

## **REQUIRED SUPPLEMENTAL FINANCIAL DATA**

This section contains additional information required by generally accepted accounting principles.

- Schedule of Funding Progress for the Law Enforcement Officers' Special Separation Allowance
- Schedule of Employer Contributions for the Law Enforcement Officers' Special Separation Allowance
- Notes to the Required Schedules for the Law Enforcement Officers' Special Separation Allowance
- Schedule of Funding Progress, Employer Contributions, and Notes to the Required Schedules for the Other Post Employment Benefits

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CHATHAM COUNTY, NORTH CAROLINA

LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE  
REQUIRED SUPPLEMENTAL INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2010

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 % of Covered Payroll ((B-A) / C)
		Liability (AAL) - Projected Unit Credit (B)					
12/31/2009	\$ 288,529	\$	734,426	\$ 445,897	39.29%	\$ 2,861,765	15.58%
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, 2010

<u>Schedule of Employer Contributions</u>		
<u>Year Ended June 30</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>
2010	\$ 51,589	96.91%
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%

**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, 2010

## Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued		Funded Ratio (A / B)	Covered Payroll (C)	UAAL as a Percentage Covered Payroll ((B - A) / C)
		Liability (AAL) -Projected Unit Credit (B)	Unfunded AAL (UAAL) (B - A)			
12/31/2009	\$ -	\$ 3,950,430	\$ 3,950,430	0.00%	\$ 16,421,865	24.1%
12/31/2008	-	4,560,652	4,560,652	0.00%	16,719,837	27.3%
12/31/2007	-	3,160,135	3,160,135	0.00%	16,430,460	19.2%
12/31/2006	-	4,162,426	4,162,426	0.00%	14,238,610	29.2%
12/31/2005	-	5,585,619	5,585,619	0.00%	12,485,388	44.7%

## Schedule of Employer Contributions

Year Ended June 30	Annual Required Contribution (ARC)	Percentage of ARC Contributed
2010	\$ 442,219	22.06%
2009	502,228	13.25%

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	12/31/2009	
Actuarial cost method	Projected unit credit	
Amortization method	Level percent of pay open	
Remaining amortization period	30 years	
Asset valuation method	Market value	
Actuarial assumptions:		
Investment rate of return *	4.00%	* Includes inflation at 3.75%
Medical cost trend rate	5% - 10.50%	
Year of Ultimate trend rate	2017	

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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, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance	Actual
<b>Revenues:</b>				
<b>Ad Valorem Taxes:</b>				
Current year:				
Real/personal	\$ 46,688,551	\$ 47,292,168	\$ 603,617	\$ 46,112,846
Motor vehicles	2,665,643	2,789,193	123,550	3,000,703
Total	49,354,194	50,081,361	727,167	49,113,549
Prior Year:				
Real/personal	500,000	846,493	346,493	591,873
Motor vehicles	250,000	248,115	(1,885)	229,519
Total	750,000	1,094,608	344,608	821,392
Penalties, interest, other	125,000	206,683	81,683	256,559
Total ad valorem taxes	50,229,194	51,382,652	1,153,458	50,191,500
<b>Local Option Sales Tax:</b>				
Article 39 - 1 percent	2,859,033	2,983,237	124,204	3,298,630
Article 40 - 1/2 percent	2,827,357	2,795,026	(32,331)	2,820,059
Article 42 - 1/2 percent	1,977,305	2,104,373	127,068	2,802,597
Article 44 - 1/2 percent	199,053	181,056	(17,997)	1,029,465
Total local option sales tax	7,862,748	8,063,692	200,944	9,950,751
<b>Other Taxes and Licenses:</b>				
Deed stamp excise tax	350,000	361,932	11,932	384,379
Cable TV franchise	32,000	34,281	2,281	39,718
Occupancy tax	66,000	65,331	(669)	72,924
Video programming	180,600	183,882	3,282	167,316
Rental vehicles	11,000	12,164	1,164	-
Other	11,000	9,371	(1,629)	12,644
Total other taxes and licenses	650,600	666,961	16,361	676,981
<b>Unrestricted Intergovernmental:</b>				
Payments in lieu of taxes	55,430	93,252	37,822	124,807
Beer and wine excise tax	219,000	69,706	(149,294)	214,965
ABC Profit distribution	40,000	40,000	-	-
Hold harmless	600,000	261,690	-	6,121
Other	50,000	46,053	(3,947)	63,687
Total unrestricted intergovernmental	964,430	510,701	(453,729)	409,580
<b>Restricted Intergovernmental:</b>				
State and federal grants	9,909,221	9,709,574	(199,647)	10,258,233
Total restricted intergovernmental	9,909,221	9,198,873	(710,348)	10,258,233

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance	Actual
<b>Permits and Fees:</b>				
Inspections fees	501,500	479,138	(22,362)	892,373
Register of Deeds' fees	355,000	337,639	(17,361)	368,374
Concealed weapon permits	7,000	11,685	4,685	16,845
Beer and wine permits	2,400	2,645	245	3,395
Other	5,500	4,385	(1,115)	6,665
Total permits and fees	871,400	835,492	(35,908)	1,287,652
<b>Sales and Services:</b>				
Collection fees - tax	250,000	254,233	4,233	253,177
Sustainable communities	72,000	87,104	15,104	106,608
Social services	40,000	108,335	68,335	57,122
Tax	170,000	139,340	(30,660)	135,774
Fire inspections	57,000	63,030	6,030	65,058
Sheriff	49,700	69,069	19,369	64,991
Health	1,127,000	1,133,821	6,821	1,177,452
Library	23,500	18,300	(5,200)	24,273
Recreation fees	31,600	39,204	7,604	42,403
Charges to other funds	223,418	223,418	-	197,000
Other	3,250	4,687	1,437	677
Total sales and services	2,047,468	2,140,541	93,073	2,124,535
<b>Investment Earnings:</b>				
Interest on investments	620,000	206,054	(413,946)	655,491
Total investments earnings	620,000	206,054	(413,946)	655,491
<b>Other General Revenues:</b>				
Rent	207,972	209,957	1,985	170,674
Courthouse insurance reimbursement	500,000	500,000	-	-
Contributions and donations	247,649	384,833	137,184	213,131
Miscellaneous	-	77,596	77,596	127,669
Total other general revenue	955,621	1,172,386	216,765	511,474
<b>Total revenues</b>	<b>74,110,682</b>	<b>74,177,352</b>	<b>66,670</b>	<b>76,066,197</b>
<b>Expenditures:</b>				
<b>General Government:</b>				
<b>Governing Board:</b>				
Salaries and benefits	258,913	260,948	(2,035)	264,101
Other operating expenditures	124,527	78,040	46,487	198,188
Total governing board	383,440	338,988	44,452	462,289

**CHATHAM COUNTY, NORTH CAROLINA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009**

	2010			2009
	Final Budget	Actual	Variance	Actual
<b>County Manager:</b>				
<b>Administration:</b>				
Salaries and benefits	524,476	527,894	(3,418)	460,999
Other operating expenditures	52,327	33,576	18,751	55,104
Total administration	576,803	561,470	15,333	516,103
<b>Community Relations</b>				
Salaries and benefits	254,119	250,622	3,497	247,840
Other operating expenses	50,898	24,030	26,868	33,559
Total community/human relations	305,017	274,652	30,365	281,399
Total county manager	881,820	836,122	45,698	797,502
<b>Finance:</b>				
Salaries and benefits	524,515	510,291	14,224	502,005
Other operating expenditures	156,931	116,095	40,836	109,953
Total finance	681,446	626,386	55,060	611,958
<b>Information Services:</b>				
Salaries and benefits	653,721	652,809	912	660,672
Other operating expenditures	271,679	265,145	6,534	277,109
Capital outlay	186,279	184,053	2,226	46,467
Total information services	1,111,679	1,102,007	9,672	984,248
<b>Tax</b>				
Salaries and benefits	903,403	875,299	28,104	901,337
Other operating expenditures	442,068	304,918	137,150	1,084,756
Capital outlay	-	-	-	19,962
Total tax	1,345,471	1,180,217	165,254	2,006,055
<b>County Attorney</b>				
Salaries and benefits	56,429	56,348	81	64,210
Professional services	303,850	273,442	30,408	107,600
Other operating expenses	-	-	-	25,451
Total legal services	360,279	329,790	30,489	197,261
<b>Court Facilities:</b>				
Other operating expenditures	122,520	115,040	7,480	75,041
Total court programs	122,520	115,040	7,480	75,041

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance	Actual
<b>Elections:</b>				
Salaries and benefits	170,997	170,441	556	188,002
Other operating expenses	145,912	125,535	20,377	160,489
Total elections	316,909	295,976	20,933	348,491
<b>General Services:</b>				
Other operating expenses	889,902	736,803	153,099	375,788
Capital outlay	286,739	224,872	61,867	-
Total general services	1,176,641	961,675	214,966	375,788
<b>Register of Deeds:</b>				
Salaries and benefits	312,191	295,267	16,924	312,027
Other operating expenses	94,839	80,432	14,407	95,447
Total Register of Deeds	407,030	375,699	31,331	407,474
<b>Public Works:</b>				
<b>Facilities Management:</b>				
Salaries and benefits	506,397	465,798	40,599	486,981
Other operating expenditures	2,359,955	1,669,284	690,671	771,702
Capital outlay	69,800	56,763	13,037	-
Total facilities management	2,936,152	2,191,845	744,307	1,258,683
			-	
<b>Garage:</b>				
Salaries and benefits	94,743	94,678	65	94,636
Other operating expenditures	22,008	(80,950)	102,958	(80,561)
Capital outlay	-	-	-	65,336
Total garage	116,751	13,728	103,023	79,411
Total public works	3,052,903	2,205,573	847,330	1,338,094
Total general government	9,840,138	8,367,473	1,472,665	7,604,201
<b>Public Safety:</b>				
<b>Sheriff:</b>				
<b>Sheriff:</b>				
Salaries and benefits	4,060,432	4,057,499	2,933	4,008,364
Other operating expenditures	825,137	790,883	34,254	687,723
Capital outlay	377,937	349,426	28,511	533,089
Total sheriff	5,263,506	5,197,808	65,698	5,229,176

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance	Actual
<b>Jail:</b>				
Salaries and benefits	952,143	945,097	7,046	858,743
Other operating expenses	360,175	401,167	(40,992)	367,004
Capital outlay	-	-	-	20,705
Total jail	1,312,318	1,346,264	(33,946)	1,246,452
Total sheriff	6,575,824	6,544,072	31,752	6,475,628
<b>Emergency Operations:</b>				
<b>Emergency Operations:</b>				
Salaries and benefits	177,243	177,473	(230)	179,774
Other operating expenditures	289,804	199,347	90,457	224,756
Capital outlay	-	-	-	23,884
Total emergency operations	467,047	376,820	90,227	428,414
<b>Telecommunications:</b>				
Salaries and benefits	961,716	948,957	12,759	897,010
Other operating expenses	418,090	186,326	231,764	152,461
Capital outlay	393,952	11,809	382,143	43,322
Total telecommunications	1,773,758	1,147,092	626,666	1,092,793
<b>Emergency Medical Services:</b>				
Other operating expenditures	1,997,641	1,989,706	7,935	8,837
Assistance to County rescue squads	75,300	45,000	30,300	45,000
Contracted services	-	-	-	1,892,373
Total emergency medical services	2,072,941	2,034,706	38,235	1,946,210
Total emergency operations	4,313,746	3,558,618	755,128	3,467,417
<b>Pension Trust Fund</b>	50,000	50,000	-	40,000
<b>Sustainable Communities:</b>				
<b>Sustainable Communities - Inspections Division</b>				
Salaries and benefits	441,245	379,241	62,004	472,321
Other operating expenditures	55,238	38,156	17,082	47,549
Total inspections	496,483	417,397	79,086	519,870
<b>Sustainable Communities - Fire Inspections:</b>				
Salaries and benefits	252,452	252,475	(23)	252,489
Other operating expenses	29,443	25,626	3,817	24,100
Capital outlay	40,271	40,251	20	-
Total fire inspections	322,166	318,352	3,814	276,589
Total sustainable communities	818,649	735,749	82,900	796,459

