted intergovernmental revenues	\$ 225,000	\$ 119,622	\$ 80,742	\$ 200,364	\$ (24,636)
Total revenues	<u>225,000</u>	<u>119,622</u>	<u>80,742</u>	<u>200,364</u>	<u>(24,636)</u>
<b>Expenditures</b>					
Economic and physical development					
Administration	22,500	11,233	9,137	20,370	2,130
Rehabilitation	<u>202,500</u>	<u>108,389</u>	<u>74,314</u>	<u>182,703</u>	<u>19,797</u>
Total expenditures	<u>225,000</u>	<u>119,622</u>	<u>83,451</u>	<u>203,073</u>	<u>21,927</u>
Excess of revenues over (under) expenditures	-	-	(2,709)	(2,709)	(2,709)
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(2,709)</u>	<u>\$ (2,709)</u>	<u>\$ (2,709)</u>
<b>Fund Balances - Beginning of Year</b>			-		
<b>Fund Balances - End of Year</b>			<u>\$ (2,709)</u>		

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, 2015

NC Housing Trust Fund (NCHFA) 2014 Urgent Repair Program (URP1403)	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	-	-	259	259	259
Total revenues	<u>75,000</u>	<u>-</u>	<u>37,759</u>	<u>37,759</u>	<u>(37,241)</u>
<b>Expenditures</b>					
Economic and physical development					
Administration	12,800	-	-	-	12,800
Rehabilitation	<u>62,200</u>	<u>-</u>	<u>22,886</u>	<u>22,886</u>	<u>39,314</u>
Total expenditures	<u>75,000</u>	<u>-</u>	<u>22,886</u>	<u>22,886</u>	<u>52,114</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>14,873</u>	<u>14,873</u>	<u>14,873</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>14,873</u>	<u>\$ 14,873</u>	<u>\$ 14,873</u>
<b>Fund Balances - Beginning of Year</b>			<u>-</u>		
<b>Fund Balances - End of Year</b>			<u>\$ 14,873</u>		
<b>Grand Total</b>					
<b>Fund Balances - Beginning of Year</b>			<u>18,820</u>		
<b>Fund Balances - End of Year</b>			<u>\$ 12,164</u>		

Fire District Funds

Subcombining Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2015

	<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	\$ 448,045	\$ 217,495	\$ 800,768	\$ 76,970	\$ 276,545
Investment earnings	502	352	766	2,160	489
Total revenues	<u>448,547</u>	<u>217,847</u>	<u>801,534</u>	<u>79,130</u>	<u>277,034</u>
<b>Expenditures</b>					
Current					
Public safety	<u>440,554</u>	<u>205,101</u>	<u>818,232</u>	-	<u>300,250</u>
Total expenditures	<u>440,554</u>	<u>205,101</u>	<u>818,232</u>	-	<u>300,250</u>
Excess of revenue over (under) expenditures	<u>7,993</u>	<u>12,746</u>	<u>(16,698)</u>	<u>79,130</u>	<u>(23,216)</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	7,993	12,746	(16,698)	79,130	(23,216)
<b>Fund Balances - Beginning of Year</b>	<u>47,973</u>	<u>30,380</u>	<u>89,239</u>	<u>183,147</u>	<u>47,058</u>
<b>Fund Balances - End of Year</b>	<u>\$ 55,966</u>	<u>\$ 43,126</u>	<u>\$ 72,541</u>	<u>\$ 262,277</u>	<u>\$ 23,842</u>

**Fire District Funds**  
**Subcombining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2015**

	<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>Revenues</b>					
Ad valorem taxes	\$ 1,615,057	\$ 464,380	\$ 203,102	\$ 240,806	\$ 139,815
Investment earnings	1,345	736	1,051	478	2,773
Total revenues	<u>1,616,402</u>	<u>465,116</u>	<u>204,153</u>	<u>241,284</u>	<u>142,588</u>
<b>Expenditures</b>					
Current					
Public safety	<u>1,591,616</u>	<u>468,477</u>	<u>197,016</u>	<u>231,251</u>	<u>134,617</u>
Total expenditures	<u>1,591,616</u>	<u>468,477</u>	<u>197,016</u>	<u>231,251</u>	<u>134,617</u>
Excess of revenue over (under) expenditures	<u>24,786</u>	<u>(3,361)</u>	<u>7,137</u>	<u>10,033</u>	<u>7,971</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	24,786	(3,361)	7,137	10,033	7,971
<b>Fund Balances - Beginning of Year</b>	<u>102,948</u>	<u>84,789</u>	<u>110,826</u>	<u>40,660</u>	<u>319,538</u>
<b>Fund Balances - End of Year</b>	<u>\$ 127,734</u>	<u>\$ 81,428</u>	<u>\$ 117,963</u>	<u>\$ 50,693</u>	<u>\$ 327,509</u>

**Fire District Funds**  
**Subcombining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2015**

	<u>Long View Fire District Fund</u>	<u>Newton Rural Fire District Fund</u>	<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	\$ 26,624	\$ 443,635	\$ 96,943	\$ 309,791	\$ 5,359,976
Investment earnings	170	429	465	280	11,996
Total revenues	<u>26,794</u>	<u>444,064</u>	<u>97,408</u>	<u>310,071</u>	<u>5,371,972</u>
<b>Expenditures</b>					
Current					
Public safety	<u>26,211</u>	<u>438,068</u>	<u>91,772</u>	<u>309,051</u>	<u>5,252,216</u>
Total expenditures	<u>26,211</u>	<u>438,068</u>	<u>91,772</u>	<u>309,051</u>	<u>5,252,216</u>
Excess of revenue over (under) expenditures	<u>583</u>	<u>5,996</u>	<u>5,636</u>	<u>1,020</u>	<u>119,756</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	583	5,996	5,636	1,020	119,756
<b>Fund Balances - Beginning of Year</b>	<u>17,925</u>	<u>39,282</u>	<u>48,186</u>	<u>24,322</u>	<u>1,186,273</u>
<b>Fund Balances - End of Year</b>	<u>\$ 18,508</u>	<u>\$ 45,278</u>	<u>\$ 53,822</u>	<u>\$ 25,342</u>	<u>\$ 1,306,029</u>

**Mountain View Fire District Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2015**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014**

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 427,499	\$ 448,045	\$ 20,546	\$ 456,543
Investment earnings	-	502	502	494
Total revenues	<u>427,499</u>	<u>448,547</u>	<u>21,048</u>	<u>457,037</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	440,554	440,554	-	427,110
Total expenditures	<u>440,554</u>	<u>440,554</u>	<u>-</u>	<u>427,110</u>
Excess of revenues over (under) expenditures	(13,055)	7,993	21,048	29,927
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	13,055	-	(13,055)	-
Total other financing sources (uses)	<u>13,055</u>	<u>-</u>	<u>(13,055)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	7,993	<u>\$ 7,993</u>	29,927
<b>Fund Balances - Beginning of Year</b>		<u>47,973</u>		<u>18,046</u>
<b>Fund Balances - End of Year</b>		<u>\$ 55,966</u>		<u>\$ 47,973</u>

Propst Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Ad valorem taxes	\$ 197,168	\$ 217,495	\$ 20,327	\$ 221,941
Investment earnings	-	352	352	294
Total revenues	<u>197,168</u>	<u>217,847</u>	<u>20,679</u>	<u>222,235</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	205,101	205,101	-	205,791
Total expenditures	<u>205,101</u>	<u>205,101</u>	<u>-</u>	<u>205,791</u>
Excess of revenues over (under) expenditures	(7,933)	12,746	20,679	16,444
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	7,933	-	(7,933)	-
Total other financing sources (uses)	<u>7,933</u>	<u>-</u>	<u>(7,933)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	12,746	<u>\$ 12,746</u>	16,444
<b>Fund Balances - Beginning of Year</b>		<u>30,380</u>		<u>13,936</u>
<b>Fund Balances - End of Year</b>		<u>\$ 43,126</u>		<u>\$ 30,380</u>

