

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

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CHATHAM COUNTY, NORTH CAROLINA

**LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2009**

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets A	Actuarial Accrued Liability (AAL) - Projected Unit Credit B	Unfunded AAL (UAAL) B-A	Funded Ratio A / B	Covered Payroll C	UAAL as a % of Covered Payroll (B-A) / C
12/31/2008	\$ 270,024	\$ 492,510	\$ 222,486	54.83%	\$ 2,719,161	8.18%
12/31/2007	281,505	464,246	182,741	60.64%	2,479,871	7.37%
12/31/2006	294,625	343,289	48,664	85.82%	2,484,232	1.96%
12/31/2005	236,479	332,293	95,814	71.17%	2,272,967	4.22%
12/31/2004	200,295	407,418	207,123	49.16%	1,969,308	10.52%
12/31/2003	221,643	386,219	164,576	57.39%	1,725,446	9.54%
12/31/2002	240,128	463,720	223,592	51.78%	1,676,160	13.34%
12/31/2001	232,426	361,955	129,529	64.21%	1,700,692	7.62%
12/31/2000	223,475	328,760	105,285	67.98%	1,510,164	6.97%
12/31/1999	210,348	213,251	2,903	98.64%	1,391,192	0.21%

* Reflects changes in actuarial assumptions

CHATHAM COUNTY, NORTH CAROLINA

**LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE
REQUIRED SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2009**

Schedule of Employer Contributions		
Year Ended June 30	Annual Required Contributions	Percentage Contributed
2009	\$ 45,487	87.90%
2008	33,303	0.00%
2007	32,751	122.13%
2006	44,137	90.00%
2005	36,914	135.45%
2004	40,811	122.52%
2003	34,825	121.80%
2002	30,154	68.88%
2001	16,074	93.32%
2000	14,369	104.39%

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	December 31, 2008
Actuarial cost method:	Projected unit credit
Amortization method:	Level percentage of pay closed
Remaining amortization period:	22 Years
Asset valuation method:	Market value
Actuarial assumptions:	
Investment rate of return	7.25%
Projected salary increases	4.5% to 12.3%
Includes inflation at	3.75%
Cost of living adjustments	N/A

CHATHAM COUNTY, NORTH CAROLINA

OTHER POST-EMPLOYMENT BENEFITS
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2009

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets A	Actuarial Accrued		Unfunded AAL (UAAL) B - A	Funded Ratio A / B	Covered Payroll C	UAAL as a Percentage Covered Payroll (B - A) / C
		Liability (AAL) -Projected Unit Credit B					
12/31/08	-	\$ 4,560,652	\$ 4,560,652	0.00%	\$ 16,719,837	27.3%	

Schedule of Employer Contributions

Year Ended June 30	Annual Required Contribution (ARC)	Percentage of ARC Contributed
	2009	\$ 502,228

Notes to the Required Schedules:

The information presented above was determined as part of the actuarial valuation at the dates indicated.
Additional information as of the latest valuation follows:

Valuation date	12/31/2008	
Actuarial cost method	Projected unit credit	
Amortization method	Level percent of pay open	
Remaining amortization period	30 years	
Asset valuation method	Market value	
Actuarial assumptions:		
Investment rate of return *	4.00%	* Includes inflation at 3.75%
Medical cost trend rate	5% - 11%	
Year of Ultimate trend rate	2016	

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**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

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MAJOR GOVERNMENTAL FUNDS

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GENERAL FUND

The general fund accounts for resources traditionally associated with government that is not required to be accounted for in other funds.

IMPACT FEES FUND

The impact fees fund accounts for an additional fee charged on all building permits issued for the construction of new dwellings. Impact fees collected are to be used to offset a portion of the cost of new school construction

CAPITAL IMPROVEMENT RESERVE

The capital improvement reserve fund accounts for the accumulation of funds for major construction projects.

FACILITIES IMPROVEMENTS

The facilities improvement project fund accounts for the financing and construction of additions to County facilities.

SCHOOL CONSTRUCTION FUND

The school construction fund accounts for the construction of new school facilities and additions to existing facilities. Certificates of participation will be issued to fund a majority of the projects.

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CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	2009			2008
	Final Budget	Actual	Variance	Actual
Revenues:				
Ad Valorem Taxes:				
Current year:				
Real/personal	\$ 44,865,269	\$ 46,112,846	\$ 1,247,577	\$ 40,047,841
Motor vehicles	3,070,748	3,000,703	(70,045)	2,910,481
Total	47,936,017	49,113,549	1,177,532	42,958,322
Prior Year:				
Real/personal	500,000	591,873	91,873	731,651
Motor vehicles	250,000	229,519	(20,481)	235,052
Total	750,000	821,392	71,392	966,703
Penalties, interest, other	160,000	256,559	96,559	289,702
Total ad valorem taxes	48,846,017	50,191,500	1,345,483	44,214,727
Local Option Sales Tax:				
Article 39 - 1 percent	4,124,264	3,298,630	(825,634)	3,991,836
Article 40 - 1/2 percent	3,132,313	2,820,059	(312,254)	3,085,058
Article 42 - 1/2 percent	3,111,975	2,802,597	(309,378)	3,065,730
Article 44 - 1/2 percent	1,263,121	1,029,465	(233,656)	2,265,535
Total local option sales tax	11,631,673	9,950,751	(1,680,922)	12,408,159
Other Taxes and Licenses:				
Deed stamp excise tax	500,000	384,379	(115,621)	614,460
Cable TV franchise	30,000	39,718	9,718	32,713
Occupancy tax	123,300	72,924	(50,376)	104,429
Video programming	135,000	167,316	32,316	157,196
Rental vehicles	8,000	12,644	4,644	11,953
Total other taxes and licenses	796,300	676,981	(119,319)	920,751
Unrestricted Intergovernmental:				
Payments in lieu of taxes	56,033	124,807	68,774	55,430
Beer and wine excise tax	200,000	214,965	14,965	214,746
Hold harmless	36,839	6,121	-	297,858
Other	48,088	63,687	15,599	53,318
Total unrestricted intergovernmental	340,960	409,580	68,620	621,352
Restricted Intergovernmental:				
State and federal grants	9,310,589	10,258,233	947,644	8,633,093
Other	-	-	-	73,744
Total restricted intergovernmental	9,310,589	10,258,233	947,644	8,706,837

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	2009			2008
	Final Budget	Actual	Variance	Actual
Permits and Fees:				
Inspections fees	800,000	892,373	92,373	967,075
Register of Deeds' fees	375,000	368,374	(6,626)	429,764
Concealed weapon permits	11,486	16,845	5,359	6,815
Beer and wine permits	2,500	3,395	895	2,470
Other	3,300	6,665	3,365	4,500
Total permits and fees	1,192,286	1,287,652	95,366	1,410,624
Sales and Services:				
Collection fees - tax	226,366	253,177	26,811	227,149
Sustainable communities	210,000	106,608	(103,392)	60,085
Social services	30,000	57,122	27,122	55,533
Tax	21,000	135,774	114,774	183,675
Fire inspections	61,000	65,058	4,058	54,967
Sheriff	43,495	64,991	21,496	51,036
Health	1,275,373	1,177,452	(97,921)	1,328,198
Library	20,000	24,273	4,273	29,542
Recreation fees	35,000	42,403	7,403	37,865
Charges to other funds	197,000	197,000	-	-
Other	-	677	677	91,902
Total sales and services	2,119,234	2,124,535	5,301	2,119,952
Investment Earnings:				
Interest on investments	1,100,000	655,491	(444,509)	1,206,366
Total investments earnings	1,100,000	655,491	(444,509)	1,206,366
Other General Revenues:				
Rent	58,412	170,674	112,262	55,814
Contributions and donations	177,398	213,131	35,733	187,299
Miscellaneous	-	127,669	127,669	234,576
Total other general revenue	235,810	511,474	275,664	477,689
Total revenues	75,572,869	76,066,197	493,328	72,086,457
Expenditures:				
General Government:				
Governing Board:				
Salaries and benefits	269,029	264,101	4,928	246,529
Other operating expenditures	198,005	198,188	(183)	121,884
Capital outlay	2,490	-	2,490	-
Total governing board	469,524	462,289	7,235	368,413
Administration:				
Salaries and benefits	490,784	460,999	29,785	584,092
Other operating expenditures	89,069	55,104	33,965	88,684
Capital outlay	49,000	-	49,000	-
Total administration	628,853	516,103	112,750	672,776

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	2009			2008
	Final Budget	Actual	Variance	Actual
Finance:				
Salaries and benefits	532,322	502,005	30,317	497,127
Other operating expenditures	159,194	109,953	49,241	106,165
Total finance	691,516	611,958	79,558	603,292
Information Services:				
Salaries and benefits	697,156	660,672	36,484	600,207
Other operating expenditures	369,267	277,109	92,158	340,919
Capital outlay	100,500	46,467	54,033	74,740
Total information services	1,166,923	984,248	182,675	1,015,866
Tax				
Salaries and benefits	951,547	901,337	50,210	776,215
Other operating expenditures	1,208,284	1,084,756	123,528	470,500
Capital outlay	21,358	19,962	1,396	-
Total tax	2,181,189	2,006,055	175,134	1,246,715
Legal Services:				
Salaries and benefits	121,625	64,210	57,415	120,046
Professional services	110,000	107,600	2,400	102,866
Other operating expenses	33,910	25,451	8,459	31,940
Total legal services	265,535	197,261	68,274	254,852
Court Programs:				
Other operating expenditures	112,499	75,041	37,458	71,642
Total court programs	112,499	75,041	37,458	71,642
Elections:				
Salaries and benefits	189,448	188,002	1,446	165,260
Other operating expenses	177,383	160,489	16,894	167,825
Capital outlay	-	-	-	42,095
Total elections	366,831	348,491	18,340	375,180
Community/Human Relations				
Salaries and benefits	248,443	247,840	603	41,823
Other operating expenses	75,354	33,559	41,795	13,722
Total community/human relations	323,797	281,399	42,398	55,545
General Services:				
Salaries and benefits	395,906	-	395,906	-
Other operating expenses	841,623	375,788	465,835	163,653
Capital outlay	300,000	-	300,000	237,400
Total general services	1,537,529	375,788	1,161,741	401,053

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	2009			2008
	Final Budget	Actual	Variance	Actual
Register of Deeds:				
Salaries and benefits	325,060	312,027	13,033	296,615
Other operating expenses	136,194	95,447	40,747	104,442
Total Register of Deeds	461,254	407,474	53,780	401,057
Facilities Management:				
Salaries and benefits	495,412	486,981	8,431	404,121
Other operating expenditures	1,023,216	771,702	251,514	655,899
Total buildings and grounds	1,518,628	1,258,683	259,945	1,084,706
Garage:				
Salaries and benefits	93,913	94,636	(723)	91,927
Other operating expenditures	21,282	(80,561)	101,843	(56,388)
Capital outlay	73,000	65,336	7,664	44,033
Total garage	188,195	79,411	108,784	79,572
Total general government	9,912,273	7,604,201	2,308,072	6,630,669
Public Safety:				
Sheriff:				
Salaries and benefits	4,033,427	4,008,364	25,063	3,794,725
Other operating expenditures	845,400	687,723	157,677	668,777
Capital outlay	648,761	533,089	115,672	346,155
Total sheriff	5,527,588	5,229,176	298,412	4,809,657
Telecommunications:				
Salaries and benefits	922,486	897,010	25,476	885,114
Other operating expenses	511,318	152,461	358,857	97,064
Capital outlay	103,095	43,322	59,773	5,960
Total telecommunications	1,536,899	1,092,793	444,106	988,138
Jail:				
Salaries and benefits	955,934	858,743	97,191	700,387
Other operating expenses	446,118	367,004	79,114	296,437
Capital outlay	25,000	20,705	4,295	-
Total jail	1,427,052	1,246,452	180,600	996,824
Pension Trust Fund	50,000	40,000	10,000	-
Inspections:				
Salaries and benefits	551,621	472,321	79,300	462,489
Other operating expenditures	62,822	47,549	15,273	50,858
Capital outlay	-	-	-	102,515
Total inspections	614,443	519,870	94,573	615,862

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	2009			2008
	Final Budget	Actual	Variance	Actual
Fire Inspections:				
Salaries and benefits	252,476	252,489	(13)	242,489
Other operating expenses	36,556	24,100	12,456	26,120
Total fire inspections	289,032	276,589	12,443	268,609
Emergency Operations:				
Salaries and benefits	180,723	179,774	949	172,016
Other operating expenditures	295,111	224,756	70,355	252,779
Capital outlay	23,884	23,884	-	21,955
Total emergency operations	499,718	428,414	71,304	446,750
Emergency Medical Services:				
Other operating expenditures	9,821	8,837	984	8,022
Assistance to County rescue squads	75,300	45,000	30,300	65,186
Contracted services	1,911,638	1,892,373	19,265	1,717,464
Total emergency medical services	1,996,759	1,946,210	50,549	1,790,672
Court-Related Programs:				
Salaries and benefits	232,676	225,205	7,471	236,620
Operating expenses	441,879	416,515	25,364	409,508
Total court related programs	674,555	641,720	32,835	646,128
			-	
Total public safety	12,616,046	11,421,224	1,194,822	10,562,640
Economic and Physical Development:				
Sustainable Communities:				
Salaries and employee benefits	161,532	20,964	140,568	-
Other operating expenditures	171,150	95,675	75,475	-
Total planning	332,682	116,639	216,043	-
Planning:				
Salaries and employee benefits	517,562	517,613	(51)	457,407
Other operating expenditures	188,463	144,242	44,221	51,656
Capital outlay	3,500	-	3,500	18,169
Total planning	709,525	661,855	47,670	527,232
Central Permitting:				
Salaries and employee benefits	211,973	206,561	5,412	194,076
Other operating expenses	35,953	16,291	19,662	21,721
Capital outlay	-	-	-	6,864
Total central permitting	247,926	222,852	25,074	222,661
Erosion Control:				
Salaries and benefits	132,847	132,322	525	159,736
Operating expenses	23,656	17,111	6,545	13,497
Capital outlay	-	-	-	19,248
Total erosion control	156,503	149,433	7,070	192,481