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance	Actual
<b>Court-Related Programs:</b>				
Salaries and benefits	184,029	202,048	(18,019)	225,205
Operating expenses	423,063	370,054	53,009	416,515
Total court related programs	607,092	572,102	34,990	641,720
Total public safety	12,365,311	11,460,541	904,770	11,421,224
<b>Economic and Physical Development:</b>				
<b>Sustainable Communities:</b>				
<b>Administration</b>				
Salaries and employee benefits	173,102	165,496	7,606	20,964
Other operating expenditures	66,765	17,063	49,702	95,675
Total administration	239,867	182,559	57,308	116,639
<b>Planning:</b>				
Salaries and employee benefits	517,501	475,366	42,135	517,613
Other operating expenditures	109,165	31,966	77,199	144,242
Total planning	626,666	507,332	119,334	661,855
<b>Central Permitting:</b>				
Salaries and employee benefits	170,527	168,076	2,451	206,561
Other operating expenses	19,342	15,734	3,608	16,291
Total central permitting	189,869	183,810	6,059	222,852
<b>Sedimentation and Erosion Control:</b>				
Salaries and benefits	132,315	125,688	6,627	132,322
Operating expenses	10,782	4,115	6,667	17,111
Total erosion control	143,097	129,803	13,294	149,433
<b>Environmental Resources</b>				
Salaries and employee benefits	119,530	119,788	(258)	119,709
Other operating expenditures	19,900	15,270	4,630	19,037
Total environmental services	139,430	135,058	4,372	138,746
Total Sustainable Communities	1,338,929	1,138,562	200,367	1,289,525
<b>Economic Development:</b>				
Other operating expenditures	351,872	338,644	13,228	415,606
Total economic development	351,872	338,644	13,228	415,606

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance	Actual
<b>County Extension:</b>				
Salaries and benefits	2,303	12,891	(10,588)	10,450
Other operating expenditures	<u>334,214</u>	<u>265,376</u>	<u>68,838</u>	<u>322,892</u>
Total county extension	<u>336,517</u>	<u>278,267</u>	<u>58,250</u>	<u>333,342</u>
<b>Soil and Water Conservation:</b>				
Salaries and employee benefits	176,653	163,644	13,009	176,408
Other operating expenditures	<u>33,558</u>	<u>16,404</u>	<u>17,154</u>	<u>16,105</u>
Total soil and water	<u>210,211</u>	<u>180,048</u>	<u>30,163</u>	<u>192,513</u>
<b>Pittsboro/Siler City Convention &amp; Visitors Bureau</b>				
Salaries and employee benefits	74,135	74,280	(145)	74,262
Other operating expenses	<u>16,421</u>	<u>7,684</u>	<u>8,737</u>	<u>26,707</u>
Total travel and tourism	<u>90,556</u>	<u>81,964</u>	<u>8,592</u>	<u>100,969</u>
Appropriations to non- profit agencies	<u>24,829</u>	<u>24,829</u>	<u>-</u>	<u>32,500</u>
Total economic and physical development	<u>2,352,914</u>	<u>2,042,314</u>	<u>310,600</u>	<u>2,364,455</u>
<b>Human Services:</b>				
<b>Health:</b>				
Salaries and benefits	4,716,929	4,388,683	328,246	4,399,399
Other operating expenditures	1,224,560	994,628	229,932	1,040,151
Capital outlay	<u>80,018</u>	<u>78,981</u>	<u>1,037</u>	<u>59,398</u>
Total health	<u>6,021,507</u>	<u>5,462,292</u>	<u>559,215</u>	<u>5,498,948</u>
<b>Social Services:</b>				
<b>Administration</b>				
Salaries and benefits	4,596,885	4,440,499	156,386	4,546,295
Other operating expenditures	<u>1,009,705</u>	<u>822,424</u>	<u>187,281</u>	<u>895,257</u>
Total administration	<u>5,606,590</u>	<u>5,262,923</u>	<u>343,667</u>	<u>5,441,552</u>
<b>Public Assistance:</b>				
Assistance programs	<u>6,062,265</u>	<u>4,775,254</u>	<u>1,287,011</u>	<u>5,334,032</u>
Total social services	<u>11,668,855</u>	<u>10,038,177</u>	<u>1,630,678</u>	<u>10,775,584</u>

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance	Actual
<b>Mental Health:</b>				
Mental health appropriation	426,158	426,158	-	426,158
Other expenditures	159,131	146,422	12,709	158,514
Total mental health	585,289	572,580	12,709	584,672
<b>Council on Aging:</b>				
Salaries and benefits	143,699	143,759	(60)	143,701
Other operating expenditures	26,430	25,806	624	3,781
Appropriation	708,656	708,656	-	708,656
Total council on aging	878,785	878,221	564	856,138
<b>Family Resource Center:</b>				
Salaries and benefits	37,999	37,996	3	71,255
Operating expenses	36,630	36,630	-	208
Total Family Resource Center	74,629	74,626	3	71,463
Appropriations to non- profit agencies	868,679	868,424	255	1,026,802
Total human services	20,097,744	17,894,320	2,203,424	18,813,607
<b>Cultural and Recreational:</b>				
<b>Library:</b>				
Salaries and benefits	628,453	595,915	32,538	531,988
Other operating expenditures	392,702	244,558	148,144	248,473
Capital outlay	28,032	28,032	-	79,518
Total library	1,049,187	868,505	180,682	859,979
Appropriations to nonprofit agencies	4,235	4,235	-	22,000
<b>Recreation:</b>				
Salaries and benefits	284,983	279,947	5,036	290,102
Other operating expenditures	260,075	221,540	38,535	265,463
Capital outlay	-	-	-	763,933
Total recreation	545,058	501,487	43,571	1,319,498
Total cultural and recreational	1,598,480	1,374,227	224,253	2,201,477

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance	Actual
<b>Education:</b>				
<b>Public Schools:</b>				
Appropriation	23,327,284	23,327,284	-	23,457,441
Capital outlay	2,976,749	2,360,046	616,703	2,914,556
Total Public Schools	26,304,033	25,687,330	616,703	26,371,997
<b>Community College:</b>				
Community college - current	419,466	419,466	-	419,466
Other	18,344	-	18,344	-
Arts incubator	68,513	68,513	-	68,513
Community college - capital outlay	-	-	-	62,496
Total community college	506,323	487,979	18,344	550,475
Total Education	26,810,356	26,175,309	635,047	26,922,472
<b>Debt Service:</b>				
<b>Principal:</b>				
Public schools - principal	3,283,153	3,283,153	-	2,378,372
Community college - principal	50,540	50,540	-	51,623
General building projects - principal	232,000	232,000	-	72,000
Business Campus	40,000	40,000	-	-
Capital lease principal	12,336	12,336	-	11,875
Total principal	3,618,029	3,618,029	-	2,513,870
<b>Interest and Fees:</b>				
Public schools - interest	2,783,383	2,783,382	1	1,055,624
Community college - interest	472,835	472,835	-	10,085
Library	296,737	296,736	1	-
General building projects - interest	455,827	455,827	-	593,789
Business Campus	368,283	328,283	40,000	-
Capital lease interest	984	984	-	1,444
Total interest	4,378,049	4,338,047	40,002	1,660,942
Total debt service	7,996,078	7,956,076	40,002	4,174,812
Total expenditures	81,061,021	75,270,260	5,790,761	73,502,248

CHATHAM COUNTY, NORTH CAROLINA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance	Actual
Revenues over (under) expenditures	(6,950,339)	(1,092,908)	5,857,431	2,563,949
<b>Other Financing Sources (Uses):</b>				
<b>Operating transfers in:</b>				
Special Revenue Funds:				
Recreation	-	-	-	848,672
Enhanced 911	-	-	-	1,152,638
Equipment Capital Reserve	433,973	312,175	(121,798)	574,865
Imaging Project	100,000	100,000	-	-
Industrial Reserve	-	-	-	41,315
Impact fees	3,920,053	3,920,053	-	-
Personnel Savings	200,000	200,000	-	380,700
Capital Improvements Reserve	1,817,661	1,413,116	(404,545)	665,789
Capital Projects Funds:				
Facilities Improvements	-	-	-	45,488
Total operating transfers in	6,471,687	5,945,344	(526,343)	3,709,467
<b>Operating Transfers Out:</b>				
Special Revenue Funds:				
CIP Reserve:				
General	(4,037,130)	(4,037,130)	-	(3,611,333)
Parks	(500,000)	(500,000)	-	(522,266)
Utility	(769,779)	(769,779)	-	(1,444,534)
Total operating transfers out	(5,306,909)	(5,306,909)	-	(5,578,133)
Total operating transfers in (out)	1,164,778	638,435	(526,343)	(1,868,666)
Total other financing sources (uses)	1,164,778	638,435	(526,343)	(1,868,666)
Net change in fund balance	(5,785,561.00)	(454,473)	5,331,088	695,283.00
Appropriated fund balance	5,785,561	-	(5,785,561)	-
Net change in fund balance	\$ -	(454,473)	\$ (454,473)	695,283
<b>Fund Balance:</b>				
Beginning of year - July 1		22,388,988		21,693,705
End of year - June 30		\$ 21,934,515		\$ 22,388,988

## CHATHAM COUNTY, NORTH CAROLINA

IMPACT FEES  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR  
 THE FISCAL YEAR ENDED JUNE 30, 2009

	Original Budget	2010			2009
		Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>					
Permits and fees	\$ 660,000	\$ 660,000	\$ 1,825,700	\$ 1,165,700	\$ 1,308,810
Investment earnings	80,000	80,000	51,322	(28,678)	163,464
Total revenues	740,000	740,000	1,877,022	1,137,022	1,472,274
<b>Expenditures:</b>					
Education	5,000,000	5,000,000	-	5,000,000	-
Revenues over (under) expenditures	(4,260,000)	(4,260,000)	1,877,022	6,137,022	1,472,274
<b>Other Financing Sources (Uses):</b>					
Transfers to other funds:					
General Fund	(3,920,053)	(3,920,053)	(3,920,053)	-	-
Appropriated fund balance	8,180,053	8,180,053	-	(8,180,053)	-
Total other financing sources (uses)	4,260,000	4,260,000	(3,920,053)	(8,180,053)	-
Net change in fund balance	\$ -	\$ -	(2,043,031)	\$ (2,043,031)	1,472,274
<b>Fund Balance:</b>					
Beginning of year - July 1			12,659,613		11,187,339
End of year - June 30			\$ 10,616,582		\$ 12,659,613