St. Stephens Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Ad valorem taxes	\$ 779,158	\$ 800,768	\$ 21,610	\$ 647,671
Investment earnings	-	766	766	963
Total revenues	<u>779,158</u>	<u>801,534</u>	<u>22,376</u>	<u>648,634</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>818,232</u>	<u>818,232</u>	-	<u>602,866</u>
Total expenditures	<u>818,232</u>	<u>818,232</u>	-	<u>602,866</u>
Excess of revenues over (under) expenditures	(39,074)	(16,698)	22,376	45,768
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>39,074</u>	-	(39,074)	-
Total other financing sources (uses)	<u>39,074</u>	-	(39,074)	-
Net change in fund balance	<u>\$ -</u>	(16,698)	<u>\$ (16,698)</u>	45,768
<b>Fund Balances - Beginning of Year</b>		<u>89,239</u>		<u>43,471</u>
<b>Fund Balances - End of Year</b>		<u>\$ 72,541</u>		<u>\$ 89,239</u>

Conover Rural Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Ad valorem taxes	\$ 74,989	\$ 76,970	\$ 1,981	\$ 79,776
Investment earnings	-	2,160	2,160	1,916
Total revenues	<u>74,989</u>	<u>79,130</u>	<u>4,141</u>	<u>81,692</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>74,989</u>	-	<u>74,989</u>	-
Total expenditures	<u>74,989</u>	-	<u>74,989</u>	-
Excess of revenues over (under) expenditures	-	79,130	79,130	81,692
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	79,130	<u>\$ 79,130</u>	81,692
<b>Fund Balances - Beginning of Year</b>		<u>183,147</u>		<u>101,455</u>
<b>Fund Balances - End of Year</b>		<u>\$ 262,277</u>		<u>\$ 183,147</u>

Oxford Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Ad valorem taxes	\$ 265,250	\$ 276,545	\$ 11,295	\$ 283,462
Investment earnings	-	489	489	486
Total revenues	<u>265,250</u>	<u>277,034</u>	<u>11,784</u>	<u>283,948</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	300,250	300,250	-	258,087
Total expenditures	<u>300,250</u>	<u>300,250</u>	<u>-</u>	<u>258,087</u>
Excess of revenues over (under) expenditures	(35,000)	(23,216)	11,784	25,861
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	35,000	-	(35,000)	-
Total other financing sources (uses)	<u>35,000</u>	<u>-</u>	<u>(35,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	(23,216)	<u>\$ (23,216)</u>	25,861
<b>Fund Balances - Beginning of Year</b>		<u>47,058</u>		<u>21,197</u>
<b>Fund Balances - End of Year</b>		<u>\$ 23,842</u>		<u>\$ 47,058</u>

Sherrills Ford Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Ad valorem taxes	\$ 1,562,316	\$ 1,615,057	\$ 52,741	\$ 1,428,389
Investment earnings	-	1,345	1,345	1,310
Total revenues	<u>1,562,316</u>	<u>1,616,402</u>	<u>54,086</u>	<u>1,429,699</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	1,591,616	1,591,616	-	1,378,409
Total expenditures	<u>1,591,616</u>	<u>1,591,616</u>	<u>-</u>	<u>1,378,409</u>
Excess of revenues over (under) expenditures	(29,300)	24,786	54,086	51,290
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	29,300	-	(29,300)	-
Total other financing sources (uses)	<u>29,300</u>	<u>-</u>	<u>(29,300)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	24,786	<u>\$ 24,786</u>	51,290
<b>Fund Balances - Beginning of Year</b>		<u>102,948</u>		<u>51,658</u>
<b>Fund Balances - End of Year</b>		<u>\$ 127,734</u>		<u>\$ 102,948</u>

**Bandys Fire District Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2015**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014**

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 438,477	\$ 464,380	\$ 25,903	\$ 471,593
Investment earnings	-	736	736	907
Total revenues	<u>438,477</u>	<u>465,116</u>	<u>26,639</u>	<u>472,500</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>468,477</u>	<u>468,477</u>	-	<u>439,150</u>
Total expenditures	<u>468,477</u>	<u>468,477</u>	-	<u>439,150</u>
Excess of revenues over (under) expenditures	(30,000)	(3,361)	26,639	33,350
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>30,000</u>	-	<u>(30,000)</u>	-
Total other financing sources (uses)	<u>30,000</u>	-	<u>(30,000)</u>	-
Net change in fund balance	<u>\$ -</u>	(3,361)	<u>\$ (3,361)</u>	33,350
<b>Fund Balances - Beginning of Year</b>		<u>84,789</u>		<u>51,439</u>
<b>Fund Balances - End of Year</b>		<u>\$ 81,428</u>		<u>\$ 84,789</u>

Maiden Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Ad valorem taxes	\$ 197,016	\$ 203,102	\$ 6,086	\$ 181,235
Investment earnings	-	1,051	1,051	1,187
Total revenues	<u>197,016</u>	<u>204,153</u>	<u>7,137</u>	<u>182,422</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	197,016	197,016	-	166,391
Total expenditures	<u>197,016</u>	<u>197,016</u>	<u>-</u>	<u>166,391</u>
Excess of revenues over (under) expenditures	-	7,137	7,137	16,031
<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>	7,137	<u>\$ 7,137</u>	16,031
<b>Fund Balances - Beginning of Year</b>		<u>110,826</u>		<u>94,795</u>
<b>Fund Balances - End of Year</b>		<u>\$ 117,963</u>		<u>\$ 110,826</u>

Claremont Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Ad valorem taxes	\$ 231,251	\$ 240,806	\$ 9,555	\$ 243,238
Investment earnings	-	478	478	449
Total revenues	<u>231,251</u>	<u>241,284</u>	<u>10,033</u>	<u>243,687</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>231,251</u>	<u>231,251</u>	-	<u>228,236</u>
Total expenditures	<u>231,251</u>	<u>231,251</u>	-	<u>228,236</u>
Excess of revenues over (under) expenditures	-	10,033	10,033	15,451
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>10,033</u>	<u>\$ 10,033</u>	<u>15,451</u>
<b>Fund Balances - Beginning of Year</b>		<u>40,660</u>		<u>25,209</u>
<b>Fund Balances - End of Year</b>		<u>\$ 50,693</u>		<u>\$ 40,660</u>

Catawba Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Ad valorem taxes	\$ 130,117	\$ 139,815	\$ 9,698	\$ 140,456
Investment earnings	-	2,773	2,773	3,400
Total revenues	<u>130,117</u>	<u>142,588</u>	<u>12,471</u>	<u>143,856</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	134,617	134,617	-	212,367
Total expenditures	<u>134,617</u>	<u>134,617</u>	<u>-</u>	<u>212,367</u>
Excess of revenues over (under) expenditures	(4,500)	7,971	12,471	(68,511)
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	4,500	-	(4,500)	-
Total other financing sources (uses)	<u>4,500</u>	<u>-</u>	<u>(4,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	7,971	<u>\$ 7,971</u>	(68,511)
<b>Fund Balances - Beginning of Year</b>		<u>319,538</u>		<u>388,049</u>
<b>Fund Balances - End of Year</b>		<u>\$ 327,509</u>		<u>\$ 319,538</u>

Long View Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Ad valorem taxes	\$ 26,211	\$ 26,624	\$ 413	\$ 23,373
Investment earnings	-	170	170	196
Total revenues	<u>26,211</u>	<u>26,794</u>	<u>583</u>	<u>23,569</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>26,211</u>	<u>26,211</u>	-	<u>21,705</u>
Total expenditures	<u>26,211</u>	<u>26,211</u>	-	<u>21,705</u>
Excess of revenues over (under) expenditures	-	583	583	1,864
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	583	<u>\$ 583</u>	1,864
<b>Fund Balances - Beginning of Year</b>		<u>17,925</u>		<u>16,061</u>
<b>Fund Balances - End of Year</b>		<u>\$ 18,508</u>		<u>\$ 17,925</u>