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	2009			2008
	Final Budget	Actual	Variance	Actual
Economic Development:				
Other operating expenditures	525,044	415,606	109,438	479,313
Total economic development	525,044	415,606	109,438	479,313
County Extension:				
Salaries and benefits	7,146	10,450	(3,304)	13,908
Other operating expenditures	353,079	322,892	30,187	340,933
Total county extension	360,225	333,342	26,883	354,841
Environmental Services				
Salaries and employee benefits	121,153	119,709	1,444	80,855
Other operating expenditures	31,465	19,037	12,428	14,312
Capital outlay	-	-	-	25,653
Total environmental services	152,618	138,746	13,872	120,820
Soil and Water Conservation:				
Salaries and employee benefits	178,860	176,408	2,452	168,944
Other operating expenditures	34,385	16,105	18,280	23,262
Capital outlay	-	-	-	22,768
Total soil and water	213,245	192,513	20,732	214,974
Travel and Tourism:				
Salaries and employee benefits	74,144	74,262	(118)	70,007
Other operating expenses	49,156	26,707	22,449	24,857
Total travel and tourism	123,300	100,969	22,331	94,864
Appropriations to non- profit agencies	42,500	32,500	10,000	-
Total economic and physical development	2,863,568	2,364,455	499,113	2,207,186
Human Services:				
Health:				
Salaries and benefits	4,820,267	4,399,399	420,868	4,137,719
Other operating expenditures	1,319,111	1,040,151	278,960	999,018
Capital outlay	62,199	59,398	2,801	37,733
Total health	6,201,577	5,498,948	702,629	5,174,470
Social Services:				
Administration				
Salaries and benefits	4,694,069	4,546,295	147,774	4,238,516
Other operating expenditures	995,569	895,257	100,312	865,314
Total administration	5,689,638	5,441,552	248,086	5,103,830

CHATHAM COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	2009			2008
	Final Budget	Actual	Variance	Actual
Public Assistance:				
Special Assistance to Adults	500,000	512,047	(12,047)	486,839
Day Care	2,390,996	2,391,136	(140)	2,090,329
Foster Care - IV E	555,000	260,935	294,065	242,906
Medicaid - County Share	1,288,972	1,038,744	250,228	1,962,822
State Foster Home	566,000	277,732	288,268	116,270
Other assistance programs	981,313	853,438	127,875	674,389
Total public assistance	6,282,281	5,334,032	948,249	5,573,555
Total social services	11,971,919	10,775,584	1,196,335	10,677,385
Mental Health:				
Mental health appropriation	426,158	426,158	-	408,667
Other expenditures	161,375	158,514	2,861	156,903
Total mental health	587,533	584,672	2,861	565,570
Council on Aging:				
Salaries and benefits	143,711	143,701	10	134,738
Other operating expenditures	3,782	3,781	1	3,147
Appropriation	708,656	708,656	-	596,743
Total council on aging	856,149	856,138	11	734,628
Family Resource Center:				
Salaries and benefits	71,573	71,255	318	69,497
Operating expenses	300	208	92	7,211
Total Family Resource Center	71,873	71,463	410	76,708
Appropriations to non- profit agencies	1,034,803	1,026,802	8,001	596,353
Total human services	20,723,854	18,813,607	1,910,247	17,825,114
Cultural and Recreational:				
Library:				
Salaries and benefits	577,677	531,988	45,689	526,877
Other operating expenditures	363,405	248,473	114,932	251,094
Capital outlay	96,119	79,518	16,601	-
Total library	1,037,201	859,979	177,222	777,971
Appropriations to nonprofit agencies	22,000	22,000	-	27,000
Recreation:				
Salaries and benefits	299,930	290,102	9,828	247,019
Other operating expenditures	358,823	265,463	93,360	378,554
Capital outlay	765,680	763,933	1,747	2,886,071
Total recreation	1,424,433	1,319,498	104,935	3,511,644
Total cultural and recreational	2,483,634	2,201,477	282,157	4,316,615

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	2009			2008
	Final Budget	Actual	Variance	Actual
Education:				
Public Schools:				
Appropriation	23,457,441	23,457,441	-	21,414,406
Other	17,084	-	-	12,671
Capital outlay	3,895,170	2,914,556	980,614	1,606,260
Total Public Schools	27,369,695	26,371,997	997,698	23,033,337
Community College:				
Community college - current	419,466	419,466	-	410,175
Arts incubator	68,513	68,513	-	88,513
Community college - capital outlay	62,497	62,496	1	-
Total community college	550,476	550,475	1	498,688
Total Education	27,920,171	26,922,472	997,699	23,532,025
Debt Service:				
Principal:				
Public schools - principal	2,378,373	1,897,070	481,303	1,802,987
Community college - principal	51,623	51,623	-	52,706
General building projects - principal	72,000	72,000	-	-
Capital lease principal	11,876	11,875	1	11,430
Total principal	2,513,872	2,032,568	481,304	1,867,123
Interest and Fees:				
Public schools - interest	1,055,624	1,536,926	(481,302)	543,481
Community college - interest	10,086	10,085	1	12,062
General building projects - interest	593,789	593,789	-	1,649,413
Capital lease interest	1,445	1,444	1	1,890
Total interest	1,660,944	2,142,244	(481,300)	2,206,846
Total debt service	4,174,816	4,174,812	4	4,073,969
Total expenditures	80,694,362	73,502,248	7,192,114	69,148,218
		73,502,248		
Revenues over (under) expenditures	(5,121,493)	2,563,949	7,685,442	2,938,239

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	2009			2008
	Final Budget	Actual	Variance	Actual
Other Financing Sources (Uses):				
Operating transfers in:				
Special Revenue Funds:				
Recreation	746,685	848,672	101,987	1,360,794
Enhanced 911	1,403,083	1,152,638	(250,445)	-
Equipment Capital Reserve	745,449	574,865	(170,584)	-
Emergency Vehicle Replacement	-	-	-	20,186
Industrial Reserve	41,730	41,315	(415)	-
Impact fees	1,183,624	-	(1,183,624)	1,055,624
Personnel Savings	380,700	380,700	-	-
School Capital Reserve	4,350	-	(4,350)	-
Capital Improvements Reserve	665,789	665,789	-	593,789
Capital Projects Funds:				
Facilities Improvements	45,488	45,488	-	-
Total operating transfers in	<u>5,216,898</u>	<u>3,709,467</u>	<u>(1,507,431)</u>	<u>3,030,393</u>
Operating transfers out:				
Special Revenue Funds:				
CIP Reserve				
General	(3,611,333)	(3,611,333)	-	(3,410,007)
Parks	(522,266)	(522,266)	-	-
Equipment Capital Reserve	(600,000)	-	600,000	(1,100,000)
Utility	(1,444,534)	(1,444,534)	-	(1,494,003)
Capital Projects:				
Imaging project	-	-	-	(100,000)
Total operating transfers out	<u>(6,178,133)</u>	<u>(5,578,133)</u>	<u>600,000</u>	<u>(6,104,010)</u>
Total operating transfers in (out)	<u>(961,235)</u>	<u>(1,868,666)</u>	<u>(907,431)</u>	<u>(3,073,617)</u>
Total other financing sources (uses)	<u>(961,235)</u>	<u>(1,868,666)</u>	<u>(907,431)</u>	<u>(3,073,617)</u>
Net change in fund balance	(6,082,728.00)	695,283.00	6,778,011	(135,378.00)
Appropriated fund balance	<u>6,082,728</u>	-	<u>(6,082,728)</u>	-
Net change in fund balance	<u>-</u>	<u>695,283</u>	<u>695,283</u>	<u>(135,378)</u>
Fund Balances:				
Beginning of year - July 1		<u>21,693,705</u>	-	<u>21,829,083</u>
End of year - June 30		<u>\$ 22,388,988</u>		<u>\$ 21,693,705</u>

CHATHAM COUNTY, NORTH CAROLINA

IMPACT FEES
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	2009			2008
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Permits and fees	\$ 2,515,000	\$ 1,308,810	\$ (1,206,190)	\$ 2,322,991
Investment earnings	150,000	163,464	13,464	291,752
Total revenues	<u>2,665,000</u>	<u>1,472,274</u>	<u>(1,192,726)</u>	<u>2,614,743</u>
Expenditures:				
Education	<u>12,481,376</u>	<u>-</u>	<u>12,481,376</u>	<u>-</u>
Revenues over (under) expenditures	<u>(9,816,376)</u>	<u>1,472,274</u>	<u>11,288,650</u>	<u>2,614,743</u>
Other Financing Sources (Uses):				
Transfers to other funds:				
General Fund	(1,183,624)	-	1,183,624	(1,055,624)
Appropriated fund balance	<u>11,000,000</u>	<u>-</u>	<u>(11,000,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>9,816,376</u>	<u>-</u>	<u>(9,816,376)</u>	<u>(1,055,624)</u>
Net change in fund balance	<u>\$ -</u>	<u>1,472,274</u>	<u>\$ 1,472,274</u>	<u>1,559,119</u>
Fund Balance:				
Beginning of year - July 1		<u>11,187,339</u>		<u>9,628,220</u>
End of year - June 30		<u>\$ 12,659,613</u>		<u>\$ 11,187,339</u>

CHATHAM COUNTY, NORTH CAROLINA

**CAPITAL IMPROVEMENT RESERVE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2009**

	2009			2008
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
Revenues:				
Investment earnings	\$ 35,000	\$ 145,068	\$ 110,068	\$ 717,459
Expenditures:				
General government	<u>6,980,544</u>	<u>-</u>	<u>6,980,544</u>	<u>-</u>
Revenues over (under) expenditures	<u>(6,945,544)</u>	<u>145,068</u>	<u>7,090,612</u>	<u>717,459</u>
Other Financing Sources (Uses):				
Transfers from (to) other funds	2,945,544	324,341	(2,621,203)	2,816,218
Proceeds to (from) borrowing	-	1,628,473	1,628,473	-
Appropriated fund balance	<u>4,000,000</u>	<u>-</u>	<u>(4,000,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>6,945,544</u>	<u>1,952,814</u>	<u>(4,992,730)</u>	<u>2,816,218</u>
Net change in fund balance	<u>\$ -</u>	<u>2,097,882</u>	<u>\$ 2,097,882</u>	<u>3,533,677</u>
Fund Balances:				
Beginning of year - July 1		<u>8,316,368</u>		<u>4,782,691</u>
End of year - June 30		<u>\$ 10,414,250</u>		<u>\$ 8,316,368</u>

CHATHAM COUNTY, NORTH CAROLINA

**FACILITIES IMPROVEMENTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	Project Budget	Actual		Total	Variance Over/Under
		Prior Years	Current Year		
Revenues:					
Investment earnings	\$ -	\$ 18,217	\$ 906	\$ 19,123	\$ 19,123
Grant			6,000	6,000	\$ 6,000
Donations	-	7,500	-	7,500	7,500
Total revenue	-	25,717	6,906	32,623	32,623
Expenditures:					
General government:					
Dunlap Renovations	1,575,296	1,501,294	2,600	1,503,894	71,402
Performance Building	4,000,000	-	3,484,281	3,484,281	515,719
Total general government	5,575,296	1,501,294	3,486,881	4,988,175	587,121
Human services:					
Social Services Building:	5,800,000	4,958,265	599,454	5,557,719	242,281
Public safety:					
Judicial Facility	23,906,000	538,033	578,900	1,116,933	22,789,067
Law Enforcement Center	480,692	34,256	27,083	61,339	419,353
Total public safety	24,386,692	572,289	605,983	1,178,272	23,208,420
Cultural and recreational:					
Library	7,880,796	704,960	120,924	825,884	7,054,912
Education:					
CCCC-Pittsboro	4,110,900	187,073	53,776	240,849	3,870,051
CCCC-Siler City	6,015,447	269,505	103,089	372,594	5,642,853
Auditorium	-	13,128	-	13,128	(13,128)
Total Education	10,126,347	469,706	156,865	626,571	9,499,776
Total expenditures	53,769,131	8,206,514	4,970,107	13,176,621	40,592,510
Revenues over (under) expenditures	(53,769,131)	(8,180,797)	(4,963,201)	(13,143,998)	40,625,133
Other Financing Sources (Uses):					
Transfers from (to) other funds:					
General Fund	2,055,988	1,612,358	(45,488)	1,566,870	(489,118)
Capital Reserve			2,090,300	2,090,300	2,090,300
Proceeds to (from) borrowing	51,713,143	5,800,000	3,744,991	9,544,991	(42,168,152)
Total other financing sources (uses)	53,769,131	7,412,358	5,789,803	13,202,161	(40,566,970)
Net change in fund balance	\$ -	\$ (768,439)	\$ 826,602	\$ 58,163	\$ 58,163