## 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, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009**

	Original Budget	2010		Variance Over/Under	2009
		Final Budget	Actual		Actual
<b>Revenues:</b>					
Restricted intergovernmental					
Lottery Proceeds	\$ -	\$ -	\$ 1,768,953	\$ 1,768,953	\$ -
Investment earnings	-	-	41,878	41,878	145,068
Total revenues	-	-	1,810,831	1,810,831	145,068
<b>Expenditures:</b>					
General	7,981,020	7,219,469	-	7,219,469	-
Cultural and recreational	1,022,266	1,022,266	-	1,022,266	-
Total expenditures	9,003,286	8,241,735	-	8,241,735	-
Revenues over (under) expenditures	(9,003,286)	(8,241,735)	1,810,831	10,052,566	145,068
<b>Other Financing Sources (Uses):</b>					
Transfers from (to) other funds:					
General Fund	3,481,020	2,719,469	3,126,549	407,080	3,467,811
School Capital Reserve	-	-	-	-	4,601
Facility Projects	-	-	-	-	(2,090,301)
Utility Construction Project	-	-	-	-	(301,586)
School Projects	-	-	-	-	(756,184)
Total transfers (to) from	3,481,020	2,719,469	3,126,549	407,080	324,341
Proceeds to (from) borrowing	-	-	-	-	1,628,473
Appropriated fund balance	5,522,266	5,522,266	-	(5,522,266)	-
Total other financing sources (uses)	9,003,286	8,241,735	3,126,549	(5,115,186)	1,952,814
Net change in fund balance	\$ -	\$ -	4,937,380	\$ 4,937,380	2,097,882
<b>Fund Balances:</b>					
Beginning of year - July 1			10,414,250		8,316,368
End of year - June 30			\$ 15,351,630		\$ 10,414,250

## CHATHAM COUNTY, NORTH CAROLINA

**FACILITIES IMPROVEMENTS  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FROM INCEPTION AND FOR THE FISCAL YEAR  
ENDED JUNE 30, 2010**

	<u>Project Budget</u>	<u>Actual</u>		<u>Total</u>	<u>Variance Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>		
<b>Revenues:</b>					
Investment earnings	\$ -	\$ 904	\$ 52,069	\$ 52,973	\$ 52,973
Grant	6,000	6,000	-	6,000	-
Donations	170,875	7,500	7,656	15,156	(155,719)
Total revenue	176,875	14,404	59,725	74,129	(102,746)
<b>Expenditures:</b>					
General government:					
Performance Building	4,000,000	3,484,281	115,452	3,599,733	400,267
Total general government	4,000,000	3,484,281	115,452	3,599,733	400,267
Public safety:					
Judicial Facility	23,906,000	1,116,935	49,235	1,166,170	22,739,830
Law Enforcement Center	486,692	61,339	8,100	69,439	417,253
Total public safety	24,392,692	1,178,274	57,335	1,235,609	23,157,083
Cultural and recreational:					
Library	7,829,301	825,884	4,830,921	5,656,805	2,172,496
Education:					
CCCC-Pittsboro	6,528,985	240,849	4,241,573	4,482,422	2,046,563
CCCC-Siler City	4,930,945	372,594	2,620,153	2,992,747	1,938,198
Total Education	11,459,930	613,443	6,861,726	7,475,169	3,984,761
Total expenditures	47,681,923	6,101,882	11,865,434	17,967,316	29,714,607
Revenues over (under) expenditures	(47,505,048)	(6,087,478)	(11,805,709)	(17,893,187)	29,611,861
<b>Other Financing Sources (Uses):</b>					
Transfers from (to) other funds:					
General Fund	480,692	55,339	-	55,339	(425,353)
Capital Reserve	2,090,302	2,090,302	-	2,090,302	-
Proceeds to (from) borrowing	44,934,054	4,000,000	17,050,000	21,050,000	(23,884,054)
Total other financing sources (uses)	47,505,048	6,145,641	17,050,000	23,195,641	(24,309,407)
Net change in fund balance	\$ -	\$ 58,163	\$ 5,244,291	\$ 5,302,454	\$ 5,302,454

## CHATHAM COUNTY, NORTH CAROLINA

**SCHOOL CONSTRUCTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FROM INCEPTION AND FOR THE FISCAL YEAR  
ENDED JUNE 30, 2010**

	<u>Project Budget</u>	<u>Actual</u>		<u>Total</u>	<u>Variance Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>		
<b>Revenues:</b>					
Investment earnings	\$ -	\$ 22,665	\$ 51,025	\$ 73,690	\$ 73,690
<b>Expenditures:</b>					
Education:					
Construction:					
Facility improvements (QSCB)	4,396,129	-	114,843	114,843	4,281,286
Margaret Pollard Middle School	24,000,000	2,787,659	13,086,580	15,874,239	8,125,761
Northwood Expansion	4,500,000	2,303,270	1,860,476	4,163,746	336,254
Northeast High School	463,237	363,236	9,800	373,036	90,201
	<u>33,359,366</u>	<u>5,454,165</u>	<u>15,071,699</u>	<u>20,525,864</u>	<u>12,833,502</u>
Revenues over (under) expenditures	<u>(33,359,366)</u>	<u>(5,431,500)</u>	<u>(15,020,674)</u>	<u>(20,452,174)</u>	<u>12,907,192</u>
<b>Other Financing Sources (Uses):</b>					
Debt obligations issued:					
Facility improvements (QSCB)	4,396,129	-	-	-	(4,396,129)
Margaret Pollard Middle School	24,000,000	24,060,386	-	24,060,386	60,386
Northwood Expansion	4,500,000	4,500,000	-	4,500,000	-
Northeast High School	463,237	-	-	-	(463,237)
	<u>33,359,366</u>	<u>28,560,386</u>	<u>-</u>	<u>28,560,386</u>	<u>(4,798,980)</u>
Transfers from (to) other funds:					
Capital Reserve	-	1,754,548	-	1,754,548	1,754,548
Total other financing sources (uses)	<u>33,359,366</u>	<u>30,314,934</u>	<u>-</u>	<u>30,314,934</u>	<u>(3,044,432)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 24,883,434</u>	<u>\$ (15,020,674)</u>	<u>\$ 9,862,760</u>	<u>\$ 9,862,760</u>

**NON-MAJOR GOVERNMENTAL FUNDS**

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## CHATHAM COUNTY, NORTH CAROLINA

NONMAJOR GOVERNMENTAL FUNDS  
 COMBINING BALANCE SHEET  
 JUNE 30, 2010

	<b>Total Special Revenue Funds</b>	<b>Total Nonmajor Capital Project Funds</b>	<b>Total Nonmajor Governmental Funds</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets:</b>			
Cash, cash equivalents and investments	\$ 5,229,435	\$ 95,220	\$ 5,324,655
Property taxes receivable, net of allowance	156,512	-	156,512
Due from other governmental agencies	1,016,568	31,748	1,048,316
Other receivables	<u>380</u>	<u>13</u>	<u>393</u>
Total assets	<u>\$ 6,402,895</u>	<u>\$ 126,981</u>	<u>\$ 6,529,876</u>
<b>Liabilities and Fund Balances:</b>			
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 56,056	\$ 1,841	\$ 57,897
Unearned revenues	32,321	-	32,321
Deferred revenues	<u>156,512</u>	<u>-</u>	<u>156,512</u>
Total liabilities	<u>244,889</u>	<u>1,841</u>	<u>246,730</u>
<b>Fund Balances:</b>			
Reserved:			
Reserved by State statute	1,016,948	-	1,016,948
For courthouse clocks	65,473	-	65,473
Unreserved:			
Designated - subsequent year's budget	2,556,015	-	2,556,015
Unreserved, undesignated	<u>2,519,570</u>	<u>125,140</u>	<u>2,644,710</u>
Total fund balances	<u>6,158,006</u>	<u>125,140</u>	<u>6,283,146</u>
Total liabilities and fund balances	<u>\$ 6,402,895</u>	<u>\$ 126,981</u>	<u>\$ 6,529,876</u>

## CHATHAM COUNTY, NORTH CAROLINA

**NONMAJOR GOVERNMENTAL FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2010**

	<b>Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Capital Project Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>			
Ad valorem taxes	\$ 5,060,287	\$ -	\$ 5,060,287
Restricted intergovernmental	1,640,545	88,350	1,728,895
Permits and fees	146,232	-	146,232
Investment earnings	25,369	850	26,219
Other general revenues	28,347	-	28,347
Total revenues	<u>6,900,780</u>	<u>89,200</u>	<u>6,989,980</u>
<b>Expenditures:</b>			
General government	685	-	685
Public safety	6,006,642	-	6,006,642
Economic and physical development	1,201,675	-	1,201,675
Cultural and recreational	81,782	128,514	210,296
Total expenditures	<u>7,290,784</u>	<u>128,514</u>	<u>7,419,298</u>
Revenues over (under) expenditures	<u>(390,004)</u>	<u>(39,314)</u>	<u>(429,318)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers from (to) other funds	(554,710)	(60,000)	(614,710)
Net change in fund balances	(944,714)	(99,314)	(1,044,028)
<b>Fund Balances:</b>			
Beginning of year - July 1	<u>7,102,720</u>	<u>224,454</u>	<u>7,327,174</u>
End of year - June 30	<u>\$ 6,158,006</u>	<u>\$ 125,140</u>	<u>\$ 6,283,146</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.
- **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.
- **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 Replacement 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.
- **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, 2010**

	<u>Enhanced 911</u>	<u>Forfeited Property</u>	<u>Recreation Payment In Lieu</u>	<u>Bynum Canoe Access Trust</u>	<u>Parks Foundation Trust</u>
<b>Assets:</b>					
Cash, cash equivalents and investments	\$ 1,421,387	\$ 33,035	\$ 803,957	\$ 8,728	\$ 99
Property taxes receivable, net	-	-	-	-	-
Due from other governmental agencies	37,903	4,700	-	20	-
Other receivables	82	3	49	-	-
Total assets	<u>\$ 1,459,372</u>	<u>\$ 37,738</u>	<u>\$ 804,006</u>	<u>\$ 8,748</u>	<u>\$ 99</u>
<b>Liabilities and Fund Balances:</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 9,811	\$ 192	\$ -	\$ -	\$ 99
Unearned revenues	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Total liabilities	<u>9,811</u>	<u>192</u>	<u>-</u>	<u>-</u>	<u>99</u>
<b>Fund Balances:</b>					
Reserved by State statute	37,985	4,703	49	20	-
Unreserved:					
Designated - subsequent year's budget	500,000	42,000	450,000	8,500	-
Unreserved	<u>911,576</u>	<u>(9,157)</u>	<u>353,957</u>	<u>228</u>	<u>-</u>
Total fund balances	<u>1,449,561</u>	<u>37,546</u>	<u>804,006</u>	<u>8,748</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,459,372</u>	<u>\$ 37,738</u>	<u>\$ 804,006</u>	<u>\$ 8,748</u>	<u>\$ 99</u>

Schedule 8

<u>Equipment Capital Reserve</u>	<u>Emergency Vehicle Replacement Capital Reserve</u>	<u>Personnel Savings Reserve</u>	<u>Economic and Community Development</u>	<u>Courthouse Clock</u>	<u>Library Foundation</u>	<u>Special Fire Districts</u>	<u>Total</u>
\$ 2,429,499	\$ 197,934	\$ 730,533	\$ (609,678)	\$ 65,469	\$ 597	\$ 147,875	\$ 5,229,435
-	-	-	-	-	-	156,512	156,512
-	-	-	973,945	-	-	-	1,016,568
165	12	56	-	4	-	9	380
<u>\$ 2,429,664</u>	<u>\$ 197,946</u>	<u>\$ 730,589</u>	<u>\$ 364,267</u>	<u>\$ 65,473</u>	<u>\$ 597</u>	<u>\$ 304,396</u>	<u>\$ 6,402,895</u>
\$ -	\$ -	\$ -	\$ 27,225	\$ -	\$ -	\$ 18,729	\$ 56,056
-	-	-	-	-	-	32,321	32,321
-	-	-	-	-	-	156,512	156,512
-	-	-	27,225	-	-	207,562	244,889
165	12	56	973,945	4	-	9	1,016,948
817,515	195,000	500,000	-	-	-	43,000	2,556,015
1,611,984	2,934	230,533	(636,903)	65,469	597	53,825	2,585,043
<u>2,429,664</u>	<u>197,946</u>	<u>730,589</u>	<u>337,042</u>	<u>65,473</u>	<u>597</u>	<u>96,834</u>	<u>6,158,006</u>
<u>\$ 2,429,664</u>	<u>\$ 197,946</u>	<u>\$ 730,589</u>	<u>\$ 364,267</u>	<u>\$ 65,473</u>	<u>\$ 597</u>	<u>\$ 304,396</u>	<u>\$ 6,402,895</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, 2010**