Newton Rural Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	<u>2015</u>			<u>Actual Prior Year</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over/Under</u>	
<b>Revenues</b>				
Ad valorem taxes	\$ 427,006	\$ 443,635	\$ 16,629	\$ 374,517
Investment earnings	-	429	429	412
Total revenues	<u>427,006</u>	<u>444,064</u>	<u>17,058</u>	<u>374,929</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	438,068	438,068	-	351,704
Total expenditures	<u>438,068</u>	<u>438,068</u>	<u>-</u>	<u>351,704</u>
Excess of revenues over (under) expenditures	(11,062)	5,996	17,058	23,225
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	11,062	-	(11,062)	-
Total other financing sources (uses)	<u>11,062</u>	<u>-</u>	<u>(11,062)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	5,996	<u>\$ 5,996</u>	23,225
<b>Fund Balances - Beginning of Year</b>		<u>39,282</u>		<u>16,057</u>
<b>Fund Balances - End of Year</b>		<u>\$ 45,278</u>		<u>\$ 39,282</u>

Cooksville Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Ad valorem taxes	\$ 91,772	\$ 96,943	\$ 5,171	\$ 99,355
Investment earnings	-	465	465	516
Total revenues	<u>91,772</u>	<u>97,408</u>	<u>5,636</u>	<u>99,871</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>91,772</u>	<u>91,772</u>	-	<u>91,354</u>
Total expenditures	<u>91,772</u>	<u>91,772</u>	-	<u>91,354</u>
Excess of revenues over (under) expenditures	-	5,636	5,636	8,517
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>5,636</u>	<u>\$ 5,636</u>	<u>8,517</u>
<b>Fund Balances - Beginning of Year</b>		<u>48,186</u>		<u>39,669</u>
<b>Fund Balances - End of Year</b>		<u>\$ 53,822</u>		<u>\$ 48,186</u>

Hickory Rural Fire District Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Ad valorem taxes	\$ 301,680	\$ 309,791	\$ 8,111	\$ 319,097
Investment earnings	-	280	280	301
Total revenues	<u>301,680</u>	<u>310,071</u>	<u>8,391</u>	<u>319,398</u>
<b>Expenditures</b>				
Public safety				
Transmitted to fire department	<u>309,051</u>	<u>309,051</u>	-	<u>309,007</u>
Total expenditures	<u>309,051</u>	<u>309,051</u>	-	<u>309,007</u>
Excess of revenues over (under) expenditures	(7,371)	1,020	8,391	10,391
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	<u>7,371</u>	-	<u>(7,371)</u>	-
Total other financing sources (uses)	<u>7,371</u>	-	<u>(7,371)</u>	-
Net change in fund balance	<u>\$ -</u>	1,020	<u>\$ 1,020</u>	10,391
<b>Fund Balances - Beginning of Year</b>		<u>24,322</u>		<u>13,931</u>
<b>Fund Balances - End of Year</b>		<u>\$ 25,342</u>		<u>\$ 24,322</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 Construction Fund -*

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

#### *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.

**CATAWBA COUNTY, NORTH CAROLINA**

Schedule D-1

**Nonmajor Capital Projects Funds  
Combining Balance Sheet  
June 30, 2015**

	<u>School Capital Fund</u>	<u>School Construction Fund</u>	<u>Hospital Construction Fund</u>	<u>Total Nonmajor Capital Projects Fund</u>
<b>Assets</b>				
Cash and investments	\$ 6,074,285	\$ 6,675,082	\$ 5,519,101	\$ 18,268,468
Due from other governments	1,161,520	118,995	-	1,280,515
Interest receivables	16,362	17,043	14,162	47,567
Restricted cash and investments	-	<u>224,942</u>	-	<u>224,942</u>
Total assets	<u>7,252,167</u>	<u>7,036,062</u>	<u>5,533,263</u>	<u>19,821,492</u>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	<u>173,786</u>	<u>78,874</u>	-	<u>252,660</u>
Total liabilities	<u>173,786</u>	<u>78,874</u>	-	<u>252,660</u>
<b>Fund Balance</b>				
Restricted				
Stabilization by State Statute	1,177,882	136,038	14,162	1,328,082
School Construction	-	224,942	-	224,942
Hospital Capital	-	-	5,494,731	5,494,731
General Capital				
Committed				
School Capital	5,900,499		-	5,900,499
School Construction	-	6,596,208	-	6,596,208
Hospital Construction	-	-	24,370	24,370
Unassigned	-	-	-	-
Total fund balances	<u>7,078,381</u>	<u>6,957,188</u>	<u>5,533,263</u>	<u>19,568,832</u>
Total liabilities and fund balances	<u>\$ 7,252,167</u>	<u>\$ 7,036,062</u>	<u>\$ 5,533,263</u>	<u>\$ 19,821,492</u>

**Nonmajor Capital Projects Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2015**

	<u>School Capital Fund</u>	<u>School Construction Fund</u>	<u>Hospital Construction Fund</u>	<u>Total Nonmajor Capital Projects Fund</u>
<b>Revenues</b>				
Other taxes	\$ 4,386,477	\$ -	\$ -	\$ 4,386,477
Restricted intergovernmental revenues	627,433	-	-	627,433
Investment earnings	52,895	64,050	46,671	163,616
Total revenues	<u>5,066,805</u>	<u>64,050</u>	<u>46,671</u>	<u>5,177,526</u>
<b>Expenditures</b>				
Capital outlay	5,196,143	3,707,044	-	8,903,187
Total expenditures	<u>5,196,143</u>	<u>3,707,044</u>	<u>-</u>	<u>8,903,187</u>
Excess of revenues over (under) expenditures	<u>(129,338)</u>	<u>(3,642,994)</u>	<u>46,671</u>	<u>(3,725,661)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	35,000	3,185,358	-	3,220,358
Transfers to other funds	(530,000)	(35,000)	-	(565,000)
Total other financing sources (uses)	<u>(495,000)</u>	<u>3,150,358</u>	<u>-</u>	<u>2,655,358</u>
Net change in fund balance	(624,338)	(492,636)	46,671	(1,070,303)
<b>Fund Balances - Beginning of Year</b>	<u>7,702,719</u>	<u>7,449,824</u>	<u>5,486,592</u>	<u>20,639,135</u>
<b>Fund Balances - End of Year</b>	<u>\$ 7,078,381</u>	<u>\$ 6,957,188</u>	<u>\$ 5,533,263</u>	<u>\$ 19,568,832</u>