CHATHAM COUNTY, NORTH CAROLINA

**SCHOOL CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>Project Budget</u>	<u>Actual</u>			<u>Variance Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>	
Revenues:					
Investment earnings	\$ -	\$ -	\$ 22,665	\$ 22,665	\$ 22,665
Expenditures:					
Education:					
Construction					
Virginia Cross Elementary	17,887,373	16,738,486	196,632	16,935,118	952,255
JM Cafeteria	3,921,923	3,521,453	(7,759)	3,513,694	408,229
Briar Chapel Middle School	24,000,000	123,768	2,663,891	2,787,659	21,212,341
Northwood Expansion	4,500,000	-	2,303,270	2,303,270	2,196,730
Northeast High School	363,237	-	363,236	363,236	1
	<u>50,672,533</u>	<u>20,383,707</u>	<u>5,519,270</u>	<u>25,902,977</u>	<u>24,769,556</u>
Revenues over (under) expenditures	<u>(50,672,533)</u>	<u>(20,383,707)</u>	<u>(5,496,605)</u>	<u>(25,880,312)</u>	<u>24,792,221</u>
Other Financing Sources (Uses):					
Debt obligations issued					
Virginia Cross Elementary	17,887,373	17,890,000	(963,548)	16,926,452	(960,921)
JM Cafeteria	3,921,923	3,921,923	(409,916)	3,512,007	(409,916)
Briar Chapel Middle School	24,000,000	60,386	24,000,000	24,060,386	60,386
Northwood Expansion	4,500,000	-	4,500,000	4,500,000	-
Northeast High School	363,237	-	-	-	(363,237)
	<u>50,672,533</u>	<u>21,872,309</u>	<u>27,126,536</u>	<u>48,998,845</u>	<u>(1,673,688)</u>
Transfers from (to) other funds:					
Capital Reserve	-	1,008,717	756,184	1,764,901	1,764,901
Total other financing sources (uses)	<u>50,672,533</u>	<u>22,881,026</u>	<u>27,882,720</u>	<u>50,763,746</u>	<u>91,213</u>
Net change in fund balance	\$ -	\$ 2,497,319	\$ 22,386,115	\$ 24,883,434	\$ 24,883,434

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NON-MAJOR GOVERNMENTAL FUNDS

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CHATHAM COUNTY, NORTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2009

	Total Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Assets:			
Cash, cash equivalents and investments	\$ 7,058,685	\$ 224,017	\$ 7,282,702
Property taxes receivable, net of allowance	180,391	-	180,391
Due from other governmental agencies	103,539	338	103,877
Other receivables	3,987	99	4,086
	<hr/>	<hr/>	<hr/>
Total assets	\$ 7,346,602	\$ 224,454	\$ 7,571,056
	<hr/>	<hr/>	<hr/>
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable and accrued liabilities	\$ 37,969	\$ -	\$ 37,969
Unearned revenues	180,391	-	180,391
Deferred revenues	25,522	-	25,522
	<hr/>	<hr/>	<hr/>
Total liabilities	243,882	-	243,882
	<hr/>	<hr/>	<hr/>
Fund Balances:			
Reserved:			
Reserved by State statute	47,999	-	47,999
For courthouse clocks	65,908	-	65,908
Unreserved:			
Designated - subsequent year's budget	3,936,396	-	3,936,396
Unreserved, undesignated	3,052,417	224,454	3,276,871
	<hr/>	<hr/>	<hr/>
Total fund balances	7,102,720	224,454	7,327,174
	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	\$ 7,346,602	\$ 224,454	\$ 7,571,056
	<hr/>	<hr/>	<hr/>

CHATHAM COUNTY, NORTH CAROLINA

**NONMAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2009**

	Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Revenues:			
Ad valorem taxes	\$ 5,091,904	\$ -	\$ 5,091,904
Restricted intergovernmental	740,839	-	740,839
Permits and fees	113,785	-	113,785
Investment earnings	128,142	3,124	131,266
Other general revenues	59,985	-	59,985
Total revenues	<u>6,134,655</u>	<u>3,124</u>	<u>6,137,779</u>
Expenditures:			
General government	520	6,765	7,285
Public safety	5,090,348	-	5,090,348
Economic and physical development	447,979	-	447,979
Cultural and recreational	13,038	55,998	69,036
Total expenditures	<u>5,551,885</u>	<u>62,763</u>	<u>5,614,648</u>
Revenues over (under) expenditures	<u>582,770</u>	<u>(59,639)</u>	<u>523,131</u>
Other Financing Sources (Uses):			
Transfers from (to) other funds	(3,056,290)	53,499	(3,002,791)
Net change in fund balances	(2,473,520)	(6,140)	(2,479,660)
Fund Balances:			
Beginning of year - July 1	<u>9,576,240</u>	<u>230,594</u>	<u>9,806,834</u>
End of year - June 30	<u>\$ 7,102,720</u>	<u>\$ 224,454</u>	<u>\$ 7,327,174</u>

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of special revenue sources that are legally restricted to expenditures for specific purposes.

Individual Fund Descriptions:

- **Enhanced 911 Fund** – Accounts for the activities of a county-wide emergency telephone service funded by telephone company line charges.
- **Forfeited Property Fund** – Accounts for revenues received from Federal and State law enforcement agencies as a result of property confiscations through court convictions of criminal activities. These funds must be used by the County for law enforcement purposes.
- **School Capital Reserve Fund** – Accounts for the accumulation of funds to be used to offset a portion of the cost of new school construction.
- **Recreation – Payment in Lieu Fund** – Accounts for an additional fee charged to developers of new subdivision lots (except family subdivisions) within the County. Recreation fees are used to offset the cost of recreational facilities within the district that the subdivision is located.
- **Bynum Canoe Access Trust Fund** – Accounts for the funds received from Triangle Land Conservancy to aid in the maintenance and upkeep of the Haw River canoe access.
- **Industrial Reserve Fund** – Accounts for the accumulation of funds to be used for industrial recruitment.
- **Parks Foundation Trust Fund** – Accounts for the money received on behalf of the Chatham County Parks Foundation to aid in financing recreational activities.
- **Equipment Capital Reserve Fund** – Accounts for the accumulation of funds for large capital purchases.
- **Emergency Vehicle Capital Reserve Fund** – Accounts for the accumulation of funds to assist local rescue squads with the purchase of emergency vehicles.
- **Personnel Savings Fund** – Accounts for the accumulation of funds resulting from lapsed salaries which will be used to offset the cost of the County's pay-for-performance merit system.
- **Community Development Fund** – Accounts for the accumulation of monies to fund a low interest loan program administered by the Chatham County Economic Development Corporation.
- **Economic and Community Development Fund** – Accounts for the activities financed under grant agreements for the North Carolina Department of Commerce.
- **Courthouse Clock Fund** – Accounts for monies held for maintenance of the courthouse clocks.
- **Library Foundation Reserve Fund** – Accounts for the money received to aid in financing library capital and other expenses.
- **Special Fire District Funds** – Accounts for the revenues of the fire districts within the County.

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL REVENUE FUNDS - NONMAJOR FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2009

	Emergency Telephone System	Forfeited Property	School Capital Reserve	Recreation Payment In Lieu	Bynum Canoe Access Trust	Industrial Reserve	Parks Foundation Trust
Assets:							
Cash, cash equivalents and investments	\$ 1,198,611	\$ 87,285	\$ -	\$ 696,799	\$ 9,023	\$ -	\$ 80,796
Property taxes receivable, net	-	-	-	-	-	-	-
Due from other governmental agencies	39,702	4,408	-	-	-	-	63
Other receivables	758	53	-	662	4	-	36
Total assets	<u>\$ 1,239,071</u>	<u>\$ 91,746</u>	<u>\$ -</u>	<u>\$ 697,461</u>	<u>\$ 9,027</u>	<u>\$ -</u>	<u>\$ 80,895</u>
Liabilities and Fund Balances:							
Liabilities:							
Accounts payable and accrued liabilities	\$ 428	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenues	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Total liabilities	<u>428</u>	<u>243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Reserved by State statute	40,460	4,461	-	662	4	-	99
Unreserved:							
Designated - subsequent year's budget	500,000	47,100	-	428,000	9,023	-	72,500
Unreserved	698,183	39,942	-	268,799	-	-	8,296
Total fund balances	<u>1,238,643</u>	<u>91,503</u>	<u>-</u>	<u>697,461</u>	<u>9,027</u>	<u>-</u>	<u>80,895</u>
Total liabilities and fund balances	<u>\$ 1,239,071</u>	<u>\$ 91,746</u>	<u>\$ -</u>	<u>\$ 697,461</u>	<u>\$ 9,027</u>	<u>\$ -</u>	<u>\$ 80,895</u>

Equipment Capital Reserve	Emergency Vehicle Replacement Capital Reserve	Personnel Savings Reserve	Community Development	Economic and Community Development	Courthouse Clock	Library Foundation	Special Fire Districts	Total
\$ 2,708,803	\$ 197,110	\$ 926,510	\$ -	\$ 368,267	\$ 65,879	\$ 595	\$ 719,007	\$ 7,058,685
-	-	-	-	-	-	-	180,391	180,391
-	-	-	-	59,366	-	-	-	103,539
1,431	86	555	-	161	29	-	212	3,987
<u>\$ 2,710,234</u>	<u>\$ 197,196</u>	<u>\$ 927,065</u>	<u>\$ -</u>	<u>\$ 427,794</u>	<u>\$ 65,908</u>	<u>\$ 595</u>	<u>\$ 899,610</u>	<u>\$ 7,346,602</u>
\$ -	\$ -	\$ -	\$ -	\$ 37,298	\$ -	\$ -	\$ -	\$ 37,969
-	-	-	-	-	-	-	180,391	180,391
-	-	-	-	-	-	-	25,522	25,522
-	-	-	-	37,298	-	-	205,913	243,882
1,431	86	555	-	-	29	-	212	47,999
1,158,006	190,000	790,000	-	-	60,000	-	681,767	3,936,396
1,550,797	7,110	136,510	-	390,496	5,879	595	11,718	3,118,325
<u>2,710,234</u>	<u>197,196</u>	<u>927,065</u>	<u>-</u>	<u>390,496</u>	<u>65,908</u>	<u>595</u>	<u>693,697</u>	<u>7,102,720</u>
<u>\$ 2,710,234</u>	<u>\$ 197,196</u>	<u>\$ 927,065</u>	<u>\$ -</u>	<u>\$ 427,794</u>	<u>\$ 65,908</u>	<u>\$ 595</u>	<u>\$ 899,610</u>	<u>\$ 7,346,602</u>

CHATHAM COUNTY, NORTH CAROLINA

**SPECIAL REVENUE FUNDS - NONMAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2009**

	Emergency System 911	Forfeited Property	School Capital Reserve	Recreation Payment In Lieu	Bynum Canoe Access Trust	Industrial Reserve	Parks Foundation Trust
Revenues:							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted intergovernmental	502,904	70,185	-	-	-	-	-
Permits and fees	-	-	-	113,785	-	-	-
Investment earnings	26,598	1,749	43	20,834	134	393	1,088
Other general revenues	-	1,088	-	-	-	-	15,871
Total revenues	<u>529,502</u>	<u>73,022</u>	<u>43</u>	<u>134,619</u>	<u>134</u>	<u>393</u>	<u>16,959</u>
Expenditures:							
General government	-	-	-	-	-	-	-
Public safety	132,223	118,194	-	-	-	-	-
Economic and physical development	-	-	-	-	-	-	-
Cultural and recreational	-	-	-	-	930	-	12,108
Total expenditures	<u>132,223</u>	<u>118,194</u>	<u>-</u>	<u>-</u>	<u>930</u>	<u>-</u>	<u>12,108</u>
Revenues over (under) expenditures	<u>397,279</u>	<u>(45,172)</u>	<u>43</u>	<u>134,619</u>	<u>(796)</u>	<u>393</u>	<u>4,851</u>
Other Financing Sources (Uses):							
Transfers from (to) other funds	<u>(1,152,638)</u>	<u>-</u>	<u>(4,601)</u>	<u>(902,171)</u>	<u>-</u>	<u>(41,315)</u>	<u>-</u>
Net change in fund balance	(755,359)	(45,172)	(4,558)	(767,552)	(796)	(40,922)	4,851
Fund Balances:							
Beginning of year - July 1	<u>1,994,002</u>	<u>136,675</u>	<u>4,558</u>	<u>1,465,013</u>	<u>9,823</u>	<u>40,922</u>	<u>76,044</u>
End of year - June 30	<u>\$ 1,238,643</u>	<u>\$ 91,503</u>	<u>\$ -</u>	<u>\$ 697,461</u>	<u>\$ 9,027</u>	<u>\$ -</u>	<u>\$ 80,895</u>