	<u>Enhanced 911</u>	<u>Forfeited Property</u>	<u>Recreation Payment In Lieu</u>	<u>Bynum Canoe Access Trust</u>	<u>Parks Foundation Trust</u>
<b>Revenues:</b>					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted intergovernmental	452,028	46,611	-	-	-
Permits and fees	-	-	146,232	-	-
Investment earnings	4,932	283	2,848	33	-
Other general revenues	-	534	-	-	575
Total revenues	<u>456,960</u>	<u>47,428</u>	<u>149,080</u>	<u>33</u>	<u>575</u>
<b>Expenditures:</b>					
General government	-	-	-	-	-
Public safety	246,042	101,385	-	-	-
Economic and physical development	-	-	-	-	-
Cultural and recreational	-	-	-	312	81,470
Total expenditures	<u>246,042</u>	<u>101,385</u>	<u>-</u>	<u>312</u>	<u>81,470</u>
Revenues over (under) expenditures	<u>210,918</u>	<u>(53,957)</u>	<u>149,080</u>	<u>(279)</u>	<u>(80,895)</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from (to) other funds	-	-	(42,535)	-	-
Net change in fund balance	210,918	(53,957)	106,545	(279)	(80,895)
<b>Fund Balances:</b>					
Beginning of year - July 1	<u>1,238,643</u>	<u>91,503</u>	<u>697,461</u>	<u>9,027</u>	<u>80,895</u>
End of year - June 30	<u>\$ 1,449,561</u>	<u>\$ 37,546</u>	<u>\$ 804,006</u>	<u>\$ 8,748</u>	<u>\$ -</u>

Schedule 9

<u>Equipment Capital Reserve</u>	<u>Emergency Vehicle Replacement Capital Reserve</u>	<u>Personnel Savings Reserve</u>	<u>Economic and Community Development</u>	<u>Courthouse Clock</u>	<u>Library Foundation</u>	<u>Special Fire Districts</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,060,287	\$ 5,060,287
-	-	-	1,141,906	-	-	-	1,640,545
-	-	-	-	-	-	-	146,232
10,334	750	3,524	348	250	2	2,065	25,369
<u>21,271</u>	<u>-</u>	<u>-</u>	<u>5,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,347</u>
<u>31,605</u>	<u>750</u>	<u>3,524</u>	<u>1,148,221</u>	<u>250</u>	<u>2</u>	<u>5,062,352</u>	<u>6,900,780</u>
-	-	-	-	685	-	-	685
-	-	-	-	-	-	5,659,215	6,006,642
-	-	-	1,201,675	-	-	-	1,201,675
-	-	-	-	-	-	-	81,782
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,201,675</u>	<u>685</u>	<u>-</u>	<u>5,659,215</u>	<u>7,290,784</u>
<u>31,605</u>	<u>750</u>	<u>3,524</u>	<u>(53,454)</u>	<u>(435)</u>	<u>2</u>	<u>(596,863)</u>	<u>(390,004)</u>
<u>(312,175)</u>	<u>-</u>	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(554,710)</u>
(280,570)	750	(196,476)	(53,454)	(435)	2	(596,863)	(944,714)
<u>2,710,234</u>	<u>197,196</u>	<u>927,065</u>	<u>390,496</u>	<u>65,908</u>	<u>595</u>	<u>693,697</u>	<u>7,102,720</u>
<u>\$ 2,429,664</u>	<u>\$ 197,946</u>	<u>\$ 730,589</u>	<u>\$ 337,042</u>	<u>\$ 65,473</u>	<u>\$ 597</u>	<u>\$ 96,834</u>	<u>\$ 6,158,006</u>

## CHATHAM COUNTY, NORTH CAROLINA

**ENHANCED 911  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009**

	2010			2009
	Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Restricted intergovernmental	\$ 480,000	\$ 452,028	\$ 27,972	\$ 502,904
Investment earnings:	14,000	4,932	9,068	26,598
Total revenues	<u>494,000</u>	<u>456,960</u>	<u>37,040</u>	<u>529,502</u>
<b>Expenditures:</b>				
Public safety				
Other	620,192	210,632	409,560	132,223
Capital	<u>373,808</u>	<u>35,410</u>	<u>338,398</u>	<u>-</u>
Total expenditures	<u>994,000</u>	<u>246,042</u>	<u>747,958</u>	<u>132,223</u>
Revenues over (under) expenditures	<u>(500,000)</u>	<u>210,918</u>	<u>710,918</u>	<u>397,279</u>
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance:	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>210,918</u>	<u>\$ 210,918</u>	<u>397,279</u>
<b>Fund Balances:</b>				
Beginning of year - July 1		<u>1,238,643</u>		<u>841,364</u>
End of year - June 30		<u>\$ 1,449,561</u>		<u>\$ 1,238,643</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, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009**

	2010		2009	
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
<b>Revenues:</b>				
Restricted intergovernmental:				
Controlled substance tax	\$ 1,290	\$ 10,586	\$ 9,296	\$ 45,234
Drug forfeiture funds	35,643	36,025	382	24,951
Investment earnings:				
Controlled substance tax	900	34	(866)	1,137
Drug forfeiture funds	300	249	(51)	612
Other general revenues:				
Controlled substance tax	-	54	54	-
Drug forfeiture funds	-	480	480	1,088
Total revenues	<u>38,133</u>	<u>47,428</u>	<u>9,295</u>	<u>73,022</u>
<b>Expenditures:</b>				
Public safety:				
Controlled substance tax:				
Operating expenditures	60,376	65,486	(5,110)	39,003
Capital outlay	4,388	-	4,388	-
Forfeited property:				
Operating expenditures	45,943	35,899	10,044	63,978
Capital outlay	-	-	-	15,213
Total expenditures	<u>110,707</u>	<u>101,385</u>	<u>9,322</u>	<u>118,194</u>
Revenues over (under) expenditures	<u>(72,574)</u>	<u>(53,957)</u>	<u>18,617</u>	<u>(45,172)</u>
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance:				
Controlled substance tax	62,574	-	(62,574)	-
Drug forfeiture funds	10,000	-	(10,000)	-
Total other financing sources (uses)	<u>72,574</u>	<u>-</u>	<u>(72,574)</u>	<u>-</u>
Net change in fund balance				
Controlled substance tax	-	(54,812)	(54,812)	7,368
Drug forfeiture funds	-	855	855	(52,540)
	<u>\$ -</u>	<u>(53,957)</u>	<u>\$ (53,957)</u>	<u>(45,172)</u>
<b>Fund Balance:</b>				
Beginning of year - July 1				
Controlled substance tax		59,350		51,982
Drug forfeiture funds		<u>32,153</u>		<u>84,693</u>
		<u>91,503</u>		<u>136,675</u>
End of year - June 30				
Controlled substance tax		4,538		59,350
Drug forfeiture funds		<u>33,008</u>		<u>32,153</u>
Total		<u>\$ 37,546</u>		<u>\$ 91,503</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, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR  
 THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Permits and fees	\$ 65,000	\$ 146,232	\$ 81,232	\$ 113,785
Investment earnings	7,000	2,848	(4,152)	20,834
Total revenues	<u>72,000</u>	<u>149,080</u>	<u>77,080</u>	<u>134,619</u>
<b>Expenditures:</b>				
Cultural and recreational	<u>500,000</u>	<u>-</u>	<u>500,000</u>	<u>-</u>
Revenues over (under) expenditures	<u>(428,000)</u>	<u>149,080</u>	<u>577,080</u>	<u>134,619</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from (to) other funds	-	(42,535)	(42,535)	(902,171)
Appropriated fund balance	<u>428,000</u>	<u>-</u>	<u>(428,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>428,000</u>	<u>(42,535)</u>	<u>(470,535)</u>	<u>(902,171)</u>
Net change in fund balance	<u>\$ -</u>	<u>106,545</u>	<u>\$ 106,545</u>	<u>(767,552)</u>
<b>Fund Balance:</b>				
Beginning of year - July 1		<u>697,461</u>		<u>1,465,013</u>
End of year - June 30		<u>\$ 804,006</u>		<u>\$ 697,461</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, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR  
 THE FISCAL YEAR ENDED JUNE 30, 2009**

	<u>2010</u>			<u>2009</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
<b>Revenues:</b>				
Investment earnings	\$ 90	\$ 33	\$ (57)	\$ 134
<b>Expenditures:</b>				
Cultural and recreational	9,400	312	9,088	930
Revenues over (under) expenditures	(9,310)	(279)	9,031	(796)
<b>Other Financing Sources (Uses):</b>				
Transfers from (to) other funds				
Appropriated fund balance	9,310	-	(9,310)	-
Net change in fund balance	<u>\$ -</u>	(279)	<u>\$ (279)</u>	(796)
<b>Fund Balance:</b>				
Beginning of year - July 1		9,027		9,823
End of year - June 30		<u>\$ 8,748</u>		<u>\$ 9,027</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, 2010**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR**  
**THE FISCAL YEAR ENDED JUNE 30, 2009**

	2010			2009
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
<b>Revenues:</b>				
Investment earnings	\$ 500	\$ -	\$ (500)	\$ 1,088
Other general revenues	<u>12,000</u>	<u>575</u>	<u>(11,425)</u>	<u>15,871</u>
Total revenues	<u>12,500</u>	<u>575</u>	<u>(11,925)</u>	<u>16,959</u>
<b>Expenditures:</b>				
Cultural and recreational	<u>85,000</u>	<u>81,470</u>	<u>3,530</u>	<u>12,108</u>
Revenues over (under) expenditures	<u>(72,500)</u>	<u>(80,895)</u>	<u>(8,395)</u>	<u>4,851</u>
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	<u>72,500</u>	<u>-</u>	<u>(72,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(80,895)</u>	<u>\$ (80,895)</u>	<u>4,851</u>
<b>Fund Balance:</b>				
Beginning of year - July 1		<u>80,895</u>		<u>76,044</u>
End of year - June 30		<u>\$ -</u>		<u>\$ 80,895</u>

## 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, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009**

	2010			2009
	Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Investment earnings	\$ 20,000	\$ 10,334	\$ (9,666)	\$ 44,541
Other general revenues	-	21,271	21,271	43,024
Total revenues	<u>20,000</u>	<u>31,605</u>	<u>11,605</u>	<u>87,565</u>
<b>Expenditures:</b>				
General government	<u>439,033</u>	-	<u>439,033</u>	-
Revenues over (under) expenditures	<u>(419,033)</u>	<u>31,605</u>	<u>450,638</u>	<u>87,565</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from (to) other funds	(738,973)	(312,175)	426,798	(574,865)
Appropriated fund balance	<u>1,158,006</u>	-	<u>(1,158,006)</u>	-
Total other financing sources (uses)	<u>419,033</u>	<u>(312,175)</u>	<u>(731,208)</u>	<u>(574,865)</u>
Net change in fund balance	<u>\$ -</u>	(280,570)	<u>\$ (280,570)</u>	(487,300)
<b>Fund Balance:</b>				
Beginning of year - July 1		<u>2,710,234</u>		<u>3,197,534</u>
End of year - June 30		<u>\$ 2,429,664</u>		<u>\$ 2,710,234</u>