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, 2015

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Other taxes					
Sales Taxes-Article 40 and 42	\$ 13,215,253	\$ 12,210,035	\$ 4,386,477	\$ 16,596,512	\$ 3,381,259
Restricted intergovernmental revenues					
Public School Building Lottery Fund	748,258	-	627,433	627,433	(120,825)
Investment earnings	1,046,665	3,645,004	52,895	3,697,899	2,651,234
Miscellaneous					
Partnership for Children	30,000	61,952	-	61,952	31,952
Total revenues	<u>15,040,176</u>	<u>15,916,991</u>	<u>5,066,805</u>	<u>20,983,796</u>	<u>5,943,620</u>
<b>Expenditures</b>					
Capital outlay					
Catawba County Schools					
Activity Buses	589,214	502,214	83,785	585,999	3,215
Bandys High School Renovations	235,000	-	26,280	26,280	208,720
Bunker Hill High School Renovations	405,000	-	120,568	120,568	284,432
Camera Security/Electrical Doors	485,000	98,191	237,240	335,431	149,569
Capital Projects Manager	33,092	-	33,092	33,092	-
Claremont Elementary Roofing	85,000	-	76,392	76,392	8,608
Fire Alarm Upgrades	244,000	72,201	127,048	199,249	44,751
Gymnasium Floors	120,000	103,163	-	103,163	16,837
HVAC Controls System Upgrade	669,990	451,589	146,881	598,470	71,520
Jacobs Fork Middle School Hydronic Piping	25,000	20,935	752	21,687	3,313
Maiden Elementary Cooling Tower	149,996	-	149,996	149,996	-
Maiden Elementary Security Fencing	40,000	-	5,977	5,977	34,023
Maiden Middle School Renovations	60,000	42,112	16,866	58,978	1,022
Maiden Middle School Tennis Courts	70,000	-	66,120	66,120	3,880
Maintenance Vehicles	156,608	90,000	66,608	156,608	-
Mill Creek Boiler Burner Replacement	25,000	-	17,973	17,973	7,027
Oxford Elementary Gymnasium Floor	85,000	-	76,190	76,190	8,810
Parking Lot Paving	676,000	-	232,165	232,165	443,835
Per Capita Allocation	882,388	-	882,388	882,388	-
Propst Crossroads School Land	500,000	-	-	-	500,000
River Bend Middle School Water Supply	85,000	108	84,892	85,000	-
Roof Guttering	120,000	-	70,217	70,217	49,783
Roofing Projects	2,087,432	1,519,369	517,327	2,036,696	50,736
Sewer Development	89,000	-	-	-	89,000
St. Stephens High School HVAC Piping	350,220	157,405	4,169	161,574	188,646
Sweetwater Early Childhood Center	159,000	61,952	97,048	159,000	-
Webb Murray Elementary Computers	107,384	84,366	-	84,366	23,018
Webb Murray Elementary Renovation Planning	20,000	17,718	2,282	20,000	-
Total Catawba County Schools	<u>8,554,324</u>	<u>3,221,323</u>	<u>3,142,256</u>	<u>6,363,579</u>	<u>2,190,745</u>
Catawba Valley Community College					
American with Disabilities Act Renovations	245,000	16,314	189,427	205,741	39,259
Fire Alarm Upgrade	155,000	146,995	8,005	155,000	-
General Renovations	2,304,706	2,254,706	50,000	2,304,706	-
Safety System	225,000	79,508	145,492	225,000	-
Truck	20,000	-	20,000	20,000	-
Total Catawba Valley Community College	<u>2,949,706</u>	<u>2,497,523</u>	<u>412,924</u>	<u>2,910,447</u>	<u>39,259</u>

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, 2015

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Hickory Public Schools</b>					
Activity Buses	83,247	-	83,247	83,247	-
Hickory Career Magnet School Renovation	235,000	-	129,227	129,227	105,773
HVAC Controls Upgrades	155,000	32,938		32,938	122,062
Longview Elementary Renovations	194,298	-	31,555	31,555	162,743
Oakwood Elementary Gymnasium	91,672	29,685	61,987	91,672	-
Per Capita Allocation	172,872	-	172,872	172,872	-
Rekeying Locks	141,000	74,879	58,494	133,373	7,627
Security Upgrades	275,000	155,257	78,723	233,980	41,020
Southwest Elementary HVAC	270,000	-	16,700	16,700	253,300
Southwest Elementary Mechanical Upgrades	215,000	195,964	300	196,264	18,736
Technology Upgrades	35,000	-	-	-	35,000
<b>Total Hickory Public Schools</b>	<b>1,868,089</b>	<b>488,723</b>	<b>633,105</b>	<b>1,121,828</b>	<b>746,261</b>
<b>Newton-Conover City Schools</b>					
Asbestos Removal	111,032	96,125	3,950	100,075	10,957
Capital Projects Manager	55,730	-	50,997	50,997	4,733
Fire Alarm Upgrades	60,000	34,805	2,843	37,648	22,352
NC Middle School to Elementary	993,561	982,469	11,092	993,561	-
North Newton Elementary Gas Packs	100,000	-	100,000	100,000	-
Per Capita Allocation	164,840	-	164,840	164,840	-
Roofing Projects	832,272	776,692	7,000	783,692	48,580
Security Upgrades	140,000	46,389	52,904	99,293	40,707
Shuford Elementary Roofing	750,000	-	29,695	29,695	720,305
South Newton Elementary Furnishings	300,000	-	299,946	299,946	54
Summit System	18,750	-	-	-	18,750
Technology Van	58,000	20,223	37,777	58,000	-
Thornton Elementary Renovations	300,000	-	246,814	246,814	53,186
<b>Total Newton-Conover City Schools</b>	<b>3,884,185</b>	<b>1,956,703</b>	<b>1,007,858</b>	<b>2,964,561</b>	<b>919,624</b>
<b>Total expenditures</b>	<b>17,256,304</b>	<b>8,164,272</b>	<b>5,196,143</b>	<b>13,360,415</b>	<b>3,895,889</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(2,216,128)</b>	<b>7,752,719</b>	<b>(129,338)</b>	<b>7,623,381</b>	<b>9,839,509</b>
<b>Other Financing Sources (Uses)</b>					
Transfers from					
School Construction Fund	35,000	-	35,000	35,000	-
Transfers to					
General Fund	(580,000)	(50,000)	(530,000)	(580,000)	-
Fund Balance Appropriated	2,761,128	-	-	-	(2,761,128)
<b>Total other financing sources (uses)</b>	<b>2,216,128</b>	<b>(50,000)</b>	<b>(495,000)</b>	<b>(545,000)</b>	<b>(2,761,128)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 7,702,719</b>	<b>(624,338)</b>	<b>\$ 7,078,381</b>	<b>\$ 7,078,381</b>
<b>Fund Balances - Beginning of Year</b>			<b>7,702,719</b>		
<b>Fund Balances - End of Year</b>			<b>\$ 7,078,381</b>		

**CATAWBA COUNTY, NORTH CAROLINA**

Schedule D-4

Page 1 of 2

**School Construction Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balances -- Budget and Actual  
From Inception and for the Year Ended June 30, 2015**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Investment earnings	-	1,838,197	64,050	1,902,247	1,902,247
Total revenues	-	1,838,197	64,050	1,902,247	1,902,247
<b>Expenditures</b>					
Catawba County Schools					
Webb Murray Elementary Renovation	5,776,800	5,766,292	285	5,766,577	10,223
Total Catawba County Schools	5,776,800	5,766,292	285	5,766,577	10,223
Catawba Valley Community College					
East Campus Renovation	4,261,859	2,261,859	236,387	2,498,246	1,763,613
Vocational Building	16,700,000	185,088	776,404	961,492	15,738,508
Total Catawba Valley Community College	20,961,859	2,446,947	1,012,791	3,459,738	17,502,121
Hickory Public Schools					
Longview Elementary	11,969,669	10,711,933	915,338	11,627,271	342,398
Total Hickory Public Schools	11,969,669	10,711,933	915,338	11,627,271	342,398
Newton-Conover City Schools					
Newton-Conover Middle School	19,915,000	19,743,247	153,078	19,896,325	18,675
Newton-Conover Middle School to Elementary	1,085,000	1,081,400	2,790	1,084,190	810
South Newton Elementary	11,590,580	9,834,824	1,622,762	11,457,586	132,994
Total Newton-Conover City Schools	32,590,580	30,659,471	1,778,630	32,438,101	152,479
Other					
Future Projects	850,000	-	-	-	850,000
Future Debt Service	8,789,911	-	-	-	8,789,911
Total Other	9,639,911	-	-	-	9,639,911
Total expenditures	80,938,819	49,584,643	3,707,044	53,291,687	27,647,132
Excess of revenues over (under) expenditures	(80,938,819)	(47,746,446)	(3,642,994)	(51,389,440)	29,549,379
<b>Other Financing Sources (Uses)</b>					
Transfers from					
General Fund	8,712,178	5,526,820	3,185,358	8,712,178	-
School Capital Fund	177,400	177,400	-	177,400	-
Transfers to					
School Capital Fund	(35,000)	-	(35,000)	(35,000)	-
Installment Purchase Obligations Issued 2015	2,000,000	-	-	-	(2,000,000)
Installment Purchase Obligations Issued 2014	15,700,000	-	-	-	(15,700,000)
Installment Purchase Obligations Issued 2013	24,615,250	21,615,250	-	21,615,250	(3,000,000)
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	-
Fund Balance Appropriated	1,892,191	-	-	-	(1,892,191)
Total other financing sources (uses)	80,938,819	55,196,270	3,150,358	58,346,628	(22,592,191)