<u>Equipment Capital Reserve</u>	<u>Emergency Vehicle Replacement Capital Reserve</u>	<u>Personnel Savings Reserve</u>	<u>Community Development</u>	<u>Economic and Community Development</u>	<u>Courthouse Clock</u>	<u>Library Foundation</u>	<u>Special Fire Districts</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,091,904	\$ 5,091,904
-	-	-	-	167,750	-	-	-	740,839
-	-	-	-	-	-	-	-	113,785
44,541	2,684	17,711	-	5,029	902	500	5,936	128,142
43,024	-	-	-	-	-	2	-	59,985
<u>87,565</u>	<u>2,684</u>	<u>17,711</u>	<u>-</u>	<u>172,779</u>	<u>902</u>	<u>502</u>	<u>5,097,840</u>	<u>6,134,655</u>
-	-	-	-	-	520	-	-	520
-	-	-	-	-	-	-	4,839,931	5,090,348
-	-	-	277,208	170,771	-	-	-	447,979
-	-	-	-	-	-	-	-	13,038
-	-	-	<u>277,208</u>	<u>170,771</u>	<u>520</u>	<u>-</u>	<u>4,839,931</u>	<u>5,551,885</u>
<u>87,565</u>	<u>2,684</u>	<u>17,711</u>	<u>(277,208)</u>	<u>2,008</u>	<u>382</u>	<u>502</u>	<u>257,909</u>	<u>582,770</u>
<u>(574,865)</u>	<u>-</u>	<u>(380,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,056,290)</u>
(487,300)	2,684	(362,989)	(277,208)	2,008	382	502	257,909	(2,473,520)
<u>3,197,534</u>	<u>194,512</u>	<u>1,290,054</u>	<u>277,208</u>	<u>388,488</u>	<u>65,526</u>	<u>93</u>	<u>435,788</u>	<u>9,576,240</u>
<u>\$ 2,710,234</u>	<u>\$ 197,196</u>	<u>\$ 927,065</u>	<u>\$ -</u>	<u>\$ 390,496</u>	<u>\$ 65,908</u>	<u>\$ 595</u>	<u>\$ 693,697</u>	<u>\$ 7,102,720</u>

CHATHAM COUNTY, NORTH CAROLINA

**EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	2009			2008
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Other taxes and licenses:				
Land lines	\$ -	\$ -	\$ -	\$ 138,653
Restricted intergovernmental:				
Emergency Telephone System	420,000	502,904	82,904	262,498
Investment earnings:				
Land lines	15,000	-	(15,000)	29,319
Emergency Telephone System	14,000	26,598	12,598	21,231
Total revenues	<u>449,000</u>	<u>529,502</u>	<u>80,502</u>	<u>451,701</u>
Expenditures:				
Public safety				
Land lines	-	-	-	161,226
Other	1,024,000	132,223	891,777	58,858
Capital	-	-	-	-
Total expenditures	<u>1,024,000</u>	<u>132,223</u>	<u>891,777</u>	<u>220,084</u>
Revenues over (under) expenditures	<u>(575,000)</u>	<u>397,279</u>	<u>(811,275)</u>	<u>231,617</u>
Other Financing Sources (Uses):				
Transfers from (to) other funds				
Land lines	(1,152,638)	(1,152,638)	(902,193)	-
Appropriated fund balance:				
Land lines	1,137,638	-	-	-
Emergency Telephone System	590,000	-	-	-
Total other financing sources (uses)	<u>575,000</u>	<u>(1,152,638)</u>	<u>(902,193)</u>	<u>-</u>
Net change in fund balance				
Land lines	-	(1,152,638)	(1,152,638)	6,746
Emergency Telephone System	-	397,279	397,279	224,871
	-	(755,359)	<u>\$ (755,359)</u>	231,617
Fund Balances:				
Beginning of year - July 1				
Land lines		1,152,638		1,145,892
Emergency Telephone System		841,364		616,493
		<u>1,994,002</u>		<u>1,762,385</u>
End of year - June 30				
Land lines		-		1,152,638
Emergency Telephone System		1,238,643		841,364
Total		<u>\$ 1,238,643</u>		<u>\$ 1,994,002</u>

CHATHAM COUNTY, NORTH CAROLINA

**FORFEITED PROPERTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	2009			2008
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Restricted intergovernmental:				
Controlled substance tax	\$ 40,769	\$ 45,234	\$ 4,465	\$ 52,166
Drug forfeiture funds	-	24,951	24,951	91,566
Investment earnings:				
Controlled substance tax	500	1,137	637	4,072
Drug forfeiture funds	1,500	612	(888)	6,644
Other general revenues:				
Controlled substance tax	-	-	-	109
Drug forfeiture funds	-	1,088	1,088	611
Total revenues	<u>42,769</u>	<u>73,022</u>	<u>30,253</u>	<u>155,168</u>
Expenditures:				
Public safety:				
Controlled substance tax:				
Operating expenditures	66,769	39,003	27,766	55,679
Capital outlay	64,886	-	64,886	33,172
Forfeited property:				
Operating expenditures	-	63,978	(63,978)	28,784
Capital outlay	<u>15,214</u>	<u>15,213</u>	<u>1</u>	<u>-</u>
Total expenditures	<u>146,869</u>	<u>118,194</u>	<u>28,675</u>	<u>117,635</u>
Revenues over (under) expenditures	<u>(104,100)</u>	<u>(45,172)</u>	<u>58,928</u>	<u>37,533</u>
Other Financing Sources (Uses):				
Appropriated fund balance:				
Controlled substance tax	25,500	-	(25,500)	-
Drug forfeiture funds	<u>78,600</u>	<u>-</u>	<u>(78,600)</u>	<u>-</u>
Total other financing sources (uses)	<u>104,100</u>	<u>-</u>	<u>(104,100)</u>	<u>-</u>
Net change in fund balance				
Controlled substance tax	(64,886)	7,368	72,254	(32,504)
Drug forfeiture funds	<u>64,886</u>	<u>(52,540)</u>	<u>(117,426)</u>	<u>70,037</u>
	<u>\$ -</u>	<u>(45,172)</u>	<u>\$ (45,172)</u>	<u>37,533</u>
Fund Balance:				
Beginning of year - July 1				
Controlled substance tax		51,982		84,486
Drug forfeiture funds		<u>84,693</u>		<u>14,656</u>
		<u>136,675</u>		<u>99,142</u>
End of year - June 30				
Controlled substance tax		59,350		51,982
Drug forfeiture funds		<u>32,153</u>		<u>84,693</u>
Total		<u>\$ 91,503</u>		<u>\$ 136,675</u>

CHATHAM COUNTY, NORTH CAROLINA

**SCHOOL CAPITAL RESERVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
Revenues:				
Investment earnings	\$ 50	\$ 43	\$ (7)	\$ 57
Other Financing Sources (Uses):				
Transfers from (to) other funds	(4,350)	(4,601)	(251)	
Appropriated fund balance	<u>4,300</u>	<u>-</u>	<u>(4,300)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(4,558)</u>	<u>\$ (4,558)</u>	<u>57</u>
Fund Balance:				
Beginning of year - July 1		<u>4,558</u>		<u>4,501</u>
End of year - June 30		<u>\$ -</u>		<u>\$ 4,558</u>

CHATHAM COUNTY, NORTH CAROLINA

**RECREATION - PAYMENT IN LIEU
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	2009			2008
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Permits and fees	\$ 630,000	\$ 113,785	\$ (516,215)	\$ 776,032
Investment earnings	30,000	20,834	(9,166)	65,150
Total revenues	<u>660,000</u>	<u>134,619</u>	<u>(525,381)</u>	<u>841,182</u>
Expenditures:				
Cultural and recreational	<u>913,315</u>	<u>-</u>	<u>913,315</u>	<u>-</u>
Revenues over (under) expenditures	<u>(253,315)</u>	<u>134,619</u>	<u>387,934</u>	<u>841,182</u>
Other Financing Sources (Uses):				
Transfers from (to) other funds	(746,685)	(902,171)	(155,486)	(1,360,794)
Appropriated fund balance	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>253,315</u>	<u>(902,171)</u>	<u>(1,155,486)</u>	<u>(1,360,794)</u>
Net change in fund balance	<u>\$ -</u>	<u>(767,552)</u>	<u>\$ (767,552)</u>	<u>(519,612)</u>
Fund Balance:				
Beginning of year - July 1		<u>1,465,013</u>		<u>1,984,625</u>
End of year - June 30		<u>\$ 697,461</u>		<u>\$ 1,465,013</u>

CHATHAM COUNTY, NORTH CAROLINA

BYNUM CANOE ACCESS TRUST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
Revenues:				
Investment earnings	\$ 100	\$ 134	\$ 34	\$ 722
Expenditures:				
Cultural and recreational	9,315	930	8,385	-
Revenues over (under) expenditures	(9,215)	(796)	8,419	722
Other Financing Sources (Uses):				
Transfers from (to) other funds				
Appropriated fund balance	9,215	-	(9,215)	-
Net change in fund balance	\$ -	(796)	\$ (796)	722
Fund Balance:				
Beginning of year - July 1		9,823		9,101
End of year - June 30		\$ 9,027		\$ 9,823

CHATHAM COUNTY, NORTH CAROLINA

**INDUSTRIAL RESERVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
Revenues:				
Investment earnings	\$ 450	\$ 393	\$ (57)	\$ 508
Other Financing Sources (Uses):				
Transfers from (to) other funds	(41,370)	(41,315)	-	-
Appropriated fund balance	<u>40,920</u>	<u>-</u>	<u>(40,920)</u>	<u>-</u>
Total other financing sources (uses)	<u>(450)</u>	<u>(41,315)</u>	<u>(40,920)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	(40,922)	<u>\$ (40,977)</u>	508
Fund Balance:				
Beginning of year - July 1		<u>40,922</u>		<u>40,414</u>
End of year - June 30		<u>\$ -</u>		<u>\$ 40,922</u>

CHATHAM COUNTY, NORTH CAROLINA

**PARKS FOUNDATION TRUST
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	2009			2008
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Investment earnings	\$ 700	\$ 1,088	\$ 388	\$ 5,500
Other general revenues	20,000	15,871	(4,129)	18,829
Total revenues	20,700	16,959	(3,741)	24,329
Expenditures:				
Cultural and recreational	88,700	12,108	76,592	7,255
Revenues over (under) expenditures	(68,000)	4,851	72,851	17,074
Other Financing Sources (Uses):				
Appropriated fund balance	68,000	-	(68,000)	-
Net change in fund balance	\$ -	4,851	\$ 4,851	17,074
Fund Balance:				
Beginning of year - July 1		76,044		58,970
End of year - June 30		\$ 80,895		\$ 76,044

CHATHAM COUNTY, NORTH CAROLINA

**EQUIPMENT CAPITAL RESERVE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2009
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	2009			2008
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Investment earnings	\$ -	\$ 44,541	\$ 44,541	\$ 57,097
Other general revenues	-	43,024	43,024	9,570
Total revenues	-	87,565	87,565	66,667
Expenditures:				
General government	1,354,551	-	1,354,551	-
Revenues over (under) expenditures	(1,354,551)	87,565	1,442,116	66,667
Other Financing Sources (Uses):				
Transfers from (to) other funds	(145,449)	(574,865)	(429,416)	1,100,000
Appropriated fund balance	1,500,000	-	(1,500,000)	-
Total other financing sources (uses)	1,354,551	(574,865)	(1,929,416)	1,100,000
Net change in fund balance	\$ -	(487,300)	\$ (487,300)	1,166,667
Fund Balance:				
Beginning of year - July 1		3,197,534		2,030,867
End of year - June 30		\$ 2,710,234		\$ 3,197,534

CHATHAM COUNTY, NORTH CAROLINA

EMERGENCY VEHICLE REPLACEMENT CAPITAL RESERVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008

	2009			2008
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Investment earnings	\$ 2,500	\$ 2,684	\$ 184	\$ 15,788
Expenditures:				
Public safety	183,500	-	183,500	-
Revenues over (under) expenditures	(181,000)	2,684	183,684	15,788
Other Financing Sources (Uses):				
Transfers from (to) other funds	-	-	-	(20,186)
Appropriated fund balance	181,000	-	(181,000)	-
Total other financing sources (uses)	181,000	-	(181,000)	(20,186)
Net change in fund balance	\$ -	2,684	\$ 2,684	(4,398)
Fund Balance:				
Beginning of year - July 1		194,512		198,910
End of year - June 30		\$ 197,196		\$ 194,512

CHATHAM COUNTY, NORTH CAROLINA

**PERSONNEL SAVINGS RESERVE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2009
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
Revenues:				
Investment earnings	<u>30,000</u>	<u>17,711</u>	<u>(12,289)</u>	<u>35,159</u>
Expenditures:				
General government	<u>449,300</u>	<u>-</u>	<u>449,300</u>	<u>-</u>
Revenues over (under) expenditures	<u>(419,300)</u>	<u>17,711</u>	<u>437,011</u>	<u>35,159</u>
Other Financing Sources (Uses):				
Transfers from (to) other funds	<u>(380,700)</u>	<u>(380,700)</u>	<u>-</u>	<u>-</u>
Appropriated fund balance	<u>800,000</u>	<u>-</u>	<u>(800,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>419,300</u>	<u>(380,700)</u>	<u>(800,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(362,989)</u>	<u>\$ (362,989)</u>	<u>35,159</u>
Fund Balance:				
Beginning of year - July 1		<u>1,290,054</u>		<u>1,254,895</u>
End of year - June 30		<u>\$ 927,065</u>		<u>\$ 1,290,054</u>