## 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, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR  
 THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Investment earnings	\$ 1,700	\$ 750	\$ (950)	\$ 2,684
<b>Expenditures:</b>				
Public safety	191,700	-	191,700	-
Revenues over (under) expenditures	(190,000)	750	190,750	2,684
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	190,000	-	(190,000)	-
Total other financing sources (uses)	190,000	-	(190,000)	-
Net change in fund balance	\$ -	750	\$ 750	2,684
<b>Fund Balance:</b>				
Beginning of year - July 1		197,196		194,512
End of year - June 30		\$ 197,946		\$ 197,196

## 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, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009**

	<u>2010</u>			<u>2009</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
<b>Revenues:</b>				
Investment earnings	\$ 10,000	\$ 3,524	\$ (6,476)	\$ 17,711
<b>Expenditures:</b>				
General government	600,000	-	600,000	-
Revenues over (under) expenditures	(590,000)	3,524	593,524	17,711
<b>Other Financing Sources (Uses):</b>				
Transfers from (to) other funds	(200,000)	(200,000)	-	(380,700)
Appropriated fund balance	790,000	-	(790,000)	-
Total other financing sources (uses)	590,000	(200,000)	(790,000)	(380,700)
Net change in fund balance	\$ -	(196,476)	\$ (196,476)	(362,989)
<b>Fund Balance:</b>				
Beginning of year - July 1		927,065		1,290,054
End of year - June 30		\$ 730,589		\$ 927,065

CHATHAM COUNTY, NORTH CAROLINA

ECONOMIC AND COMMUNITY DEVELOPMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FROM INCEPTION AND FOR THE FISCAL YEAR  
ENDED JUNE 30, 2010

	Project Authorization	Actual		
		Prior Years	Current Year	Total
<b>Revenues:</b>				
Restricted intergovernmental:				
Federal grants:				
CDBG grants:				
Scattered Site Housing Project-2007	\$ 400,000	\$ 316,610	\$ 83,271	\$ 399,881
Scattered Site Housing Project-2009	400,000	-	108,305	108,305
URP 2009	75,000	-	75,000	75,000
3M Re-Use Project	600,000	172,140	-	172,140
State grants:				
Clean water management trust:				
3M Re-Use Project	<u>1,250,000</u>	<u>107,879</u>	<u>875,330</u>	<u>983,209</u>
Total	<u>2,725,000</u>	<u>596,629</u>	<u>1,141,906</u>	<u>1,738,535</u>
Other	<u>5,967</u>	<u>-</u>	<u>5,967</u>	<u>5,967</u>
Investment earnings	<u>-</u>	<u>72,497</u>	<u>348</u>	<u>72,845</u>
Total revenues	<u>2,730,967</u>	<u>669,126</u>	<u>1,148,221</u>	<u>1,817,347</u>
<b>Expenditures:</b>				
Economic and physical development:				
CDBG Scattered Site Housing Project-2007:				
Administration	38,000	38,000	-	38,000
Construction	347,967	260,710	87,924	348,634
Service delivery costs	18,000	17,000	1,000	18,000
Legal and administrative	<u>2,000</u>	<u>1,074</u>	<u>140</u>	<u>1,214</u>
	<u>405,967</u>	<u>316,784</u>	<u>89,064</u>	<u>405,848</u>
CDBG Scattered Site Housing Project-2009:				
Administration	32,000	2,003	25,175	27,178
Construction	<u>368,000</u>	<u>-</u>	<u>79,208</u>	<u>79,208</u>
	<u>400,000</u>	<u>2,003</u>	<u>104,383</u>	<u>106,386</u>
Urgent Repair Project - 2009				
Administration	6,500	-	4,200	4,200
Construction	<u>68,500</u>	<u>-</u>	<u>65,500</u>	<u>65,500</u>
	<u>75,000</u>	<u>-</u>	<u>69,700</u>	<u>69,700</u>

CHATHAM COUNTY, NORTH CAROLINA

ECONOMIC AND COMMUNITY DEVELOPMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FROM INCEPTION AND FOR THE FISCAL YEAR  
ENDED JUNE 30, 2010

	Project Authorization	Actual		Total
		Prior Years	Current Year	
CDBG 3M Re-Use Project:				
Administration	136,240	123,300	14,040	137,340
Construction engineering	356,610	244,316	-	244,316
Environmental assessment	35,000	35,000	-	35,000
Surveying / easements	18,000	-	-	-
Legal and administrative	40,000	5,840	60	5,900
Construction	1,835,460	-	924,428	924,428
Contingency	928,690	-	-	-
	<u>3,350,000</u>	<u>408,456</u>	<u>938,528</u>	<u>1,346,984</u>
Total expenditures	<u>4,230,967</u>	<u>727,243</u>	<u>1,201,675</u>	<u>1,928,918</u>
Revenues over (under) expenditures	<u>(1,500,000)</u>	<u>(58,117)</u>	<u>(53,454)</u>	<u>(111,571)</u>
<b>Other Financing Sources (Uses):</b>				
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>\$ 390,496</u>	<u>(53,454)</u>	<u>\$ 337,042</u>
<b>Fund Balance:</b>				
Beginning of year - July 1			<u>390,496</u>	
End of year - June 30			<u>\$ 337,042</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, 2010**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR**  
**THE FISCAL YEAR ENDED JUNE 30, 2009**

	2010		2009	
	Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Investment earnings	\$ 500	\$ 250	\$ (250)	\$ 902
<b>Expenditures:</b>				
General government	60,500	685	59,815	520
Revenues over (under) expenditures	(60,000)	(435)	59,565	382
<b>Other Financing Sources (Uses):</b>				
Appropriated fund balance	60,000	-	(60,000)	-
Net change in fund balance	\$ -	(435)	\$ (435)	382
<b>Fund Balance:</b>				
Beginning of year - July 1		65,908		65,526
End of year - June 30		\$ 65,473		\$ 65,908

## CHATHAM COUNTY, NORTH CAROLINA

**LIBRARY FOUNDATION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2010**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR**  
**THE FISCAL YEAR ENDED JUNE 30, 2009**

	2010			2009
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
<b>Revenues:</b>				
Investment earnings	\$ -	\$ 2	\$ 2	\$ 500
Other general revenues	-	-	-	2
Total revenues	<u>-</u>	<u>2</u>	<u>2</u>	<u>502</u>
Revenues over (under) expenditures	<u>-</u>	<u>2</u>	<u>2</u>	<u>502</u>
Net change in fund balance	<u>\$ -</u>	<u>2</u>	<u>\$ 2</u>	<u>502</u>
<b>Fund Balance:</b>				
Beginning of year - July 1		<u>595</u>		<u>93</u>
End of year - June 30		<u>\$ 597</u>		<u>\$ 595</u>

**CHATHAM COUNTY, NORTH CAROLINA**

**SPECIAL FIRE DISTRICTS  
COMBINING BALANCE SHEET  
JUNE 30, 2010**

	<u>Combined</u>	<u>Bell's Annex</u>	<u>Bennett</u>	<u>Bonlee</u>	<u>Central Chatham</u>
<b>Assets:</b>					
Cash, cash equivalents, and investments	\$ 147,875	\$ 2,938	\$ 3,465	\$ 8,902	\$ 4,415
Property taxes receivable, net	156,512	2,580	3,491	9,235	17,791
Other receivables	<u>9</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total assets	<u>\$ 304,396</u>	<u>\$ 5,518</u>	<u>\$ 6,956</u>	<u>\$ 18,138</u>	<u>\$ 22,207</u>
<b>Liabilities and Fund Balances:</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 18,729	\$ -	\$ -	\$ -	\$ 1,784
Unearned revenues	32,321	1,286	795	444	684
Deferred revenues	<u>156,512</u>	<u>2,580</u>	<u>3,491</u>	<u>9,235</u>	<u>17,791</u>
Total liabilities	<u>207,562</u>	<u>3,866</u>	<u>4,286</u>	<u>9,679</u>	<u>20,259</u>
<b>Fund Balances:</b>					
Reserved by State statute	9	-	-	1	1
Unreserved:					
Unreserved	<u>96,825</u>	<u>1,652</u>	<u>2,670</u>	<u>8,458</u>	<u>1,947</u>
Total fund balances	<u>96,834</u>	<u>1,652</u>	<u>2,670</u>	<u>8,459</u>	<u>1,948</u>
Total liabilities and fund balances	<u>\$ 304,396</u>	<u>\$ 5,518</u>	<u>\$ 6,956</u>	<u>\$ 18,138</u>	<u>\$ 22,207</u>

Schedule 21

<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>
\$ 51,768	\$ 3,709	\$ 8,493	\$ 19,283	\$ 33,775	\$ 8,121	\$ 1,713	\$ 1,293
29,379	14,505	11,414	12,920	48,941	2,456	2,965	835
<u>2</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 81,149</u>	<u>\$ 18,214</u>	<u>\$ 19,908</u>	<u>\$ 32,204</u>	<u>\$ 82,719</u>	<u>\$ 10,577</u>	<u>\$ 4,678</u>	<u>\$ 2,128</u>
\$ -	\$ 2,063	\$ 2,058	\$ 2,212	\$ 10,612	\$ -	\$ -	\$ -
2,280	827	1,378	15,745	8,086	321	345	130
<u>29,379</u>	<u>14,505</u>	<u>11,414</u>	<u>12,920</u>	<u>48,941</u>	<u>2,456</u>	<u>2,965</u>	<u>835</u>
<u>31,659</u>	<u>17,395</u>	<u>14,850</u>	<u>30,877</u>	<u>67,639</u>	<u>2,777</u>	<u>3,310</u>	<u>965</u>
2	-	1	1	3	-	-	-
<u>49,488</u>	<u>819</u>	<u>5,057</u>	<u>1,326</u>	<u>15,077</u>	<u>7,800</u>	<u>1,368</u>	<u>1,163</u>
<u>49,490</u>	<u>819</u>	<u>5,058</u>	<u>1,327</u>	<u>15,080</u>	<u>7,800</u>	<u>1,368</u>	<u>1,163</u>
<u>\$ 81,149</u>	<u>\$ 18,214</u>	<u>\$ 19,908</u>	<u>\$ 32,204</u>	<u>\$ 82,719</u>	<u>\$ 10,577</u>	<u>\$ 4,678</u>	<u>\$ 2,128</u>