School Construction Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances -- Budget and Actual  
 From Inception and for the Year Ended June 30, 2015

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
Net change in fund balance	\$ -	\$ 7,449,824	(492,636)	\$ 6,957,188	\$ 6,957,188
Fund Balances - Beginning of Year		-	7,449,824		
Fund Balances - End of Year			\$ 6,957,188		

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, 2015

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Investment earnings	\$ -	\$ 24,296	\$ 137	\$ 24,433	\$ 24,433
<b>Expenditures</b>					
Capital outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	-	24,296	137	24,433	24,433
Net change in fund balance	\$ -	\$ 24,296	137	\$ 24,433	\$ 24,433
<b>Fund Balances - Beginning of Year</b>			24,296		
<b>Fund Balances - End of Year</b>			24,433		
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			46,534		
Fund Balance - Beginning (Hospital Capital Reserve Fund)			5,462,296		
Fund Balance - Ending (Consolidated Hospital Construction Fund)			\$ 5,533,263		

Hospital Capital Reserve Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts for Fiscal Year Ended June 30, 2014

	2015			Actual Prior Year
	Budget	Actual	Over/Under	
<b>Revenues</b>				
Investment earnings	\$ -	\$ 46,534	\$ 46,534	\$ 59,456
Total revenues	-	46,534	46,534	59,456
<b>Expenditures</b>				
Total expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	46,534	46,534	59,456
<b>Other Financing Sources (Uses)</b>				
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	\$ -	46,534	\$ 46,534	59,456
<b>Fund Balances - Beginning of Year</b>		5,462,296		5,402,840
<b>Fund Balances - End of Year</b>		\$ 5,508,830		\$ 5,462,296

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, 2015

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Other Taxes					
Sales Taxes - Article 46-one quarter of one percent	\$ 14,656,483	\$ 14,291,121	\$ 370,602	\$ 14,661,723	\$ 5,240
Restricted intergovernmental revenues					
Municipalities Grants	89,170	89,189	-	89,189	19
NC Department of Natural Resources Clean Water Management Trust - CWMTF 2008-006	2,060,272	2,060,272	-	2,060,272	-
Investment earnings	293,412	6,433,717	309,592	6,743,309	6,449,897
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	452,651	141	452,792	154,654
Park Donations	153,175	87,150	125,000	212,150	58,975
Rental - Jail Beds	2,667,153	3,183,837	438,231	3,622,068	954,915
Rental - Lifeskills	69,928	123,760	-	123,760	53,832
Total revenues	<u>21,407,319</u>	<u>27,861,819</u>	<u>1,243,566</u>	<u>29,105,385</u>	<u>7,698,066</u>
<b>Expenditures</b>					
Capital outlay					
Animal Shelter - New	4,200,000	4,018,504	139,564	4,158,068	41,932
Animal Shelter (former) Renovation	350,000	-	5,400	5,400	344,600
Bandys EMS Addition	321,520	-	-	-	321,520
Bunker Hill Covered Bridge	194,305	-	-	-	194,305
Carolina Thread Trail	87,000	-	11,000	11,000	76,000
Economic Development	1,206,397	-	103,189	103,189	1,103,208
Emergency Services Hazmat Truck	300,000	-	261,774	261,774	38,226
Employment Security Commission Building	168,800	40,071	18,800	58,871	109,929
Future EMS Base	236,000	-	-	-	236,000
Future Unspecified Projects	452,665	-	-	-	452,665
General Renovations	1,278,819	1,051,707	44,208	1,095,915	182,904
Jail Door Repair	50,000	-	30,038	30,038	19,962
Jail Expansion	2,131,745	-	-	-	2,131,745
Jail Expansion - Federal Beds	550,000	-	-	-	550,000
Jail Expansion - Female Beds	50,000	-	48,098	48,098	1,902
Justice Center Expansion/Public Safety	44,227,806	8,184,688	7,233,294	15,417,982	28,809,824
Justice Center HVAC Controls	440,000	84,214	355,786	440,000	-
Lifeskills Building Maintenance	69,928	-	-	-	69,928
Mountain Creek Park	3,629,860	3,361,835	1,200	3,363,035	266,825
Multi-jurisdictional Data Park	2,600,000	294,442	(96,596)	197,846	2,402,154
Oblique Photography	245,000	148,796	47,997	196,793	48,207
Park Improvements	10,774	-	-	-	10,774
Permitting/Inspections System	820,000	724,406	33,819	758,225	61,775
Public Safety	200,000	-	62,081	62,081	137,919
Rescue Squad - Newton-Conover	120,000	-	-	-	120,000
Roofing Projects	526,727	248,913	204,996	453,909	72,818
Server & Desktop Applications	1,940,000	1,576,000	161,554	1,737,554	202,446
Sherrills Ford Library	3,165,800	2,428,035	590,649	3,018,684	147,116

**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, 2015**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
Technology Infrastructure Upgrades	2,368,100	2,142,623	100,782	2,243,405	124,695
UPS Server Cooling	127,000	-	-	-	127,000
Viper 800mhz System	496,146	389,082	12,282	401,364	94,782
Voting Equipment	611,311	-	-	-	611,311
<b>Total expenditures</b>	<u>73,175,703</u>	<u>24,693,316</u>	<u>9,369,915</u>	<u>34,063,231</u>	<u>39,112,472</u>
Excess of revenues over (under) expenditures	<u>(51,768,384)</u>	<u>3,168,503</u>	<u>(8,126,349)</u>	<u>(4,957,846)</u>	<u>46,810,538</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from					
General Fund	14,392,583	13,167,583	1,225,000	14,392,583	-
General Capital Reserve Fund	225,156	225,156	-	225,156	-
Emergency Telephone Fund Transfer	3,060,919	2,863,015	197,904	3,060,919	-
Park Preservation Fund	128,130	128,130	-	128,130	-
Department of Commerce loan issued (Grant 12-L-2401)	2,600,000	2,600,000	-	2,600,000	-
Installment purchase issued	8,337,500	4,850,000	-	4,850,000	(3,487,500)
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
Fund balance appropriated	2,899,096	-	-	-	(2,899,096)
<b>Total other financing sources (uses)</b>	<u>51,768,384</u>	<u>46,119,938</u>	<u>1,422,904</u>	<u>47,542,842</u>	<u>(4,225,542)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 49,288,441</u>	<u>(6,703,445)</u>	<u>\$ 42,584,996</u>	<u>\$ 42,584,996</u>
<b>Fund Balances - Beginning of Year</b>			<u>49,288,441</u>		
<b>Fund Balances - End of Year</b>			<u>\$ 42,584,996</u>		