CHATHAM COUNTY, NORTH CAROLINA

COMMUNITY DEVELOPMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2009
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008

	2009			2008
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Investment earnings	\$ 2,000	\$ -	\$ (2,000)	\$ 20,387
Total revenues	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>20,387</u>
Expenditures:				
Economic and physical development	<u>278,346</u>	<u>277,208</u>	<u>1,138</u>	<u>-</u>
Total expenditures	<u>278,346</u>	<u>277,208</u>	<u>1,138</u>	<u>-</u>
Revenues over (under) expenditures	<u>(276,346)</u>	<u>(277,208)</u>	<u>(862)</u>	<u>20,387</u>
Other Financing Sources (Uses):				
Appropriated fund balance	<u>276,346</u>	<u>-</u>	<u>(276,346)</u>	<u>-</u>
Total other financing sources (uses)	<u>276,346</u>	<u>-</u>	<u>(276,346)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(277,208)</u>	<u>\$ (277,208)</u>	<u>20,387</u>
Fund Balance:				
Beginning of year - July 1		<u>277,208</u>		<u>256,821</u>
End of year - June 30		<u>\$ -</u>		<u>\$ 277,208</u>

CHATHAM COUNTY, NORTH CAROLINA

**ECONOMIC AND COMMUNITY DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>Project Authorization</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
Revenues:				
Restricted intergovernmental:				
Federal grants:				
CDBG grants:				
Scattered Site Housing Project-2007	\$ 400,000	\$ 148,860	\$ 167,750	\$ 316,610
Scattered Site Housing Project-2009	400,000	-	-	-
URP 2009	75,000	-	-	-
3M Re-Use Project	600,000	172,140	-	172,140
3M Re-Use Project	1,250,000	107,879	-	107,879
Total	<u>2,725,000</u>	<u>428,879</u>	<u>167,750</u>	<u>596,629</u>
Investment earnings	-	67,468	5,029	72,497
Total revenues	<u>2,725,000</u>	<u>496,347</u>	<u>172,779</u>	<u>669,126</u>
Expenditures:				
Economic and physical development:				
CDBG Scattered Site Housing Project-2007:				
Administration	38,000	27,500	10,500	38,000
Construction	342,000	121,360	139,350	260,710
Service delivery costs	-	-	17,000	17,000
Legal and administrative	20,000	156	918	1,074
	<u>400,000</u>	<u>149,016</u>	<u>167,768</u>	<u>316,784</u>
CDBG Scattered Site Housing Project-2009:				
Administration	32,000	-	2,003	2,003
Construction	368,000	-	-	-
	<u>400,000</u>	<u>-</u>	<u>2,003</u>	<u>2,003</u>
Urgent Repair Project - 2009				
Administration	6,500	-	-	-
Construction	68,500	-	-	-
	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

CHATHAM COUNTY, NORTH CAROLINA

ECONOMIC AND COMMUNITY DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Project Authorization</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
CDBG 3M Re-Use Project:				
Administration	126,240	122,300	1,000	123,300
Construction engineering	366,610	244,316	-	244,316
Environmental assessment	35,000	35,000	-	35,000
Surveying / easements	18,000	-	-	-
Legal and administrative	40,000	5,840	-	5,840
Construction	1,835,460	-	-	-
Contingency	928,690	-	-	-
	<u>3,350,000</u>	<u>407,456</u>	<u>1,000</u>	<u>408,456</u>
Total expenditures	<u>4,225,000</u>	<u>556,472</u>	<u>170,771</u>	<u>727,243</u>
Revenues over (under) expenditures	<u>(1,500,000)</u>	<u>(60,125)</u>	<u>2,008</u>	<u>(58,117)</u>
Other Financing Sources (Uses):				
Transfers from (to) other funds	-	448,613	-	448,613
Loan proceeds	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>1,500,000</u>	<u>448,613</u>	<u>-</u>	<u>448,613</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 388,488</u>	<u>2,008</u>	<u>\$ 390,496</u>
Fund Balance:				
Beginning of year - July 1			<u>388,488</u>	
End of year - June 30			<u>\$ 390,496</u>	

CHATHAM COUNTY, NORTH CAROLINA

COURTHOUSE CLOCK

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2009

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
Revenues:				
Investment earnings	\$ 750	\$ 902	\$ 152	\$ 4,833
Expenditures:				
General government	60,750	520	60,230	520
Revenues over (under) expenditures	(60,000)	382	60,382	4,313
Other Financing Sources (Uses):				
Appropriated fund balance	60,000	-	(60,000)	-
Net change in fund balance	\$ -	382	\$ 382	4,313
Fund Balance:				
Beginning of year - July 1		65,526		61,213
End of year - June 30		\$ 65,908		\$ 65,526

CHATHAM COUNTY, NORTH CAROLINA

**LIBRARY FOUNDATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	2009			2008
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Investment earnings	\$ -	\$ 500	\$ 500	\$ 25
Other general revenues	-	<u>2</u>	<u>2</u>	<u>7</u>
Total revenues	-	<u>502</u>	<u>502</u>	<u>32</u>
Revenues over (under) expenditures	-	<u>502</u>	<u>502</u>	<u>32</u>
Net change in fund balance	\$ -	502	\$ 502	32
Fund Balance:				
Beginning of year - July 1		<u>93</u>		<u>61</u>
End of year - June 30		<u>\$ 595</u>		<u>\$ 93</u>

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CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS COMBINING BALANCE SHEET JUNE 30, 2009

	Combined	Bell's Annex	Bennett	Bonlee	Central Chatham
Assets:					
Cash, cash equivalents, and investments	\$ 719,007	\$ 2,926	\$ 6,140	\$ 26,293	\$ 17,652
Property taxes receivable, net	180,391	2,249	3,611	10,810	16,493
Other receivables	<u>212</u>	<u>1</u>	<u>1</u>	<u>6</u>	<u>4</u>
Total assets	<u>\$ 899,610</u>	<u>\$ 5,176</u>	<u>\$ 9,752</u>	<u>\$ 37,109</u>	<u>\$ 34,149</u>
Liabilities and Fund Balances:					
Liabilities:					
Unearned revenues	\$ 25,522	\$ 464	\$ 902	\$ 1,438	\$ 1,691
Deferred revenues	<u>180,391</u>	<u>2,249</u>	<u>3,611</u>	<u>10,810</u>	<u>16,493</u>
Total liabilities	<u>205,913</u>	<u>2,713</u>	<u>4,513</u>	<u>12,248</u>	<u>18,184</u>
Fund Balances:					
Reserved by State statute	212	1	1	6	4
Unreserved:					
Unreserved	<u>693,485</u>	<u>2,462</u>	<u>5,238</u>	<u>24,855</u>	<u>15,961</u>
Total fund balances	<u>693,697</u>	<u>2,463</u>	<u>5,239</u>	<u>24,861</u>	<u>15,965</u>
Total liabilities and fund balances	<u>\$ 899,610</u>	<u>\$ 5,176</u>	<u>\$ 9,752</u>	<u>\$ 37,109</u>	<u>\$ 34,149</u>

Schedule 24

<u>Circle City</u>	<u>Goldston</u>	<u>Hope</u>	<u>Moncure</u>	<u>North Chatham</u>	<u>Parkwood</u>	<u>Staley</u>	<u>West Sanford</u>
\$ 273,890	\$ 9,431	\$ 31,895	\$ 115,651	\$ 200,854	\$ 23,683	\$ 8,640	\$ 1,952
53,910	13,783	10,840	12,172	48,204	4,405	2,777	1,137
<u>84</u>	<u>3</u>	<u>8</u>	<u>34</u>	<u>62</u>	<u>6</u>	<u>3</u>	<u>-</u>
<u>\$ 327,884</u>	<u>\$ 23,217</u>	<u>\$ 42,743</u>	<u>\$ 127,857</u>	<u>\$ 249,120</u>	<u>\$ 28,094</u>	<u>\$ 11,420</u>	<u>\$ 3,089</u>
\$ 2,927	\$ 780	\$ 4,030	\$ 1,029	\$ 11,474	\$ 408	\$ 173	\$ 206
<u>53,910</u>	<u>13,783</u>	<u>10,840</u>	<u>12,172</u>	<u>48,204</u>	<u>4,405</u>	<u>2,777</u>	<u>1,137</u>
<u>56,837</u>	<u>14,563</u>	<u>14,870</u>	<u>13,201</u>	<u>59,678</u>	<u>4,813</u>	<u>2,950</u>	<u>1,343</u>
84	3	8	34	62	6	3	-
<u>270,963</u>	<u>8,651</u>	<u>27,865</u>	<u>114,622</u>	<u>189,380</u>	<u>23,275</u>	<u>8,467</u>	<u>1,746</u>
<u>271,047</u>	<u>8,654</u>	<u>27,873</u>	<u>114,656</u>	<u>189,442</u>	<u>23,281</u>	<u>8,470</u>	<u>1,746</u>
<u>\$ 327,884</u>	<u>\$ 23,217</u>	<u>\$ 42,743</u>	<u>\$ 127,857</u>	<u>\$ 249,120</u>	<u>\$ 28,094</u>	<u>\$ 11,420</u>	<u>\$ 3,089</u>