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 4,991,423	\$ 5,060,287	\$ 68,864
Investment earnings	-	2,065	2,065
Total revenues	<u>4,991,423</u>	<u>5,062,352</u>	<u>70,929</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	5,427,831	5,417,069	10,762
Commissions	<u>245,359</u>	<u>242,146</u>	<u>3,213</u>
Total expenditures	<u>5,673,190</u>	<u>5,659,215</u>	<u>13,975</u>
Revenues over (under) expenditures	<u>(681,767)</u>	<u>(596,863)</u>	<u>84,904</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>681,767</u>	-	<u>(681,767)</u>
Net change in fund balance	<u>\$ -</u>	<u>(596,863)</u>	<u>\$ (596,863)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>693,697</u>	
End of year - June 30		<u>\$ 96,834</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Bells Annex Fire District</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 61,093	\$ 62,142	\$ 1,049
Investment earnings	-	14	14
Total revenues	<u>61,093</u>	<u>62,156</u>	<u>1,063</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	59,849	59,849	-
Commissions	<u>3,244</u>	<u>3,118</u>	<u>126</u>
Total expenditures	<u>63,093</u>	<u>62,967</u>	<u>126</u>
Revenues over (under) expenditures	<u>(2,000)</u>	<u>(811)</u>	<u>1,189</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>2,000</u>	-	<u>(2,000)</u>
Net change in fund balance	<u>\$ -</u>	(811)	<u>\$ (811)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>2,463</u>	
End of year - June 30		<u>\$ 1,652</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<b>Bennett Fire District</b>		
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over/Under</b>
<b>Revenues:</b>			
Ad valorem taxes	\$ 80,634	\$ 81,887	\$ 1,253
Investment earnings	-	22	22
Total revenues	<u>80,634</u>	<u>81,909</u>	<u>1,275</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	80,783	80,783	-
Commissions	<u>3,851</u>	<u>3,695</u>	<u>156</u>
Total expenditures	<u>84,634</u>	<u>84,478</u>	<u>156</u>
Revenues over (under) expenditures	<u>(4,000)</u>	<u>(2,569)</u>	<u>1,431</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>4,000</u>	-	<u>(4,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>(2,569)</u>	<u>\$ (2,569)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>5,239</u>	
End of year - June 30		<u>\$ 2,670</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Bonlee Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 173,508	\$ 178,700	\$ 5,192
Investment earnings	-	77	77
Total revenues	<u>173,508</u>	<u>178,777</u>	<u>5,269</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	186,822	186,822	-
Commissions	<u>8,686</u>	<u>8,357</u>	<u>329</u>
Total expenditures	<u>195,508</u>	<u>195,179</u>	<u>329</u>
Revenues over (under) expenditures	<u>(22,000)</u>	<u>(16,402)</u>	<u>5,598</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>22,000</u>	-	<u>(22,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>(16,402)</u>	<u>\$ (16,402)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>24,861</u>	
End of year - June 30		<u>\$ 8,459</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Central Chatham Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 191,051	\$ 192,346	\$ 1,295
Investment earnings	-	60	60
Total revenues	<u>191,051</u>	<u>192,406</u>	<u>1,355</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	197,538	197,538	-
Commissions	<u>8,914</u>	<u>8,885</u>	<u>29</u>
Total expenditures	<u>206,452</u>	<u>206,423</u>	<u>29</u>
Revenues over (under) expenditures	<u>(15,401)</u>	<u>(14,017)</u>	<u>1,384</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>15,401</u>	-	<u>(15,401)</u>
Net change in fund balance	<u>\$ -</u>	<u>(14,017)</u>	<u>\$ (14,017)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>15,965</u>	
End of year - June 30		<u>\$ 1,948</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Circle City Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 795,239	\$ 834,462	\$ 39,223
Investment earnings	-	671	671
Total revenues	<u>795,239</u>	<u>835,133</u>	<u>39,894</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	1,016,669	1,016,669	-
Commissions	<u>40,336</u>	<u>40,021</u>	<u>315</u>
Total expenditures	<u>1,057,005</u>	<u>1,056,690</u>	<u>315</u>
Revenues over (under) expenditures	<u>(261,766)</u>	<u>(221,557)</u>	<u>40,209</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>261,766</u>	-	<u>(261,766)</u>
Net change in fund balance	<u>\$ -</u>	<u>(221,557)</u>	<u>\$ (221,557)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>271,047</u>	
End of year - June 30		<u>\$ 49,490</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Goldston Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 188,217	\$ 178,151	\$ (10,066)
Investment earnings	-	39	39
Total revenues	<u>188,217</u>	<u>178,190</u>	<u>(10,027)</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	187,770	177,756	10,014
Commissions	<u>8,847</u>	<u>8,269</u>	<u>578</u>
Total expenditures	<u>196,617</u>	<u>186,025</u>	<u>10,592</u>
Revenues over (under) expenditures	<u>(8,400)</u>	<u>(7,835)</u>	<u>565</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>8,400</u>	-	<u>(8,400)</u>
Net change in fund balance	<u>\$ -</u>	<u>(7,835)</u>	<u>\$ (7,835)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>8,654</u>	
End of year - June 30		<u>\$ 819</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Hope Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 306,464	\$ 310,538	\$ 4,074
Investment earnings	-	103	103
Total revenues	<u>306,464</u>	<u>310,641</u>	<u>4,177</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	319,035	319,035	-
Commissions	<u>14,429</u>	<u>14,421</u>	<u>8</u>
Total expenditures	<u>333,464</u>	<u>333,456</u>	<u>8</u>
Revenues over (under) expenditures	<u>(27,000)</u>	<u>(22,815)</u>	<u>4,185</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>27,000</u>	-	<u>(27,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>(22,815)</u>	<u>\$ (22,815)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>27,873</u>	
End of year - June 30		<u>\$ 5,058</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Moncure Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 438,676	\$ 444,961	\$ 6,285
Investment earnings	-	297	297
Total revenues	<u>438,676</u>	<u>445,258</u>	<u>6,582</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	537,077	536,329	748
Commissions	<u>23,599</u>	<u>22,258</u>	<u>1,341</u>
Total expenditures	<u>560,676</u>	<u>558,587</u>	<u>2,089</u>
Revenues over (under) expenditures	<u>(122,000)</u>	<u>(113,329)</u>	<u>8,671</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>122,000</u>	-	<u>(122,000)</u>
Net change in fund balance	<u>\$ -</u>	(113,329)	<u>\$ (113,329)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>114,656</u>	
End of year - June 30		<u>\$ 1,327</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>North Chatham Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 2,429,837	\$ 2,439,668	\$ 9,831
Investment earnings	-	673	673
Total revenues	<u>2,429,837</u>	<u>2,440,341</u>	<u>10,504</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	2,497,822	2,497,822	-
Commissions	<u>117,015</u>	<u>116,881</u>	<u>134</u>
Total expenditures	<u>2,614,837</u>	<u>2,614,703</u>	<u>134</u>
Revenues over (under) expenditures	<u>(185,000)</u>	<u>(174,362)</u>	<u>10,638</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>185,000</u>	-	<u>(185,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>(174,362)</u>	<u>\$ (174,362)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>189,442</u>	
End of year - June 30		<u>\$ 15,080</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Parkwood Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 251,953	\$ 261,268	\$ 9,315
Investment earnings	-	78	78
Total revenues	<u>251,953</u>	<u>261,346</u>	<u>9,393</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	264,118	264,118	-
Commissions	<u>12,835</u>	<u>12,709</u>	<u>126</u>
Total expenditures	<u>276,953</u>	<u>276,827</u>	<u>126</u>
Revenues over (under) expenditures	<u>(25,000)</u>	<u>(15,481)</u>	<u>9,519</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>25,000</u>	-	<u>(25,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>(15,481)</u>	<u>\$ (15,481)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>23,281</u>	
End of year - June 30		<u>\$ 7,800</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Staley Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 46,021	\$ 46,394	\$ 373
Investment earnings	-	23	23
Total revenues	<u>46,021</u>	<u>46,417</u>	<u>396</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	51,366	51,366	-
Commissions	<u>2,155</u>	<u>2,153</u>	<u>2</u>
Total expenditures	<u>53,521</u>	<u>53,519</u>	<u>2</u>
Revenues over (under) expenditures	<u>(7,500)</u>	<u>(7,102)</u>	<u>398</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>7,500</u>	-	<u>(7,500)</u>
Net change in fund balance	<u>\$ -</u>	(7,102)	<u>\$ (7,102)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>8,470</u>	
End of year - June 30		<u>\$ 1,368</u>	

CHATHAM COUNTY, NORTH CAROLINA

SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>West Sanford Fire District</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 28,730	\$ 29,770	\$ 1,040
Investment earnings	-	8	8
Total revenues	<u>28,730</u>	<u>29,778</u>	<u>1,048</u>
<b>Expenditures:</b>			
Public safety:			
Fire protection contracts	28,982	28,982	-
Commissions	<u>1,448</u>	<u>1,379</u>	<u>69</u>
Total expenditures	<u>30,430</u>	<u>30,361</u>	<u>69</u>
Revenues over (under) expenditures	<u>(1,700)</u>	<u>(583)</u>	<u>1,117</u>
<b>Other Financing Sources (Uses):</b>			
Appropriated fund balance	<u>1,700</u>	-	<u>(1,700)</u>
Net change in fund balance	<u>\$ -</u>	(583)	<u>\$ (583)</u>
<b>Fund Balances:</b>			
Beginning of year - July 1		<u>1,746</u>	
End of year - June 30		<u>\$ 1,163</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:

- **Imaging Project** – Accounts for funds used to imaging county records and storing that information electronically.
- **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, 2010

	<u>Imaging Project</u>	<u>Chatham Park Projects</u>	<u>School Wastewater Improvement Project</u>	<u>Total</u>
<b>Assets:</b>				
Cash, cash equivalents, and investments	\$ 115,774	\$ (29,199)	\$ 8,645	\$ 95,220
Due from other governments	-	31,748	-	31,748
Other receivables	13	-	-	13
Total assets	<u>\$ 115,787</u>	<u>\$ 2,549</u>	<u>\$ 8,645</u>	<u>\$ 126,981</u>
<b>Liabilities and Fund Balances:</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 1,841	\$ -	\$ 1,841
Total liabilities	<u>-</u>	<u>1,841</u>	<u>-</u>	<u>1,841</u>
<b>Fund Balances:</b>				
Unreserved				
Unreserved - undesignated	<u>115,787</u>	<u>708</u>	<u>8,645</u>	<u>125,140</u>
Total liabilities and fund balances	<u>\$ 115,787</u>	<u>\$ 2,549</u>	<u>\$ 8,645</u>	<u>\$ 126,981</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, 2010

	<u>Imaging Project</u>	<u>Chatham Park Projects</u>	<u>School Wastewater Improvement Project</u>	<u>Total</u>
<b>Revenues:</b>				
Investment earnings	\$ 816	\$ 2	\$ 32	\$ 850
Restricted intergovernmental	<u>-</u>	<u>88,350</u>	<u>-</u>	<u>88,350</u>
Total revenues	<u>816</u>	<u>88,352</u>	<u>32</u>	<u>89,200</u>
<b>Expenditures:</b>				
Cultural and recreational	<u>-</u>	<u>128,514</u>	<u>-</u>	<u>128,514</u>
Total expenditures	<u>-</u>	<u>128,514</u>	<u>-</u>	<u>128,514</u>
				-
Revenues over (under) expenditures	<u>816</u>	<u>(40,162)</u>	<u>32</u>	<u>(39,314)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from (to) other funds	<u>(100,000)</u>	<u>40,000</u>	<u>-</u>	<u>(60,000)</u>
Net change in fund balance	(99,184)	(162)	32	(99,314)
<b>Fund Balances:</b>				
Beginning of year - July 1	<u>214,971</u>	<u>870</u>	<u>8,613</u>	<u>224,454</u>
End of year - June 30	<u>\$ 115,787</u>	<u>\$ 708</u>	<u>\$ 8,645</u>	<u>\$ 125,140</u>