**Enterprise Fund**  
(Proprietary Fund Type)

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

*Solid Waste Management Fund -*

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

*Solid Waste Management Construction Fund -*

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

*Water and Sewer Fund -*

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

*Water and Sewer Construction Fund -*

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

**CATAWBA COUNTY, NORTH CAROLINA**

Schedule E-1

Page 1 of 2

**Solid Waste Management Fund  
 Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014**

	<b>2015</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
<b>Revenues</b>				
Operating revenues				
Charges for services				
Solid waste charges	\$ 4,549,681	\$ 4,771,416		
Methane recovery	1,041,298	972,568		
Other operating	70,000	74,381		
Total operating revenues	<u>5,660,979</u>	<u>5,818,365</u>	<u>157,386</u>	<u>5,569,812</u>
Nonoperating revenues				
Investment earnings	-	152,900		
Tire disposal tax	150,000	196,395		
Solid waste disposal tax	57,000	66,569		
White goods disposal tax	42,000	49,465		
Scrap tire grant	34,000	5,816		
Electronics management distribution	9,000	12,038		
Hickory community relations	-	3,000		
Proceeds from sale of equipment	-	2,220		
Miscellaneous	-	112,093		
Total nonoperating revenues	<u>292,000</u>	<u>600,496</u>	<u>308,496</u>	<u>600,266</u>
Total revenues	<u>5,952,979</u>	<u>6,418,861</u>	<u>465,882</u>	<u>6,170,078</u>
<b>Expenditures</b>				
Solid Waste Management				
Administration				
Salaries & employee benefits	246,446	245,021		
Other operating	282,755	276,951		
	<u>529,201</u>	<u>521,972</u>	<u>7,229</u>	<u>517,298</u>
Recycling				
Other operating	100,550	73,596		
	<u>100,550</u>	<u>73,596</u>	<u>26,954</u>	<u>55,407</u>
Solid Waste Management Improvements				
Other operating	382,832	93,299		
	<u>382,832</u>	<u>93,299</u>	<u>289,533</u>	<u>185,168</u>
Solid Waste Code Enforcement				
Salaries & employee benefits	78,903	77,781		
Other operating	38,306	12,090		
	<u>117,209</u>	<u>89,871</u>	<u>27,338</u>	<u>74,398</u>
Biodiesel and Freon Recovery				
Other operating	10,313	8,420		
	<u>10,313</u>	<u>8,420</u>	<u>1,893</u>	<u>35,540</u>
Sanitary Landfill				
Salaries & employee benefits	1,111,878	1,053,344		

**CATAWBA COUNTY, NORTH CAROLINA**

Schedule E-1

Page 2 of 2

**Solid Waste Management Fund  
 Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)  
 For the Fiscal Year Ended June 30, 2015  
 With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014**

	<b>2015</b>			<b>Actual Prior Year</b>
	<b>Budget</b>	<b>Actual</b>	<b>Over/Under</b>	
Other operating	<u>2,087,497</u>	<u>1,547,608</u>		
	<u>3,199,375</u>	<u>2,600,952</u>	<u>598,423</u>	<u>2,629,026</u>
Convenience Centers				
Other operating	<u>2,200</u>	<u>1,187</u>		
	<u>2,200</u>	<u>1,187</u>	<u>1,013</u>	<u>1,100</u>
Blackburn Landfill - Methane Recovery				
Salaries & employee benefits	125,407	129,106		
Other operating	<u>617,291</u>	<u>503,228</u>		
	<u>742,698</u>	<u>632,334</u>	<u>110,364</u>	<u>742,278</u>
Total operating expenditures	<u>5,084,378</u>	<u>4,021,631</u>	<u>1,062,747</u>	<u>4,240,215</u>
Capital outlay	<u>706,143</u>	<u>156,845</u>	<u>549,298</u>	<u>301,774</u>
Total expenditures	<u>5,790,521</u>	<u>4,178,476</u>	<u>1,612,045</u>	<u>4,541,989</u>
Excess of revenues over (under) expenditures	<u>162,458</u>	<u>2,240,385</u>	<u>2,077,927</u>	<u>1,628,089</u>
<b>Other Financing Sources (Uses)</b>				
Transfer to Solid Waste Capital Fund	(750,000)	(750,000)		
Fund balance appropriated	<u>587,542</u>	<u>-</u>	<u>(587,542)</u>	
Total other financing sources (uses)	<u>(162,458)</u>	<u>(750,000)</u>	<u>(587,542)</u>	<u>(1,548,435)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,490,385</u>	<u>\$ 1,490,385</u>	<u>\$ 79,654</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Revenues and other financing sources over (under) expenditures and other financing uses		<u>\$ 1,490,385</u>		
Reconciling items				
Capital outlay		156,845		
Depreciation		(836,369)		
Contributions made to the pension plan in the current fiscal year		82,143		
(Increase) decrease in accrued landfill closure and postclosure care		(100,000)		
(Increase) decrease in compensated absences		10,357		
(Increase) decrease in net OPEB obligation		(27,227)		
Pension expense		(6,718)		
Capital contribution		17,501		
Revenues from capital projects		25,790		
Transfers from capital projects		<u>750,000</u>		
Total reconciling items		<u>72,322</u>		
Change in net position (Exhibit 7) (full accrual)		<u>\$ 1,562,707</u>		

**CATAWBA COUNTY, NORTH CAROLINA**

Schedule E-2

**Solid Waste Management Capital Fund  
Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)  
From Inception and for the Year Ended June 30, 2015**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
North Carolina Biofuels Grant	\$ 15,000	\$ -	\$ -	\$ -	\$ (15,000)
Landfill user fees	1,918,377	1,918,377	-	1,918,377	-
Investment earnings	-	30,820	25,790	56,610	56,610
Total revenues	<u>1,933,377</u>	<u>1,949,197</u>	<u>25,790</u>	<u>1,974,987</u>	<u>41,610</u>
<b>Expenditures</b>					
Capital outlay					
Crop Processing Facility	980,790	979,331	-	979,331	1,459
EcoComplex Facility	500,000	278,289	45,742	324,031	175,969
Heat Exchange Facility	75,000	11,470	-	11,470	63,530
Methane Gas Skid & Flare	800,000	-	25,454	25,454	774,546
Subtitle D Cell Construction	1,777,587	-	-	-	1,777,587
Wood Gasification Facility	100,000	21,465	-	21,465	78,535
Total expenditures	<u>4,233,377</u>	<u>1,290,555</u>	<u>71,196</u>	<u>1,361,751</u>	<u>2,871,626</u>
Excess of revenues over (under) expenditures	<u>(2,300,000)</u>	<u>658,642</u>	<u>(45,406)</u>	<u>613,236</u>	<u>2,913,236</u>
<b>Other Financing Sources (Uses)</b>					
Transfer from Solid Waste Operating	<u>2,300,000</u>	<u>1,550,000</u>	<u>750,000</u>	<u>2,300,000</u>	<u>-</u>
Total other financing sources (uses)	<u>2,300,000</u>	<u>1,550,000</u>	<u>750,000</u>	<u>2,300,000</u>	<u>-</u>
Revenues and other sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 2,208,642</u>	<u>\$ 704,594</u>	<u>\$ 2,913,236</u>	<u>\$ 2,913,236</u>

**Water and Sewer Fund**  
**Schedule of Revenues, Expenditures - Budget and Actual (Non-GAAP)**  
**For the Fiscal Year Ended June 30, 2015**  
**With Comparative Actual Amounts For Fiscal Year Ended June 30, 2014**

	<u>2015</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	-	10,695		
Municipality revenue	515,000	597,950		
Domestic Haulers	58,000	75,573		
Capital fees	44,000	36,500		
Investment earnings	-	110,967		
Total nonoperating revenues	<u>617,000</u>	<u>831,685</u>	<u>214,685</u>	<u>2,359,884</u>
Total revenues	<u>617,000</u>	<u>831,685</u>	<u>214,685</u>	<u>2,359,884</u>
<b>Expenditures</b>				
Water and Sewer				
Water and Sewer Administration				
Salaries & employee benefits	100,798	100,463		
Other operating	1,841,610	725,033		
Principal	978,780	978,778		
Interest	348,270	338,096		
Total expenditures	<u>3,269,458</u>	<u>2,142,370</u>	<u>1,127,088</u>	<u>1,836,512</u>
Excess of revenues over (under) expenditures	<u>(2,652,458)</u>	<u>(1,310,685)</u>	<u>1,341,773</u>	<u>523,372</u>
<b>Other Financing Sources (Uses)</b>				
Fund balance appropriated	2,652,458	-		
Total other financing sources (uses)	<u>2,652,458</u>	<u>-</u>	<u>(2,652,458)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ (1,310,685)</u>	<u>\$ (1,310,685)</u>	<u>\$ 523,372</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:				
Revenues and other financing sources over (under) expenditures and other financing uses		<u>\$ (1,310,685)</u>		
<b>Reconciling items</b>				
Depreciation		(225,395)		
Contributions made to the pension plan in the current fiscal year		1,111		
Loan principal		978,778		
Revenues from capital projects		2,897,412		
(Increase) decrease in compensated absences		(651)		
(Increase) decrease in net OPEB obligation		(1,047)		
Pension expense		(92)		
Donated asset to primary government		(381,495)		
Project expenditures not capitalized		(520,541)		
Total reconciling items		<u>2,748,080</u>		
Change in net position (full accrual)		<u>\$ 1,437,395</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, 2015**