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
Revenues:			
Ad valorem taxes	\$ 4,765,053	\$ 5,091,904	\$ 326,851
Investment earnings	-	5,936	5,936
Total revenues	<u>4,765,053</u>	<u>5,097,840</u>	<u>332,787</u>
Expenditures:			
Public safety:			
Fire protection contracts	4,597,321	4,597,321	-
Commissions	<u>244,332</u>	<u>242,610</u>	<u>1,722</u>
Total expenditures	<u>4,841,653</u>	<u>4,839,931</u>	<u>1,722</u>
Revenues over (under) expenditures	<u>(76,600)</u>	<u>257,909</u>	<u>334,509</u>
Other Financing Sources (Uses):			
Appropriated fund balance	<u>76,600</u>	-	<u>(76,600)</u>
Net change in fund balance	<u>\$ -</u>	<u>257,909</u>	<u>\$ 257,909</u>
Fund Balances:			
Beginning of year - July 1		<u>435,788</u>	
End of year - June 30		<u>\$ 693,697</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	<u>Bells Annex Fire District</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
Revenues:			
Ad valorem taxes	\$ 57,877	\$ 58,202	\$ 325
Investment earnings	-	32	32
Total revenues	<u>57,877</u>	<u>58,234</u>	<u>357</u>
Expenditures:			
Public safety:			
Fire protection contracts	54,892	54,892	-
Commissions	<u>2,985</u>	<u>2,919</u>	<u>66</u>
Total expenditures	<u>57,877</u>	<u>57,811</u>	<u>66</u>
Revenues over (under) expenditures	-	423	423
Other Financing Sources (Uses):			
Appropriated fund balance	-	-	-
Net change in fund balance	<u>\$ -</u>	423	<u>\$ 423</u>
Fund Balances:			
Beginning of year - July 1		<u>2,040</u>	
End of year - June 30		<u>\$ 2,463</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	Bennett Fire District		
	Final Budget	Actual	Variance Over/Under
Revenues:			
Ad valorem taxes	\$ 80,689	\$ 81,770	\$ 1,081
Investment earnings	-	56	56
Total revenues	<u>80,689</u>	<u>81,826</u>	<u>1,137</u>
Expenditures:			
Public safety:			
Fire protection contracts	76,906	76,906	-
Commissions	<u>3,783</u>	<u>3,681</u>	<u>102</u>
Total expenditures	<u>80,689</u>	<u>80,587</u>	<u>102</u>
Revenues over (under) expenditures	<u>-</u>	<u>1,239</u>	<u>1,239</u>
Other Financing Sources (Uses):			
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>1,239</u>	<u>\$ 1,239</u>
Fund Balances:			
Beginning of year - July 1		<u>4,000</u>	
End of year - June 30		<u>\$ 5,239</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	Bonlee Fire District		
	Final Budget	Actual	Variance Over/Under
Revenues:			
Ad valorem taxes	\$ 192,624	\$ 195,135	\$ 2,511
Investment earnings	-	245	245
Total revenues	<u>192,624</u>	<u>195,380</u>	<u>2,756</u>
Expenditures:			
Public safety:			
Fire protection contracts	185,169	185,169	-
Commissions	<u>9,255</u>	<u>9,148</u>	<u>107</u>
Total expenditures	<u>194,424</u>	<u>194,317</u>	<u>107</u>
Revenues over (under) expenditures	<u>(1,800)</u>	<u>1,063</u>	<u>2,863</u>
Other Financing Sources (Uses):			
Appropriated fund balance	<u>1,800</u>	-	<u>(1,800)</u>
Net change in fund balance	<u>\$ -</u>	<u>1,063</u>	<u>\$ 1,063</u>
Fund Balances:			
Beginning of year - July 1		<u>23,798</u>	
End of year - June 30		<u>\$ 24,861</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	<u>Central Chatham Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
Revenues:			
Ad valorem taxes	\$ 191,334	\$ 194,357	\$ 3,023
Investment earnings	-	169	169
Total revenues	<u>191,334</u>	<u>194,526</u>	<u>3,192</u>
Expenditures:			
Public safety:			
Fire protection contracts	184,136	184,136	-
Commissions	<u>9,198</u>	<u>8,992</u>	<u>206</u>
Total expenditures	<u>193,334</u>	<u>193,128</u>	<u>206</u>
Revenues over (under) expenditures	<u>(2,000)</u>	<u>1,398</u>	<u>3,398</u>
Other Financing Sources (Uses):			
Appropriated fund balance	<u>2,000</u>	-	<u>(2,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>1,398</u>	<u>\$ 1,398</u>
Fund Balances:			
Beginning of year - July 1		<u>14,567</u>	
End of year - June 30		<u>\$ 15,965</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	<u>Circle City Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
Revenues:			
Ad valorem taxes	\$ 742,827	\$ 959,386	\$ 216,559
Investment earnings	-	1,511	1,511
Total revenues	<u>742,827</u>	<u>960,897</u>	<u>218,070</u>
Expenditures:			
Public safety:			
Fire protection contracts	699,080	699,080	-
Commissions	<u>46,547</u>	<u>46,341</u>	<u>206</u>
Total expenditures	<u>745,627</u>	<u>745,421</u>	<u>206</u>
Revenues over (under) expenditures	<u>(2,800)</u>	<u>215,476</u>	<u>218,276</u>
Other Financing Sources (Uses):			
Appropriated fund balance	<u>2,800</u>	-	<u>(2,800)</u>
Net change in fund balance	<u>\$ -</u>	<u>215,476</u>	<u>\$ 215,476</u>
Fund Balances:			
Beginning of year - July 1		<u>55,571</u>	
End of year - June 30		<u>\$ 271,047</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	Goldston Fire District		
	Final Budget	Actual	Variance Over/Under
Revenues:			
Ad valorem taxes	\$ 189,368	\$ 189,311	\$ (57)
Investment earnings	-	115	115
Total revenues	<u>189,368</u>	<u>189,426</u>	<u>58</u>
Expenditures:			
Public safety:			
Fire protection contracts	180,303	180,303	-
Commissions	<u>9,065</u>	<u>8,751</u>	<u>314</u>
Total expenditures	<u>189,368</u>	<u>189,054</u>	<u>314</u>
Revenues over (under) expenditures	<u>-</u>	<u>372</u>	<u>372</u>
Other Financing Sources (Uses):			
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>372</u>	<u>\$ 372</u>
Fund Balances:			
Beginning of year - July 1		<u>8,282</u>	
End of year - June 30		<u>\$ 8,654</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	Hope Fire District		
	Final Budget	Actual	Variance Over/Under
Revenues:			
Ad valorem taxes	\$ 293,020	\$ 301,572	\$ 8,552
Investment earnings	-	321	321
Total revenues	<u>293,020</u>	<u>301,893</u>	<u>8,873</u>
Expenditures:			
Public safety:			
Fire protection contracts	289,886	289,886	-
Commissions	<u>14,134</u>	<u>14,033</u>	<u>101</u>
Total expenditures	<u>304,020</u>	<u>303,919</u>	<u>101</u>
Revenues over (under) expenditures	<u>(11,000)</u>	<u>(2,026)</u>	<u>8,974</u>
Other Financing Sources (Uses):			
Appropriated fund balance	<u>11,000</u>	<u>-</u>	<u>(11,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>(2,026)</u>	<u>\$ (2,026)</u>
Fund Balances:			
Beginning of year - July 1		<u>29,899</u>	
End of year - June 30		<u>\$ 27,873</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	Moncure Fire District		
	Final Budget	Actual	Variance Over/Under
Revenues:			
Ad valorem taxes	\$ 401,854	\$ 414,731	\$ 12,877
Investment earnings	-	1,248	1,248
Total revenues	<u>401,854</u>	<u>415,979</u>	<u>14,125</u>
Expenditures:			
Public safety:			
Fire protection contracts	423,637	423,637	-
Commissions	<u>20,217</u>	<u>19,923</u>	<u>294</u>
Total expenditures	<u>443,854</u>	<u>443,560</u>	<u>294</u>
Revenues over (under) expenditures	<u>(42,000)</u>	<u>(27,581)</u>	<u>14,419</u>
Other Financing Sources (Uses):			
Appropriated fund balance	<u>42,000</u>	<u>-</u>	<u>(42,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>(27,581)</u>	<u>\$ (27,581)</u>
Fund Balances:			
Beginning of year - July 1		<u>142,237</u>	
End of year - June 30		<u>\$ 114,656</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	<u>North Chatham Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
Revenues:			
Ad valorem taxes	\$ 2,313,544	\$ 2,388,099	\$ 74,555
Investment earnings	-	1,925	1,925
Total revenues	<u>2,313,544</u>	<u>2,390,024</u>	<u>76,480</u>
Expenditures:			
Public safety:			
Fire protection contracts	2,216,483	2,216,483	-
Commissions	<u>114,061</u>	<u>114,006</u>	<u>55</u>
Total expenditures	<u>2,330,544</u>	<u>2,330,489</u>	<u>55</u>
Revenues over (under) expenditures	<u>(17,000)</u>	<u>59,535</u>	<u>76,535</u>
Other Financing Sources (Uses):			
Appropriated fund balance	<u>17,000</u>	-	<u>(17,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>59,535</u>	<u>\$ 59,535</u>
Fund Balances:			
Beginning of year - July 1		<u>129,907</u>	
End of year - June 30		<u>\$ 189,442</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	Parkwood Fire District		
	Final Budget	Actual	Variance Over/Under
Revenues:			
Ad valorem taxes	\$ 229,132	\$ 233,626	\$ 4,494
Investment earnings	-	228	228
Total revenues	<u>229,132</u>	<u>233,854</u>	<u>4,722</u>
Expenditures:			
Public safety:			
Fire protection contracts	217,634	217,634	-
Commissions	<u>11,498</u>	<u>11,329</u>	<u>169</u>
Total expenditures	<u>229,132</u>	<u>228,963</u>	<u>169</u>
Revenues over (under) expenditures	-	<u>4,891</u>	<u>4,891</u>
Other Financing Sources (Uses):			
Appropriated fund balance	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>4,891</u>	<u>\$ 4,891</u>
Fund Balances:			
Beginning of year - July 1		<u>18,390</u>	
End of year - June 30		<u>\$ 23,281</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	Staley Fire District		
	Final Budget	Actual	Variance Over/Under
Revenues:			
Ad valorem taxes	\$ 44,831	\$ 46,742	\$ 1,911
Investment earnings	-	69	69
Total revenues	<u>44,831</u>	<u>46,811</u>	<u>1,980</u>
Expenditures:			
Public safety:			
Fire protection contracts	42,638	42,638	-
Commissions	<u>2,193</u>	<u>2,143</u>	<u>50</u>
Total expenditures	<u>44,831</u>	<u>44,781</u>	<u>50</u>
Revenues over (under) expenditures	<u>-</u>	<u>2,030</u>	<u>2,030</u>
Other Financing Sources (Uses):			
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>2,030</u>	<u>\$ 2,030</u>
Fund Balances:			
Beginning of year - July 1		<u>6,440</u>	
End of year - June 30		<u>\$ 8,470</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN

	West Sanford Fire District		
	Final Budget	Actual	Variance Over/Under
Revenues:			
Ad valorem taxes	\$ 27,953	\$ 28,973	\$ 1,020
Investment earnings	-	17	17
Total revenues	<u>27,953</u>	<u>28,990</u>	<u>1,037</u>
Expenditures:			
Public safety:			
Fire protection contracts	26,557	26,557	-
Commissions	<u>1,396</u>	<u>1,344</u>	<u>52</u>
Total expenditures	<u>27,953</u>	<u>27,901</u>	<u>52</u>
Revenues over (under) expenditures	-	<u>1,089</u>	<u>1,089</u>
Other Financing Sources (Uses):			
Appropriated fund balance	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>1,089</u>	<u>\$ 1,089</u>
Fund Balances:			
Beginning of year - July 1		<u>657</u>	
End of year - June 30		<u>\$ 1,746</u>	

NON-MAJOR CAPITAL PROJECT FUNDS

The Capital Projects Funds are used to account for the acquisition and construction of major capital and capital facilities other than those financed by the proprietary funds and trust funds.

Individual Fund Descriptions:

- **Mapping Project** – Accounts for the funds used for the development of the County’s geographic information system countywide mapping project.
- **Imaging Project** – Accounts for funds used to imaging county records and storing that information electronically.
- **Southwest Chatham Park Project** – Accounts for the financing and construction of a park for the recreational use of residents of the County.
- **School Wastewater Improvement Project** – Accounts for funds used to help maintain and improve existing school wastewater systems.

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CHATHAM COUNTY, NORTH CAROLINA

NONMAJOR CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	<u>Imaging Project</u>	<u>Chatham Park Projects</u>	<u>School Wastewater Improvement Project</u>	<u>Total</u>
Assets:				
Cash, cash equivalents, and investments	\$ 214,538	\$ 870	\$ 8,609	\$ 224,017
Due from other governments	338	-	-	338
Other receivables	<u>95</u>	<u>-</u>	<u>4</u>	<u>99</u>
Total assets	<u>\$ 214,971</u>	<u>\$ 870</u>	<u>\$ 8,613</u>	<u>\$ 224,454</u>
Fund Balances:				
Unreserved				
Unreserved - undesignated	<u>214,971</u>	<u>870</u>	<u>8,613</u>	<u>224,454</u>
Total liabilities and fund balances	<u>\$ 214,971</u>	<u>\$ 870</u>	<u>\$ 8,613</u>	<u>\$ 224,454</u>

CHATHAM COUNTY, NORTH CAROLINA

**NONMAJOR CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2009**

	<u>Imaging Project</u>	<u>Chatham Park Projects</u>	<u>School Wastewater Improvement Project</u>	<u>Total</u>
Revenues:				
Investment earnings	\$ 2,992	\$ 15	\$ 117	\$ 3,124
Restricted intergovernmental	-	-	-	-
Total revenues	<u>2,992</u>	<u>15</u>	<u>117</u>	<u>3,124</u>
Expenditures:				
General government	<u>6,765</u>	-	-	<u>6,765</u>
Revenues over (under) expenditures	<u>(3,773)</u>	<u>(55,983)</u>	<u>117</u>	<u>(59,639)</u>
Other Financing Sources (Uses):				
Transfers from (to) other funds	-	<u>53,499</u>	-	<u>53,499</u>
Net change in fund balance	(3,773)	(2,484)	117	(6,140)
Fund Balances:				
Beginning of year - July 1	<u>218,744</u>	<u>3,354</u>	<u>8,496</u>	<u>230,594</u>
End of year - June 30	<u>\$ 214,971</u>	<u>\$ 870</u>	<u>\$ 8,613</u>	<u>\$ 224,454</u>

CHATHAM COUNTY, NORTH CAROLINA

IMAGING PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Project Budget</u>	<u>Actual</u>		<u>Total</u>	<u>Variance Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>		
Revenues:					
Investment earnings	\$ -	\$ 18,023	\$ 2,992	\$ 21,015	\$ 21,015
Expenditures:					
General government:					
Contracted services	75,000	68,236	3,500	71,736	3,264
Equipment	<u>425,000</u>	<u>131,043</u>	<u>3,265</u>	<u>134,308</u>	<u>290,692</u>
Total expenditures	<u>500,000</u>	<u>199,279</u>	<u>6,765</u>	<u>206,044</u>	<u>293,956</u>
Revenues over (under) expenditures	<u>(500,000)</u>	<u>(181,256)</u>	<u>(3,773)</u>	<u>(185,029)</u>	<u>314,971</u>
Other Financing Sources (Uses):					
Transfers from (to) other funds:					
General Fund	<u>500,000</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>	<u>(100,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 218,744</u>	<u>\$ (3,773)</u>	<u>\$ 214,971</u>	<u>\$ 214,971</u>

CHATHAM COUNTY, NORTH CAROLINA

CHATHAM PARK PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	Project Budget	Actual		Total	Variance Over/Under
		Prior Years	Current Year		
Revenues:					
Restricted intergovernmental:					
State grants	\$ 1,000,900	\$ 276,900	\$ -	\$ 276,900	\$ (724,000)
Investment earnings	9,595	9,580	15	9,595	-
Other general revenues:					
Grants from non-profit organizations	-	6,000	-	6,000	6,000
Local fundraising	7,811	7,811	-	7,811	-
Other	6,000	6,000	-	6,000	-
Total revenues	<u>1,024,306</u>	<u>306,291</u>	<u>15</u>	<u>306,306</u>	<u>(718,000)</u>
Expenditures:					
Cultural and recreational:					
Southwest Park	611,226	608,294	2,868	611,162	64
Northeast Park	<u>1,531,389</u>	<u>-</u>	<u>53,130</u>	<u>53,130</u>	<u>1,478,259</u>
Total expenditures	<u>2,142,615</u>	<u>608,294</u>	<u>55,998</u>	<u>664,292</u>	<u>1,478,323</u>
Revenues over (under) expenditures	<u>(1,118,309)</u>	<u>(302,003)</u>	<u>(55,983)</u>	<u>(357,986)</u>	<u>760,323</u>
Other Financing Sources (Uses):					
Transfers from (to) other funds:					
Recreation in Lieu	868,309	55,357	53,499	108,856	(759,453)
General Fund	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>	<u>-</u>
Total other financing sources (uses)	<u>1,118,309</u>	<u>305,357</u>	<u>53,499</u>	<u>358,856</u>	<u>(759,453)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,354</u>	<u>\$ (2,484)</u>	<u>\$ 870</u>	<u>\$ 870</u>

CHATHAM COUNTY, NORTH CAROLINA

SCHOOL WASTEWATER IMPROVEMENT PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

	<u>Project Budget</u>	<u>Actual</u>		<u>Total</u>	<u>Variance Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>		
Revenues:					
Investment earnings	\$ 5,000	\$ 6,320	\$ 117	\$ 6,437	\$ 1,437
Expenditures:					
Intergovernmental:					
Educational:					
Capital outlay - construction	33,375	26,199	-	26,199	7,176
Revenues over (under) expenditures	(28,375)	(19,879)	117	(19,762)	8,613
Other Financing Sources (Uses):					
Transfers from (to) other funds:					
School Wastewater Capital Reserve	28,375	28,375	-	28,375	-
Net change in fund balance	\$ -	\$ 8,496	\$ 117	\$ 8,613	\$ 8,613

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ENTERPRISE FUNDS

The Enterprise Funds are used to account for County operations that are financed and operated in a manner similar to private business enterprises. The costs of providing services to the general public on a continuing basis are financed primarily through user charges.