## CHATHAM COUNTY, NORTH CAROLINA

## IMAGING PROJECT

SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FROM INCEPTION AND FOR THE FISCAL YEAR  
 ENDED JUNE 30, 2010

	<u>Project Budget</u>	<u>Actual</u>		<u>Total</u>	<u>Variance Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>		
<b>Revenues:</b>					
Investment earnings	\$ -	\$ 21,015	\$ 816	\$ 21,831	\$ 21,831
<b>Expenditures:</b>					
General government:					
Contracted services	75,000	71,736	-	71,736	3,264
Equipment	<u>425,000</u>	<u>134,308</u>	-	<u>134,308</u>	<u>290,692</u>
Total expenditures	<u>500,000</u>	<u>206,044</u>	-	<u>206,044</u>	<u>293,956</u>
Revenues over (under) expenditures	<u>(500,000)</u>	<u>(185,029)</u>	<u>816</u>	<u>(184,213)</u>	<u>315,787</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from (to) other funds:					
General Fund	<u>500,000</u>	<u>400,000</u>	<u>(100,000)</u>	<u>300,000</u>	<u>(200,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 214,971</u>	<u>\$ (99,184)</u>	<u>\$ 115,787</u>	<u>\$ 115,787</u>

## CHATHAM COUNTY, NORTH CAROLINA

CHATHAM PARK PROJECTS  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FROM INCEPTION AND FOR THE FISCAL YEAR  
 ENDED JUNE 30, 2010

	<u>Project Budget</u>	<u>Actual</u>		<u>Total</u>	<u>Variance Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>		
<b>Revenues:</b>					
Restricted intergovernmental:					
State grants	\$ 718,000	\$ -	\$ 88,350	\$ 88,350	\$ (629,650)
Investment earnings	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total revenues	<u>718,000</u>	<u>-</u>	<u>88,352</u>	<u>88,352</u>	<u>(629,648)</u>
<b>Expenditures:</b>					
Cultural and recreational:					
Northeast Park	<u>1,531,389</u>	<u>53,130</u>	<u>128,514</u>	<u>181,644</u>	<u>1,349,745</u>
Total expenditures	<u>1,531,389</u>	<u>53,130</u>	<u>128,514</u>	<u>181,644</u>	<u>1,349,745</u>
Revenues over (under) expenditures	<u>(813,389)</u>	<u>(53,130)</u>	<u>(40,162)</u>	<u>(93,292)</u>	<u>720,097</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from (to) other funds:					
Recreation in Lieu	<u>813,389</u>	<u>54,000</u>	<u>40,000</u>	<u>94,000</u>	<u>(719,389)</u>
Total other financing sources (uses)	<u>813,389</u>	<u>54,000</u>	<u>40,000</u>	<u>94,000</u>	<u>(719,389)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 870</u>	<u>\$ (162)</u>	<u>\$ 708</u>	<u>\$ 708</u>

## CHATHAM COUNTY, NORTH CAROLINA

SCHOOL WASTEWATER IMPROVEMENT PROJECT  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 FROM INCEPTION AND FOR THE FISCAL YEAR  
 ENDED JUNE 30, 2010

	Project Budget	Actual		Total	Variance Over/Under
		Prior Years	Current Year		
<b>Revenues:</b>					
Investment earnings	\$ 5,000	\$ 6,437	\$ 32	\$ 6,469	\$ 1,469
<b>Expenditures:</b>					
Intergovernmental:					
Educational:					
Capital outlay - construction	33,375	26,199	-	26,199	7,176
Revenues over (under) expenditures	(28,375)	(19,762)	32	(19,730)	8,645
<b>Other Financing Sources (Uses):</b>					
Transfers from (to) other funds:					
School Wastewater Capital Reserve	28,375	28,375	-	28,375	-
Net change in fund balance	\$ -	\$ 8,613	\$ 32	\$ 8,645	\$ 8,645

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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.
- **Southeast Water District Fund** – Accounts for the operations of the water district covering the Southeastern portion 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, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR  
 THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Charges for services	\$ 4,388,100	\$ 4,850,903	\$ 462,803	\$ 5,161,350
Other operating revenues	-	3,331	3,331	7,983
Investment earnings	50,000	16,867	(33,133)	67,161
Total revenues	<u>4,438,100</u>	<u>4,871,101</u>	<u>433,001</u>	<u>5,236,494</u>
<b>Expenditures:</b>				
Salaries and employee benefits	1,199,472	1,185,638	13,834	1,203,885
Operating expenditures	2,633,898	2,376,205	257,693	2,643,499
Capital outlay	150,426	150,425	1	274,724
Debt service:				
Principal	954,577	643,115	311,462	623,444
Interest	909,298	808,215	101,083	1,028,350
Total expenditures	<u>5,847,671</u>	<u>5,163,598</u>	<u>684,073</u>	<u>5,773,902</u>
Revenues over (under) expenditures	<u>(1,409,571)</u>	<u>(292,497)</u>	<u>1,117,074</u>	<u>(537,408)</u>
<b>Other Financing Sources (Uses):</b>				
Interfund transfers	1,222,229	1,073,559	(148,670)	23,535
Appropriated fund balance	187,342	-	(187,342)	-
Total other financing sources (uses)	<u>1,409,571</u>	<u>1,073,559</u>	<u>(336,012)</u>	<u>23,535</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>781,062</u>	<u>\$ 781,062</u>	<u>\$ (513,873)</u>
This schedule is included to show budgetary compliance.				
<b>Reconciliation to Net Income:</b>				
Revenue:				
Water Capital Reserve		618,958		
Vehicle Replacement Reserve		1,631		
Water Capital Projects		422,297		
Reconciling items:				
Water Capital Reserve		(303,780)		
Debt principal		643,115		
Capital outlay		150,425		
Depreciation		(1,002,538)		
Bad debt expense		(53,382)		
Capital Contributions		797,520		
Decrease in accrued vacation pay		11,606		
Net income		<u>\$ 2,066,914</u>		

## CHATHAM COUNTY, NORTH CAROLINA

WATER CAPITAL RESERVE  
 SCHEDULE OF REVENUES AND EXPENDITURES -  
 BUDGET AND ACTUAL (NON-GAAP)  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR  
 THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Charges for services	\$ 500,000	\$ 591,094	\$ 91,094	\$ 829,526
Other operating revenues	-	-	-	224,809
Investment earnings	50,000	27,864	(22,136)	151,267
Total revenues	<u>550,000</u>	<u>618,958</u>	<u>68,958</u>	<u>1,205,602</u>
<b>Expenditures:</b>				
Capital outlay:				
Construction	<u>3,000,000</u>	<u>-</u>	<u>3,000,000</u>	<u>-</u>
Revenues over (under) expenditures	<u>(2,450,000)</u>	<u>618,958</u>	<u>3,068,958</u>	<u>1,205,602</u>
<b>Other Financing Sources (Uses):</b>				
Intrafund transfers	(1,222,229)	(1,073,559)	148,670	(575,845)
Transfers from (to) other funds:				
General Fund	769,779	769,779	-	1,444,534
Fund balance appropriated	<u>2,902,450</u>	<u>-</u>	<u>(2,902,450)</u>	<u>-</u>
Total other financing sources (uses)	<u>2,450,000</u>	<u>(303,780)</u>	<u>(2,753,780)</u>	<u>868,689</u>
Revenues and other financing sources (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 315,178</u>	<u>\$ 315,178</u>	<u>\$ 2,074,291</u>

## CHATHAM COUNTY, NORTH CAROLINA

**VEHICLE REPLACEMENT RESERVE  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (NON-GAAP)  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2009**

	2010			2009
	Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Investment earnings	\$ 2,500	\$ 1,631	\$ (869)	\$ 6,150
Total revenues	<u>2,500</u>	<u>1,631</u>	<u>(869)</u>	<u>6,150</u>
<b>Expenditures:</b>				
Operating expenses	<u>302,500</u>	<u>-</u>	<u>302,500</u>	<u>-</u>
Revenues over (under) expenditures	<u>(300,000)</u>	<u>1,631</u>	<u>301,631</u>	<u>6,150</u>
<b>Other Financing Sources (Uses):</b>				
Interfund transfers	-	-	-	(23,535)
Appropriated fund balance	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>	<u>(23,535)</u>
Revenues and other financing sources (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,631</u>	<u>\$ 1,631</u>	<u>\$ (17,385)</u>

## CHATHAM COUNTY, NORTH CAROLINA

WATER CAPITAL PROJECTS  
 SCHEDULE OF REVENUES AND EXPENDITURES -  
 BUDGET AND ACTUAL (NON-GAAP)  
 FROM INCEPTION AND FOR THE FISCAL YEAR  
 ENDED JUNE 30, 2010

	Project Authorization	Actual		Total	Variance Over/Under
		Prior Years	Current Year		
<b>Revenues:</b>					
Investment earnings	\$ -	\$ 38,228	\$ 22,415	\$ 60,643	\$ 60,643
Grant - Department of Transportation	-	-	399,882	399,882	399,882
Unrestricted intergovernmental	397,219	397,220	-	397,220	1
Total revenues	397,219	435,448	422,297	857,745	460,526
<b>Expenditures:</b>					
Capital outlay:					
Westward Distribution Project	14,897,219	13,012,996	1,478	13,014,474	1,882,745
Business Campus	8,783,346	7,836,967	258,926	8,095,893	687,453
Total expenditures	23,680,565	20,849,963	260,404	21,110,367	2,570,198
Revenues over (under) expenditures	(23,283,346)	(20,414,515)	161,893	(20,252,622)	3,030,724
<b>Other Financing Sources (Uses):</b>					
Transfers (to) from other funds	7,494,593	7,494,593	-	7,494,593	-
Intrafund transfers - Water Capital Reserve	1,288,753	-	-	-	(1,288,753)
Proceeds from borrowing for:					
Westward distribution project	14,500,000	14,500,000	-	14,500,000	-
Total other financing sources (uses)	23,283,346	21,994,593	-	21,994,593	(1,288,753)
Revenues and other financing sources (under) expenditures and other financing uses	\$ -	\$ 1,580,078	\$ 161,893	\$ 1,741,971	\$ 1,741,971

## CHATHAM COUNTY, NORTH CAROLINA

SOUTHEAST WATER DISTRICT  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 BUDGET AND ACTUAL (NON-GAAP)  
 FOR THE YEAR ENDED JUNE 30, 2010  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR  
 THE FISCAL YEAR ENDED JUNE 30, 2009

	2010			2009
	Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Charges for services	\$ 508,825	\$ 469,586	\$ (39,239)	\$ 5,161,350
Other operating revenues	-	-	-	7,983
Investment earnings	-	-	-	67,161
Total revenues	<u>508,825</u>	<u>469,586</u>	<u>(39,239)</u>	<u>5,236,494</u>
<b>Expenditures:</b>				
Salaries and employee benefits	-	-	-	1,203,885
Operating expenditures	232,451	1,749	230,702	2,643,499
Capital outlay	-	-	-	274,724
Debt service:				
Principal	187,054	-	187,054	623,444
Interest	89,320	36,680	52,640	1,028,350
Total expenditures	<u>508,825</u>	<u>38,429</u>	<u>470,396</u>	<u>5,773,902</u>
Revenues over (under) expenditures	<u>-</u>	<u>431,157</u>	<u>431,157</u>	<u>(537,408)</u>
<b>Other Financing Sources (Uses):</b>				
Interfund transfers	-	-	-	23,535
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,535</u>
Revenues and other financing sources (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 431,157</u>	<u>\$ 431,157</u>	<u>\$ (513,873)</u>

This schedule is included to show budgetary compliance.