	Project Authorization	Actual			Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues</b>					
Other Taxes					
Sales Taxes - Article 46 - one quarter of one percent	\$ 2,634,083	\$ 1,281,124	\$ 1,440,617	\$ 2,721,741	\$ 87,658
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	469,231	514,486	(235,514)
State Clean Water Grant (E-SRG-T-02-0139)	1,633,742	1,633,742	-	1,633,742	-
Investment earnings	-	1,755,978	187,564	1,943,542	1,943,542
Miscellaneous					
Southeastern County Water Project	12,141	-	-	-	(12,141)
<b>Total revenues</b>	<b>6,529,966</b>	<b>6,216,099</b>	<b>2,097,412</b>	<b>8,313,511</b>	<b>1,783,545</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	121,219	130,219	1,865,800
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	345	22,545	327,455
Community Development Block Grants (CDBG)					
Old Shelby Road (12-C-2512)	813,000	62,748	469,918	532,666	280,334
Community Road Water	300,000	-	-	-	300,000
County Complex Water and Sewer	116,000	56,657	-	56,657	59,343
State Clean Water Grants					
Bunker Hill Sewer (E-SRG-T-02-0139)	2,768,734	2,153,193	-	2,153,193	615,541
Davis Road Water	825,862	-	43,665	43,665	782,197
EcoComplex and Resource Recovery	1,669,367	962,923	17,501	980,424	688,943
EcoComplex Utilities	75,000	-	-	-	75,000
EPA Stormwater Phase II	250,000	64,569	-	64,569	185,431
Farmfield Acres Water	230,000	-	-	-	230,000
Heatherbrook Subdivision Water	289,000	206,020	-	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	7,478,159	370,059	7,848,218	151,782
Hwy 150 Sewer Service Phase I and II	935,329	21,156	229,335	250,491	684,838
Landsdown Sewer	657,000	-	-	-	657,000
Landsdown Water	293,000	-	-	-	293,000
Leeland Terrace Subdivision Water	213,226	87,726	-	87,726	125,500
McLin/Lyle Creek Sewer Outfall	2,576,393	-	-	-	2,576,393
Mountain View Elementary Water	30,000	28,800	-	28,800	1,200
Ramseur Road Water	97,500	89,243	-	89,243	8,257
Southeastern Catawba County Water					
Improvements	12,141	-	-	-	12,141
Sludge Composting Project	2,905,918	1,917,300	309,801	2,227,101	678,817
Southeastern Catawba County Wastewater	6,810,573	6,579,915	18,952	6,598,867	211,706
Southeastern Catawba County Water Supply					
Loop	6,706,236	4,912,979	1,590,392	6,503,371	202,865
<b>Total expenditures</b>	<b>44,331,735</b>	<b>27,754,876</b>	<b>3,171,187</b>	<b>30,926,063</b>	<b>13,405,672</b>
Excess of revenues over (under) expenditures	(37,801,769)	(21,538,777)	(1,073,775)	(22,612,552)	15,189,217

Water and Sewer Capital Fund  
 Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)  
 From Inception and for the Year Ended June 30, 2015

	<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	5,351,195	4,551,195	800,000	5,351,195	-
Water and Sewer Construction Fund - Governmental	17,277,039	30,304,449	-	30,304,449	13,027,410
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	-
Fund balance appropriated	<u>5,673,535</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,673,535)</u>
Total other financing sources (uses)	<u>37,801,769</u>	<u>44,355,644</u>	<u>800,000</u>	<u>45,155,644</u>	<u>7,353,875</u>
Revenues and other sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 22,816,867</u>	<u>\$ (273,775)</u>	<u>\$ 22,543,092</u>	<u>\$ 22,543,092</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.

*Sheriff Civil Fund* – accounts for monies deposited with the Sheriff department for inmates.

*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.

*Fines and Forfeitures Fund* - accounts for various legal fines and forfeitures that the County is required to remit to the Catawba County Board of Education, Hickory City Board of Education and Newton-Conover City Board of Education.

**CATAWBA COUNTY, NORTH CAROLINA**

Schedule F-1

**All Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For Fiscal Year Ended June 30, 2015**

	<u>Balance June 30, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>Social Services Fund</b>				
Assets				
Cash and investments	\$ 36,622	\$ 490,968	\$ 483,505	\$ 44,085
Liabilities				
Miscellaneous liabilities	\$ 36,622	\$ 490,968	\$ 483,505	\$ 44,085
<b>Sheriff Commissary Fund</b>				
Assets				
Cash and investments	\$ 30,172	\$ 297,807	\$ 301,057	\$ 26,922
Liabilities				
Miscellaneous liabilities	\$ 30,172	\$ 297,807	\$ 301,057	\$ 26,922
<b>Sheriff Civil Fund</b>				
Assets				
Cash and investments	\$ 1	\$ 232,125	\$ 232,126	\$ -
Liabilities				
Miscellaneous liabilities	\$ 1	\$ 232,125	\$ 232,126	\$ -
<b>Deed of Trust Fee Fund</b>				
Assets				
Cash and investments	\$ 7,781	\$ 96,385	\$ 94,916	\$ 9,250
Liabilities				
Intergovernmental payable - State of North Carolina	\$ 7,781	\$ 96,385	\$ 94,916	\$ 9,250
<b>Fines and Forfeitures</b>				
Assets				
Cash and investments	\$ -	\$ 483,616	\$ 483,616	\$ -
Liabilities				
Intergovernmental payable - Local Boards of Education	\$ -	\$ 483,616	\$ 483,616	\$ -
<b>Total - All Agency Funds</b>				
Assets				
Cash and investments	\$ 74,576	\$ 1,600,901	\$ 1,595,220	\$ 80,257
Liabilities				
Miscellaneous liabilities	\$ 74,576	\$ 1,600,901	\$ 1,595,220	\$ 80,257

## **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 G-1

Page 1 of 2

**Schedule of Cash and Investment Balances  
For Fiscal Year Ended June 30, 2015**

	<b>Amounts Represented on Statements</b>	<b>Cost Value</b>	<b>Fair Value</b>
<b>Cash</b>			
On hand	\$ 8,606	\$ 8,606	\$ 8,606
In demand deposits (interest bearing)	1,171,411	1,171,411	1,171,411
(noninterest bearing)	71,007	71,007	71,007
Money Market, unrestricted	2,546,356	2,546,356	2,546,356
Money Market, restricted for capital	8,546,503	8,546,503	8,546,503
Finistar	2,608,683	2,608,683	2,608,683
<b>Total cash</b>	<b>\$ 14,952,566</b>	<b>\$ 14,952,566</b>	<b>\$ 14,952,566</b>
<b>Other Investments</b>			
North Carolina Capital Management Trust, Cash Portfolio	15,592,424	15,592,424	15,592,424
North Carolina Capital Management Trust, Term Portfolio	7,052,013	7,052,013	7,052,013
Debt Escrow, restricted for capital	8,153,825	8,153,825	8,153,825
Commercial Paper	6,974,140	6,974,140	6,974,140
Federal Farm Credit	12,992,610	12,999,500	12,992,610
Federal Home Loan Bank	29,688,806	29,865,793	29,688,806
Federal Home Loan Mortgage Corporation	39,219,932	39,585,150	39,219,932
Federal National Mortgage Association Certificates of deposit	44,588,465 255,133	44,608,625 255,133	44,588,465 255,133
<b>Total other investments</b>	<b>\$ 164,517,348</b>	<b>\$ 165,086,603</b>	<b>\$ 164,517,348</b>
<b>Total cash and investments</b>	<b>\$ 179,469,914</b>	<b>\$ 180,039,169</b>	<b>\$ 179,469,914</b>