Individual Fund Descriptions:

- **Utility Fund** – Accounts for the water and sewer operations of the County.
- **Solid Waste Management Fund** – Accounts for the operations of the County's collection and disposal of solid waste.

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CHATHAM COUNTY, NORTH CAROLINA

UTILITY FUND

SCHEDULE OF REVENUES AND EXPENDITURES

BUDGET AND ACTUAL (NON-GAAP)

FOR THE YEAR ENDED JUNE 30, 2009

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008

	2009			2008
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Charges for services	\$ 4,957,799	\$ 5,161,350	\$ 203,551	\$ 4,522,123
Unrestricted intergovernmental	-	-	-	93,300
Other operating revenues	-	7,983	7,983	2,029
Investment earnings	101,000	67,161	(33,839)	132,300
Total revenues	<u>5,058,799</u>	<u>5,236,494</u>	<u>177,695</u>	<u>4,749,752</u>
Expenditures:				
Salaries and employee benefits	1,234,033	1,225,920	8,113	1,140,249
Operating expenditures	2,804,721	2,643,499	161,222	2,223,263
Capital outlay	266,982	274,724	(7,742)	177,795
Debt service:				
Principal	140,033	623,444	(483,411)	140,031
Interest	438,202	1,028,350	(590,148)	50,661
Total expenditures	<u>4,883,971</u>	<u>5,795,937</u>	<u>(911,966)</u>	<u>3,731,999</u>
Revenues over (under) expenditures	<u>174,828</u>	<u>(559,443)</u>	<u>(734,271)</u>	<u>1,017,753</u>
Other Financing Sources (Uses):				
Interfund transfers	(875,000)	23,535	898,535	(900,000)
Appropriated fund balance	700,172	-	(700,172)	-
Total other financing sources (uses)	<u>(174,828)</u>	<u>23,535</u>	<u>198,363</u>	<u>(900,000)</u>
Revenues and other financing sources (uses) over (under) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>(535,908)</u>	<u>\$ (535,908)</u>	<u>\$ 117,753</u>

This schedule is included to show budgetary compliance.

Reconciliation to Net Income:

Revenue:

Water Capital Reserve	1,205,602
Vehicle Replacement Reserve	6,150
Water Capital Projects	25,739
Reconciling items:	
Water Capital Reserve	868,689
Vehicle Replacement Reserve	(23,535)
Water Capital Projects	877,431
Debt principal	623,444
Capital outlay	274,724
Depreciation	(890,236)
Loss on disposal of capital assets	(717,823)
Decrease in accrued vacation pay	<u>(4,338)</u>

Net income \$ 1,709,939

CHATHAM COUNTY, NORTH CAROLINA

**WATER CAPITAL RESERVE
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	2009		2008	
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Charges for services	\$ 717,500	\$ 829,526	\$ 112,026	\$ 1,865,840
Other operating revenues	-	224,809	224,809	-
Investment earnings	30,000	151,267	121,267	140,471
Total revenues	<u>747,500</u>	<u>1,205,602</u>	<u>458,102</u>	<u>2,006,311</u>
Expenditures:				
Capital outlay:				
Construction	<u>3,092,034</u>	<u>-</u>	<u>3,092,034</u>	<u>-</u>
Revenues over (under) expenditures	<u>(2,344,534)</u>	<u>1,205,602</u>	<u>3,550,136</u>	<u>2,006,311</u>
Other Financing Sources (Uses):				
Intrafund transfers	900,000	(575,845)	(1,475,845)	900,000
Transfers from (to) other funds	<u>1,444,534</u>	<u>1,444,534</u>	<u>-</u>	<u>1,364,003</u>
Total other financing sources (uses)	<u>2,344,534</u>	<u>868,689</u>	<u>(1,475,845)</u>	<u>2,264,003</u>
Revenues and other financing sources (uses) over (under) expenditures and other financingsources (uses)	<u>\$ -</u>	<u>\$ 2,074,291</u>	<u>\$ 2,074,291</u>	<u>\$ 4,270,314</u>

CHATHAM COUNTY, NORTH CAROLINA

**VEHICLE REPLACEMENT RESERVE
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	2009		2008	
	Final Budget	Actual	Variance Over/Under	Actual
Revenues:				
Investment earnings	\$ 4,000	\$ 6,150	\$ 2,150	\$ 32,839
Total revenues	<u>4,000</u>	<u>6,150</u>	<u>2,150</u>	<u>32,839</u>
Expenditures:				
Operating expenses	<u>379,000</u>	<u>-</u>	<u>379,000</u>	<u>-</u>
Revenues over (under) expenditures	<u>(375,000)</u>	<u>6,150</u>	<u>381,150</u>	<u>32,839</u>
Other Financing Sources (Uses):				
Interfund transfers	(25,000)	(23,535)	1,465	-
Appropriated fund balance	<u>400,000</u>	<u>-</u>	<u>(400,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>375,000</u>	<u>(23,535)</u>	<u>(398,535)</u>	<u>-</u>
Revenues and other financing sources (uses) over (under) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ (17,385)</u>	<u>\$ (17,385)</u>	<u>\$ 32,839</u>

CHATHAM COUNTY, NORTH CAROLINA

**WATER CAPITAL PROJECTS
 SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL (NON-GAAP)
 FOR THE YEAR ENDED JUNE 30, 2009**

	Project Authorization	Actual			Variance Over/Under
		Prior Years	Current Year	Total	
Revenues:					
Investment earnings	\$ -	\$ 34,996	\$ 25,739	\$ 60,735	\$ 60,735
Unrestricted intergovernmental	397,219	397,220	-	397,220	1
Total revenues	397,219	432,216	25,739	457,955	60,736
Expenditures:					
Capital outlay:					
USDA Project	3,909,501	224,809	-	224,809	3,684,692
Westward Distribution Project	14,897,219	11,685,087	1,327,909	13,012,996	1,884,223
North Chatham Hydraulics	2,535,557	2,372,541	23,994	2,396,535	139,022
Raw Water Pump Station	2,767,500	131,500	-	131,500	2,636,000
Silk Hope School	1,507,385	1,239,495	-	1,239,495	267,890
Jordan Lake plant upgrade	6,175,000	361,514	-	361,514	5,813,486
Jordan Lake west side intake	6,214,047	-	-	-	6,214,047
Business Campus	7,683,346	7,348,907	488,060	7,836,967	(153,621)
Total expenditures	45,689,555	23,363,853	1,839,963	25,203,816	20,485,739
Revenues over (under) expenditures	(45,292,336)	(22,931,637)	(1,814,224)	(24,745,861)	20,546,475
Other Financing Sources (Uses):					
Transfers (to) from other funds	7,683,346	7,193,007	301,586	7,494,593	(188,753)
Intrafund transfers - Water Capital Reserve	4,042,942	3,755,501	575,845	4,331,346	288,404
Proceeds from borrowing for:					
Southeast water district	3,909,501	-	-	-	(3,909,501)
Westward distribution project	14,500,000	14,500,000	-	14,500,000	-
Raw Water Pump Station	2,767,500	-	-	-	(2,767,500)
Jordan Lake plant upgrade	6,175,000	-	-	-	(6,175,000)
Jordan Lake west side intake	6,214,047	-	-	-	(6,214,047)
Total other financing sources (uses)	45,292,336	25,448,508	877,431	26,325,939	(18,966,397)
Revenues and other financing sources over (under) expenditures and other financing sources (uses)	\$ -	\$ 2,516,871	\$ (936,793)	\$ 1,580,078	\$ 1,580,078

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CHATHAM COUNTY, NORTH CAROLINA

**SOUTHEAST WATER DISTRICT CAPITAL PROJECT
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total</u>	<u>Variance Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>		
Revenues:					
Investment earnings	\$ 23,220	\$ -	\$ -	\$ -	\$ (23,220)
Tap fees	-	-	221,500	221,500	221,500
Total revenues	<u>23,220</u>	<u>-</u>	<u>221,500</u>	<u>221,500</u>	<u>198,280</u>
Expenditures:					
Capital outlay:					
Construction	3,426,560	-	3,408,354	3,408,354	18,206
Environmental	15,000	-	-	-	15,000
Engineering	223,677	-	222,865	222,865	812
Inspections	91,200	-	218,840	218,840	(127,640)
Administrative cost	-	-	8,938	8,938	(8,938)
Contingency	<u>153,064</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,064</u>
Total expenditures	<u>3,909,501</u>	<u>-</u>	<u>3,858,997</u>	<u>3,858,997</u>	<u>50,504</u>
Revenues over (under) expenditures	<u>(3,886,281)</u>	<u>-</u>	<u>(3,637,497)</u>	<u>(3,637,497)</u>	<u>248,784</u>
Other Financing Sources (Uses):					
Loan from Utility Fund	-	-	-	-	-
Borrowing Issued	<u>3,886,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,886,281)</u>
Total other financing sources (uses)	<u>3,886,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,886,281)</u>
Revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,637,497)</u>	<u>\$ (3,637,497)</u>	<u>\$ (3,637,497)</u>

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CHATHAM COUNTY, NORTH CAROLINA

**SOLID WASTE MANAGEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	2009			Actual
	Final Budget	Actual	Variance Over/Under	
Revenues:				
Charges for services	\$ 2,407,280	2,724,096	\$ 316,816	\$ 2,547,855
Other operating revenues	70,000	107,588	37,588	89,038
Investment earnings	60,000	37,050	(22,950)	65,512
Grants and subsidies	10,000	10,337	337	16,319
Total revenues	<u>2,547,280</u>	<u>2,879,071</u>	<u>331,791</u>	<u>2,718,724</u>
Expenditures:				
Collection and disposal:				
Salaries and employee benefits	673,780	660,544	13,236	655,539
Operating expenditures	1,873,500	1,790,441	83,059	1,584,475
Capital outlay	303,000	265,620	37,380	79,711
Total expenditures	<u>2,850,280</u>	<u>2,716,605</u>	<u>133,675</u>	<u>2,319,725</u>
Revenues over (under) expenditures	<u>(303,000)</u>	<u>162,466</u>	<u>465,466</u>	<u>398,999</u>
Other Financing Sources (Uses):				
Transfers from (to) other funds:				
Solid Waste Capital Reserve	303,000	-	(303,000)	-
Landfill Boundary Project	-	20,500	20,500	(60,000)
Total other financing sources (uses)	<u>303,000</u>	<u>20,500</u>	<u>(282,500)</u>	<u>(60,000)</u>
Revenues and other financing sources (uses) over (under) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>182,966</u>	<u>\$ 182,966</u>	<u>\$ 338,999</u>

This schedule is included to show budgetary compliance.