**CATAWBA COUNTY, NORTH CAROLINA**

**Schedule of Cash and Investment Balances  
June 30, 2015**

**Distribution by funds**

<b>General Fund</b>	\$ 48,758,072	
Restricted cash	8,913,405	\$ 57,671,477
<b>Special Revenue Funds</b>		
Emergency Telephone System Fund	\$ 2,169,580	
Narcotics Seized Funds and Property Fund	80,299	
Rescue Squads Fund	274,187	
Library Endowment Fund	187,371	
Gretchen Peed Scholarship Fund	52,294	
Parks Preservation Trust Fund	50,004	
Community Development Fund	17,363	
Fire District Funds	<u>1,261,326</u>	4,092,424
<b>Capital Projects Funds</b>		
Schools Capital Projects Fund	\$ 6,074,285	
Hospital Construction Fund	5,519,101	
School Construction Fund	6,675,082	
Restricted Cash	224,942	
General Capital Projects Fund	32,703,465	
Restricted Cash	<u>10,604,245</u>	61,801,120
<b>Enterprise Fund</b>		
Water & Sewer Fund	\$ 34,134,013	
Restricted Cash	451,421	
Solid Waste Management Fund	21,239,202	55,824,636
<b>Fiduciary Funds</b>		
Social Services Fund	\$ 44,085	
Sheriff Commissary Fund	26,922	
Sheriff Civil Fund	-	
Deed of Trust Fee Fund	9,250	
Fines and Forfeitures	<u>-</u>	<u>80,257</u>
<b>Total</b>		<u>\$ 179,469,914</u>

Analysis of Current Tax Levy  
For the Year Ended June 30, 2015

	County-wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Property taxed at current year's rate	\$ 16,682,740,677	0.530	\$ 88,418,526	\$ 81,718,394	\$ 6,700,132
Penalties	-		143,750	143,750	-
Total	16,682,740,677		88,562,275	81,862,144	6,700,132
Discoveries:					
Current year taxes	62,344,868	0.530	330,428	330,428	-
Penalties	-		27,656	27,656	-
Total	62,344,868		358,084	358,084	-
Abatements:	(107,661,753)		(742,013)	(741,901)	(112)
Total property valuation	<u>\$ 16,637,423,792</u>				
Net levy			88,178,346	81,478,326	6,700,020
Uncollected taxes at June 30, 2015			1,764,670	1,763,641	1,029
Current year's taxes collected			<u>\$ 86,413,676</u>	<u>\$ 79,714,685</u>	<u>\$ 6,698,991</u>
Current levy collection percentage			<u>98.00%</u>	<u>97.84%</u>	<u>99.98%</u>

**Secondary Market Disclosures**

Assessed Valuation:		
Assessment Ratio <sup>(1)</sup>		100%
Real Property		\$ 12,267,687,100
Personal Property		3,622,784,098
Public Service Companies <sup>(2)</sup>		746,952,594
Total Assessed Valuation		\$ 16,637,423,792
Tax Rate per \$100		0.530
Levy (includes discoveries, releases and abatements) <sup>(3)</sup>		<u>\$ 88,178,346</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	\$ 5,338,354
---------------------------	--------------

<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 I-1

**Schedule of Taxes Receivable  
June 30, 2015**

<u>General Fund</u>	<u>Uncollected Balance June 30, 2014</u>	<u>Additions and Adjustments</u>	<u>Collections and Credits</u>	<u>Uncollected Balance June 30, 2015</u>
2014	\$ -	\$ 88,178,346	\$ 86,413,676	\$ 1,764,670
2013	2,712,772	-	1,479,914	1,232,858
2012	1,604,311	-	578,394	1,025,917
2011	1,027,673	-	257,582	770,091
2010	746,134	-	132,598	613,536
2009	581,803	-	73,304	508,499
2008	507,465	-	41,320	466,145
2007	383,659	-	19,563	364,096
2006	285,529	-	14,617	270,912
2005	253,152	-	8,683	244,469
Prior	243,658	-	243,658	-
	<u>\$ 8,346,156</u>	<u>\$ 88,178,346</u>	<u>\$ 89,263,309</u>	<u>\$ 7,261,193</u>
Less allowance for uncollectible taxes	<u>6,071,257</u>			<u>5,739,909</u>
Taxes receivable -- net	<u>\$ 2,274,899</u>			<u>\$ 1,521,284</u>

Reconciliation with revenues:

<u>Ad valorem taxes</u>	
General Fund	\$ 88,554,961
Rescue Squad Fund	<u>1,067,200</u>
Total ad valorem taxes	\$ 89,622,161
<u>Reconciling items:</u>	
Penalties and interest collected	(699,600)
Tax on leased vehicle collected	(111,117)
Prior year release/adjustments	208,207
Taxes written off	<u>243,658</u>
Total reconciling items	<u>(358,852)</u>
Total collections	<u>\$ 89,263,309</u>

**CATAWBA COUNTY, NORTH CAROLINA**

Schedule J-1

**Schedule of General Bonded Indebtedness and Debt Service Requirement  
For the Fiscal Year Ended June 30, 2015**

<u>Date of Issue</u>	<u>Purpose</u>	<u>Maturity</u>	<u>Interest</u>	<u>Notes and Bonds Outstanding June 30, 2014</u>	<u>Notes and Bonds Issued 2014-2015</u>	<u>Notes and Bonds Retired 2014-2015</u>	<u>Interest Paid 2014-2015</u>	<u>Notes and Bonds Outstanding June 30, 2015</u>	<u>Falling Due Within Next Fiscal Year</u>	
									<u>Principal</u>	<u>Interest</u>
6/1/2005	Refunding Series 2005									
	Schools	2006-15	3.00-3.75	729,904	-	729,904	27,371	-	-	-
	Community College	2006-15	3.00-3.75	30,096	-	30,096	1,129	-	-	-
				<u>\$ 760,000</u>	<u>\$ -</u>	<u>\$ 760,000</u>	<u>\$ 28,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**General Long-Term Debt Requirements and Maturity Schedule**  
**For the Fiscal Year Ended June 30, 2015**

Schedule K-1

Fiscal Year Ended June 30	Governmental Activities			Business Type Activities		
	Debt Principal	Interest	Total	Debt Principal	Interest	Total
2016	12,332,152	5,156,471	17,488,623	1,221,370	323,958	1,545,328
2017	12,691,346	4,850,119	17,541,465	1,228,229	293,455	1,521,684
2018	12,643,855	4,513,777	17,157,632	1,238,473	261,284	1,499,757
2019	12,615,319	4,172,038	16,787,357	1,248,924	228,956	1,477,880
2020	12,020,296	3,842,502	15,862,798	1,176,281	198,132	1,374,413
2021-2025	51,951,037	14,273,437	66,224,474	5,793,416	519,964	6,313,380
2026-2030	17,312,873	2,525,644	19,838,517	923,816	35,854	959,670
2031	1,180,000	59,000	1,239,000	-	-	-
	<u>\$ 132,746,878</u>	<u>\$ 39,392,988</u>	<u>\$ 172,139,866</u>	<u>\$ 12,830,509</u>	<u>\$ 1,861,603</u>	<u>\$ 14,692,112</u>

(1) 11 % of Legal Debt Limit