Reconciliation to Net Income:

Solid Waste Management Reserve revenue	4,592
Solid Waste Capital Projects revenue	552
Reconciling items:	
Capital outlay	265,620
Capitalized capital project expenditures:	
Depreciation	(169,885)
Decrease (Increase) in vacation pay accrual	(2,549)
Transfer out - Capital Project	(20,500)
Loss on capital asset	(99,469)
Net income	<u>\$ 161,327</u>

CHATHAM COUNTY, NORTH CAROLINA

**SOLID WASTE MANAGEMENT RESERVE
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	<u>2009</u>			<u>2008</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
Revenues:				
Investment earnings	\$ 3,500	\$ 4,592	\$ 1,092	\$ 24,468
Expenditures:				
Environmental protection	967,620	-	967,620	-
Revenues over (under) expenditures	(964,120)	4,592	968,712	24,468
Other Financing Sources (Uses):				
Transfers from (to) other funds:				
Solid Waste Management Operating	664,120	-	(664,120)	-
Appropriated fund balance	300,000	-	(300,000)	-
Total other financing sources (uses)	964,120	-	(964,120)	-
Revenues and other financing sources (uses) over (under) expenditures and other financing sources (uses)	\$ -	\$ 4,592	\$ 4,592	\$ 24,468

CHATHAM COUNTY, NORTH CAROLINA

**SOLID WASTE CAPITAL PROJECTS
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>Project Budget</u>	<u>Actual</u>		<u>Total</u>	<u>Variance Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>		
Revenues:					
Investment earnings	\$ -	\$ 27,195	\$ 552	\$ 27,747	\$ 27,747
Expenditures:					
Capital outlay:					
Engineering	3,923	3,923	-	3,923	-
Wells/abandonment	47,670	27,178	20,491	47,669	1
Land	168,608	168,608	-	168,608	-
Surveying	18,349	12,212	6,136	18,348	1
Appraisal	1,850	1,850	-	1,850	-
Relocation expenses	48,240	46,658	1,219	47,877	363
Legal services	11,809	11,809	-	11,809	-
Total expenditures	<u>300,449</u>	<u>272,238</u>	<u>27,846</u>	<u>300,084</u>	<u>365</u>
Revenues over (under) expenditures	<u>(300,449)</u>	<u>(245,043)</u>	<u>(27,294)</u>	<u>(272,337)</u>	<u>28,112</u>
Other Financing Sources (Uses):					
Transfers from other funds:					
Solid Waste Management	<u>300,449</u>	<u>292,837</u>	<u>(20,500)</u>	<u>272,337</u>	<u>(28,112)</u>
Revenues and other financing sources (uses) over (under) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ 47,794</u>	<u>\$ (47,794)</u>	<u>\$ -</u>	

INTERNAL SERVICE FUNDS

The Self-Insurance Internal Service Fund is used to account for health, dental and workers' compensation insurance premiums received and claims paid under the County's self-insured health, dental and workers' compensation benefits plan.

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CHATHAM COUNTY, NORTH CAROLINA

**SELF-INSURANCE INTERNAL SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN NET ASSETS - FINANCIAL PLAN AND ACTUAL (NON-GAAP)
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008**

	2009			2008
	Financial Plan	Actual	Variance Over/Under	Actual
Revenues:				
Charges for services	\$ 4,092,741	\$ 4,263,961	\$ 171,220	\$ 3,762,148
Investment earnings	15,000	69,932	54,932	46,465
Total revenues	<u>4,107,741</u>	<u>4,333,893</u>	<u>226,152</u>	<u>3,808,613</u>
Expenditures:				
Other operating expenditures:				
Benefits paid:				
Health insurance	3,001,711	2,540,397	461,314	2,359,213
Dental insurance	246,030	189,993	56,037	152,950
Workers compensation	230,000	110,621	119,379	110,619
Administrative costs:				
Health insurance	560,000	612,215	(52,215)	552,571
Dental insurance	20,000	19,100	900	18,108
Workers compensation	50,000	45,022	4,978	44,810
Total expenditures	<u>4,107,741</u>	<u>3,517,348</u>	<u>590,393</u>	<u>3,238,271</u>
Revenues over (under) expenditures	<u>-</u>	<u>816,545</u>	<u>816,545</u>	<u>570,342</u>
Revenues and other financing sources (uses) over (under) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>816,545</u>	<u>\$ 816,545</u>	<u>570,342</u>
Fund Balances:				
Beginning of year - July 1		<u>2,650,672</u>		<u>2,080,330</u>
End of year - June 30		<u>\$ 3,467,217</u>		<u>\$ 2,650,672</u>

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AGENCY FUNDS

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

Individual Fund Descriptions:

- **Social Services Agency Fund Accounts** – This fund accounts for the monies of indigents for which the county Department of Social Services acts as an agent.
- **Chatham County Cooperative Extension Fund** – This fund accounts for fees collected for programs conducted by the Chatham County Cooperative Extension Service.
- **Goldston-Gulf Sanitary District Agency Fund** – This fund accounts for the property taxes collected for a special tax district located within the County.
- **Chatham County Municipalities Agency Fund** – This fund accounts for property taxes collected and remitted to municipalities located within the County.
- **Fines and Forfeitures Fund** – This fund accounts for fines and forfeitures collected by the County that are required to be remitted to the Chatham County Board of Education.
- **State Motor Vehicle Tax Fund** – This fund accounts for monies collected and remitted to the State for enhancements to the NC Department of Motor Vehicles computer system that will combine motor vehicle registration renewal and motor vehicle property tax collections.

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CHATHAM COUNTY, NORTH CAROLINA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Balance</u> <u>June 30, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2009</u>
Social Services:				
Assets:				
Cash, cash equivalents, and investments	\$ 108,365	\$ 448,665	\$ 474,368	\$ 82,662
Liabilities:				
Due to agency participants	\$ 108,365	\$ 475,477	\$ 501,180	\$ 82,662
Chatham County Cooperative Extension:				
Assets:				
Cash, cash equivalents, and investments	\$ 154,831	\$ 90,405	\$ 101,600	\$ 143,636
Other receivables	845	114	876	83
Total assets	<u>\$ 155,676</u>	<u>\$ 90,519</u>	<u>\$ 102,476</u>	<u>\$ 143,719</u>
Liabilities:				
Due to other governmental agencies	<u>\$ 155,676</u>	<u>\$ 161,884</u>	<u>\$ 173,841</u>	<u>\$ 143,719</u>
Goldston-Gulf Sanitary District:				
Assets:				
Cash, cash equivalents, and investments	\$ 2,322	\$ 88,120	\$ 88,796	\$ 1,646
Property taxes receivable	11,391	86,294	89,327	8,358
Allowance for uncollected taxes	(2,187)	558	-	(1,629)
Other receivables	4	1	4	1
Total assets	<u>\$ 11,530</u>	<u>\$ 174,973</u>	<u>\$ 178,127</u>	<u>\$ 8,376</u>
Liabilities:				
Due to other governmental agencies	<u>\$ 11,530</u>	<u>\$ 259,378</u>	<u>\$ 262,532</u>	<u>\$ 8,376</u>
Chatham County Municipalities:				
Assets:				
Cash, cash equivalents, and investments	\$ 69,605	\$ 2,362,594	\$ 2,389,377	\$ 42,822
Property taxes receivable	181,981	2,409,188	2,417,084	174,085
Allowance for uncollected taxes	(43,438)	13,405	3,893	(33,926)
Total assets	<u>\$ 208,148</u>	<u>\$ 4,785,187</u>	<u>\$ 4,810,354</u>	<u>\$ 182,981</u>
Liabilities:				
Due to other governmental agencies	<u>\$ 208,148</u>	<u>\$ 7,093,573</u>	<u>\$ 7,118,740</u>	<u>\$ 182,981</u>

CHATHAM COUNTY, NORTH CAROLINA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Balance</u> <u>June 30, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2009</u>
Fines and Forfeitures:				
Assets:				
Cash	\$ 100	\$ 390,099	\$ 352,549	\$ 37,650
Other receivables	-	62,500	50,000	12,500
Due from other governmental agencies	29,228	33,520	29,227	33,521
Total assets	<u>\$ 29,328</u>	<u>\$ 486,119</u>	<u>\$ 431,776</u>	<u>\$ 83,671</u>
Liabilities:				
Due to other governmental agencies	<u>\$ 29,328</u>	<u>\$ 772,091</u>	<u>\$ 717,748</u>	<u>\$ 83,671</u>
State Motor Vehicle Tax Fund				
Assets:				
Cash, cash equivalents, and investments	<u>\$ 2,060</u>	<u>\$ 24,812</u>	<u>\$ 24,838</u>	<u>\$ 2,034</u>
Liabilities:				
Due to other governmental agencies	<u>\$ 2,060</u>	<u>\$ 24,812</u>	<u>\$ 24,838</u>	<u>\$ 2,034</u>
Combining Totals:				
Assets:				
Cash, cash equivalents, and investments	\$ 337,283	\$ 3,404,695	\$ 3,431,528	\$ 310,450
Property taxes receivable	193,372	2,495,482	2,506,411	182,443
Allowance for uncollected taxes	(45,625)	13,963	3,893	(35,555)
Due from other governmental agencies	29,228	33,520	29,227	33,521
Other receivables	849	62,615	50,880	12,584
Total assets	<u>\$ 515,107</u>	<u>\$ 6,010,275</u>	<u>\$ 6,021,939</u>	<u>\$ 503,443</u>
Liabilities:				
Due to agency participants	\$ 108,365	\$ 475,477	\$ 501,180	\$ 82,662
Due to other governmental agencies	406,742	8,311,738	8,297,699	420,781
Total liabilities	<u>\$ 515,107</u>	<u>\$ 8,787,215</u>	<u>\$ 8,798,879</u>	<u>\$ 503,443</u>

OTHER SUPPLEMENTAL SCHEDULES

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CHATHAM COUNTY, NORTH CAROLINA

SCHEDULE OF AD VALOREM TAXES RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 2009

<u>Fiscal Year</u>	<u>Uncollected Balance June 30, 2008</u>	<u>Additions</u>	<u>Collections</u>	<u>Uncollected Balance June 30, 2009</u>
2008-2009	\$ -	\$ 50,423,363	\$ 49,113,549	\$ 1,309,814
2007-2008	994,019	-	693,278	300,741
2006-2007	212,040	-	105,188	106,852
2005-2006	159,034	-	33,435	125,599
2004-2005	79,403	-	18,348	61,055
2003-2004	63,184	-	10,384	52,800
2002-2003	54,242	-	7,549	46,693
2001-2002	53,990	-	4,525	49,465
2000-2001	56,395	-	3,011	53,384
1999-2000	37,222	-	2,073	35,149
1998-1999	30,810	-	29,857	953
1997-1998	182	-	78	104
	<u>\$ 1,740,521</u>	<u>\$ 50,423,363</u>	<u>\$ 50,021,275</u>	<u>2,142,609</u>
Plus: uncollected 2009-2010 ad valorem taxes receivable on annually registered vehicles and tax discoveries				303,617
Less allowance for uncollectible ad valorem taxes receivable				<u>(417,556)</u>
Ad valorem taxes receivable (net)				<u>\$ 2,028,670</u>
Reconciliation with Revenues: Ad valorem taxes - General Fund				\$ 50,191,500
Reconciling Items:				
Interest collected and penalties				(260,971)
Releases and other credits				<u>90,746</u>
Total collections and credits				<u>\$ 50,021,275</u>

CHATHAM COUNTY, NORTH CAROLINA

ANALYSIS OF CURRENT YEAR LEVY
COUNTY-WIDE LEVY
FOR THE YEAR ENDED JUNE 30, 2009

	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	\$ 7,155,882,486	0.653	\$ 46,727,932	\$ 44,621,245	\$ 2,106,687
Motor vehicles/other property taxed at prior year's rate	189,638,399		1,170,053	-	1,170,053
Penalties	-		116,711	116,711	-
Total	<u>7,345,520,885</u>		<u>48,014,696</u>	<u>44,737,956</u>	<u>3,276,740</u>
Discoveries:					
Current year's taxes	48,718,290	0.653	338,835	318,130	20,705
Prior year taxes	538,322,647		3,361,690	3,335,754	25,936
Penalties	-		828,853	828,853	-
Total	<u>587,040,937</u>		<u>4,529,378</u>	<u>4,482,737</u>	<u>46,641</u>
Abatements:					
Current year's taxes	(20,324,374)	0.653	(131,856)	(111,182)	(20,674)
Prior year taxes	(273,635,525)		(1,710,944)	(1,692,143)	(18,801)
Penalties	-		(277,911)	(277,911)	-
Total	<u>(293,959,899)</u>		<u>(2,120,711)</u>	<u>(2,081,236)</u>	<u>(39,475)</u>
Total property valuation	<u>\$ 7,638,601,923</u>				
Net levy			50,423,363	47,139,457	3,283,906
Uncollected taxes at June 30, 2009			<u>1,309,814</u>	<u>1,026,611</u>	<u>283,203</u>
Current year's taxes collected			<u>\$ 49,113,549</u>	<u>\$ 46,112,846</u>	<u>\$ 3,000,703</u>
Current levy collection percentage			<u>97.40%</u>	<u>97.82%</u>	<u>91.38%</u>

CHATHAM COUNTY, NORTH CAROLINA

ANALYSIS OF CURRENT YEAR LEVY COUNTY-WIDE LEVY FOR THE YEAR ENDED JUNE 30, 2009

Assessed Valuation:	
Assessment Ratio (1)	100%
Real Property	\$ 5,943,156,265
Personal Property	1,460,284,713
Public Service Companies (2)	235,160,945
Total Assessed Valuation	<u>\$ 7,638,601,923</u>
Tax Rate per \$100	<u>\$ 0.653</u>
Levy (includes discoveries, releases and abatements) (3)	<u>\$ 50,423,363</u>

In addition to the County-wide rate, the following lists the levy by the County on behalf of fire protection/rescue districts for the fiscal year ended June 30, 2009:

Fire protection/rescue districts:	
Bennett	\$ 80,887
Bonlee	195,914
Central Chatham	194,163
Circle City	971,993
Goldston	189,122
Hope	301,835
Moncure	415,102
North Chatham	2,392,850
Bells Annex	58,655
Parkwood	237,127
Staley	46,037
West Sanford	28,822
Total	<u>\$ 5,112,507</u>

- (1) Percentage of appraised value has been established by statute.
- (2) Valuation of railroads, telephone companies and other utilities as determined by the North Carolina Property Tax Commission
- (3) The levy includes penalties.

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