## 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, 2010  
 FROM INCEPTION AND FOR THE FISCAL YEAR  
 ENDED JUNE 30, 2010

	Project Authorization	Actual		Total	Variance Over/Under
		Prior Years	Current Year		
<b>Revenues:</b>					
Tap fees	\$ -	\$ 221,500	\$ -	\$ 221,500	\$ 221,500
Total revenues	-	221,500	-	221,500	221,500
<b>Expenditures:</b>					
Capital outlay:					
Construction	4,393,015	3,408,354	1,157,459	4,565,813	(172,798)
Environmental	15,000	-	-	-	15,000
Engineering	257,111	222,865	38,945	261,810	(4,699)
Inspections	233,910	218,840	15,070	233,910	-
Administrative cost	33,900	8,938	24,962	33,900	-
Contingency	153,064	-	-	-	153,064
Total expenditures	5,086,000	3,858,997	1,236,436	5,095,433	(9,433)
Revenues over (under) expenditures	(5,086,000)	(3,637,497)	(1,236,436)	(4,873,933)	212,067
<b>Other Financing Sources (Uses):</b>					
Proceeds from borrowing	5,086,000	-	5,086,000	5,086,000	-
Total other financing sources (uses)	5,086,000	-	5,086,000	5,086,000	-
Revenues and other financing sources (under) expenditures and other financing uses	\$ -	\$ (3,637,497)	\$ 3,849,564	\$ 212,067	\$ 212,067

## CHATHAM COUNTY, NORTH CAROLINA

**SOLID WASTE MANAGEMENT FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (NON-GAAP)  
FOR THE YEAR ENDED JUNE 30, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	2010			2009
	Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Charges for services	\$ 2,686,921	\$ 2,801,234	\$ 114,313	\$ 2,724,096
Other operating revenues	-	3,411	3,411	-
Investment earnings	30,000	10,811	(19,189)	37,050
Sale of capital asset	20,000	26,923	6,923	-
Other revenue:				
Scrap tire disposal tax	50,000	67,309	17,309	-
White goods disposal tax	18,000	19,676	1,676	-
Solid waste disposal tax	32,000	40,963	8,963	-
Nuisance tire grant	10,000	4,311	(5,689)	-
White goods disposal grant	-	38,469	38,469	-
Other revenue	10,000	10,000	-	10,337
Total revenues	<u>2,856,921</u>	<u>3,023,107</u>	<u>166,186</u>	<u>2,771,483</u>
<b>Expenditures:</b>				
Collection and disposal:				
Salaries and employee benefits	674,440	617,100	57,340	647,524
Operating expenditures	1,997,167	1,754,659	242,508	1,790,441
Capital outlay	479,791	435,750	44,041	265,620
Total expenditures	<u>3,151,398</u>	<u>2,807,509</u>	<u>343,889</u>	<u>2,703,585</u>
Revenues over (under) expenditures	<u>(294,477)</u>	<u>215,598</u>	<u>510,075</u>	<u>67,898</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from (to) other funds:				
Solid Waste Capital Reserve	(764,120)	(164,120)	600,000	-
Landfill Boundary Project	-	-	-	20,500
Fund balance appropriated	1,058,597	-	(1,058,597)	-
Total other financing sources (uses)	<u>294,477</u>	<u>(164,120)</u>	<u>(458,597)</u>	<u>20,500</u>
Revenues and other financing sources (under) expenditures and other financing uses	<u>\$ -</u>	<u>51,478</u>	<u>\$ 51,478</u>	<u>\$ 88,398</u>

This schedule is included to show budgetary compliance.

**Reconciliation from budgetary basis to full accrual.**

Solid Waste Management Reserve revenue	1,399
Transfers in - Waste Management Reserve	164,120
Reconciling items:	
Capital outlay	435,750
Depreciation	(236,787)
Decrease (Increase) in vacation pay accrual	(1,537)
Bad debt expense	(4,300)
Net income	<u>\$ 410,123</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, 2010  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	<u>2010</u>			<u>2009</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
<b>Revenues:</b>				
Investment earnings	\$ 2,500	\$ 1,399	\$ (1,101)	\$ 4,592
<b>Expenditures:</b>				
Environmental protection	900,000	-	900,000	-
Revenues over (under) expenditures	(897,500)	1,399	898,899	4,592
<b>Other Financing Sources (Uses):</b>				
Transfers from (to) other funds:				
Solid Waste Management Operating	764,120	164,120	(600,000)	-
Appropriated fund balance	133,380	-	(133,380)	-
Total other financing sources (uses)	897,500	164,120	(733,380)	-
Revenues and other financing sources (under) expenditures and other financing uses	\$ -	\$ 165,519	\$ 165,519	\$ 4,592

## **INTERNAL SERVICE FUND**

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, 2010**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	2010			2009
	Financial Plan	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
Charges for services				
Health insurance	\$ 3,540,990	\$ 3,625,309	\$ 84,319	\$ 3,686,980
Dental insurance	260,505	266,246	5,741	269,097
Workers compensation	300,165	300,326	161	307,884
Total charges for services	<u>4,101,660</u>	<u>4,191,881</u>	<u>90,221</u>	<u>4,263,961</u>
Investment earnings	<u>20,000</u>	<u>19,757</u>	<u>(243)</u>	<u>69,932</u>
Total revenues	<u>4,121,660</u>	<u>4,211,638</u>	<u>89,978</u>	<u>4,333,893</u>
<b>Expenditures:</b>				
Other operating expenditures:				
Benefits paid:				
Health insurance	2,940,990	2,704,475	236,515	2,540,397
Dental insurance	240,505	172,637	67,868	189,993
Workers compensation	280,165	172,763	107,402	110,621
Administrative costs:				
Health insurance	620,000	618,796	1,204	612,215
Dental insurance	20,000	19,206	794	19,100
Workers compensation	20,000	18,199	1,801	45,022
Total expenditures	<u>4,121,660</u>	<u>3,706,076</u>	<u>415,584</u>	<u>3,517,348</u>
Revenues over (under) expenditures	<u>-</u>	<u>505,562</u>	<u>505,562</u>	<u>816,545</u>
Revenues and other financing sources				
(under) expenditures and other financing uses	<u>\$ -</u>	<u>505,562</u>	<u>\$ 505,562</u>	<u>816,545</u>
<b>Net Assets:</b>				
Beginning of year - July 1		<u>3,467,217</u>		<u>2,650,672</u>
End of year - June 30		<u>\$ 3,972,779</u>		<u>\$ 3,467,217</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, 2010

	<u>Balance</u> <u>July 1, 2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2010</u>
<b>Social Services:</b>				
<b>Assets:</b>				
Cash, cash equivalents, and investments	\$ 82,662	\$ 73,213	\$ 81,824	\$ 74,051
<b>Liabilities:</b>				
Due to agency participants	\$ 82,662	\$ 274,737	\$ 283,348	\$ 74,051
<b>Chatham County Cooperative Extension:</b>				
<b>Assets:</b>				
Cash, cash equivalents, and investments	\$ 143,636	\$ 85,085	\$ 73,327	\$ 155,394
Due from other governmental agencies	-	468	-	468
Other receivables	83	8	83	8
Total assets	<u>\$ 143,719</u>	<u>\$ 85,561</u>	<u>\$ 73,410</u>	<u>\$ 155,870</u>
<b>Liabilities:</b>				
Due to other governmental agencies	<u>\$ 143,719</u>	<u>\$ 141,815</u>	<u>\$ 129,664</u>	<u>\$ 155,870</u>
<b>Goldston-Gulf Sanitary District:</b>				
<b>Assets:</b>				
Cash, cash equivalents, and investments	\$ 1,646	\$ 98,545	\$ 98,533	\$ 1,658
Property taxes receivable	8,358	104,460	100,420	12,398
Allowance for uncollected taxes	(1,629)	-	995	(2,624)
Other receivables	1	-	1	-
Total assets	<u>\$ 8,376</u>	<u>\$ 203,005</u>	<u>\$ 199,949</u>	<u>\$ 11,432</u>
<b>Liabilities:</b>				
Due to other governmental agencies	<u>\$ 8,376</u>	<u>\$ 296,818</u>	<u>\$ 293,762</u>	<u>\$ 11,432</u>
<b>Chatham County Municipalities:</b>				
<b>Assets:</b>				
Cash, cash equivalents, and investments	\$ 42,822	\$ 2,585,587	\$ 2,600,725	\$ 27,684
Property taxes receivable	174,085	2,619,446	2,610,697	182,834
Allowance for uncollected taxes	(33,926)	30,281	37,702	(41,347)
Total assets	<u>\$ 182,981</u>	<u>\$ 5,235,314</u>	<u>\$ 5,249,124</u>	<u>\$ 169,171</u>
<b>Liabilities:</b>				
Due to other governmental agencies	<u>\$ 182,981</u>	<u>\$ 7,812,434</u>	<u>\$ 7,826,244</u>	<u>\$ 169,171</u>

CHATHAM COUNTY, NORTH CAROLINA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
TRUST AND AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Balance</u> <u>July 1, 2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2010</u>
<b>Fines and Forfeitures:</b>				
<b>Assets:</b>				
Cash	\$ 37,650	\$ 397,078	\$ 424,728	\$ 10,000
Other receivables	12,500	40,000	52,500	-
Due from other governmental agencies	33,521	25,812	33,521	25,812
Total assets	<u>\$ 83,671</u>	<u>\$ 462,890</u>	<u>\$ 510,749</u>	<u>\$ 35,812</u>
<b>Liabilities:</b>				
Due to other governmental agencies	<u>\$ 83,671</u>	<u>\$ 767,467</u>	<u>\$ 815,326</u>	<u>\$ 35,812</u>
<b>State Motor Vehicle Tax Fund</b>				
<b>Assets:</b>				
Cash, cash equivalents, and investments	<u>\$ 2,034</u>	<u>\$ 24,298</u>	<u>\$ 24,654</u>	<u>\$ 1,678</u>
<b>Liabilities:</b>				
Due to other governmental agencies	<u>\$ 2,034</u>	<u>\$ 24,298</u>	<u>\$ 24,654</u>	<u>\$ 1,678</u>
<b>Combining Totals:</b>				
<b>Assets:</b>				
Cash, cash equivalents, and investments	\$ 310,450	\$ 3,263,806	\$ 3,303,791	\$ 270,465
Property taxes receivable	182,443	2,723,906	2,711,117	195,232
Allowance for uncollected taxes	(35,555)	30,281	38,697	(43,971)
Due from other governmental agencies	33,521	26,280	33,521	26,280
Other receivables	12,584	40,008	52,584	8
Total assets	<u>\$ 503,443</u>	<u>\$ 6,084,281</u>	<u>\$ 6,139,710</u>	<u>\$ 448,014</u>
<b>Liabilities:</b>				
Due to agency participants	\$ 82,662	\$ 274,737	\$ 283,348	\$ 74,051
Due to other governmental agencies	420,781	9,042,832	9,089,650	373,963
Total liabilities	<u>\$ 503,443</u>	<u>\$ 9,317,569</u>	<u>\$ 9,372,998</u>	<u>\$ 448,014</u>

**OTHER SUPPLEMENTAL SCHEDULES**

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## CHATHAM COUNTY, NORTH CAROLINA

## SCHEDULE OF AD VALOREM TAXES RECEIVABLE

June 30, 2010

<u>Fiscal Year</u>	<u>Uncollected Balance July 1, 2009</u>	<u>Additions</u>	<u>Collections</u>	<u>Uncollected Balance June 30, 2010</u>
2009-2010	\$ -	\$ 51,324,966	\$ 50,081,361	\$ 1,243,605
2008-2009	1,309,814	-	1,047,160	262,654
2007-2008	300,741	-	73,699	227,042
2006-2007	106,852	-	24,294	82,558
2005-2006	125,599	-	9,212	116,387
2004-2005	61,055	-	4,978	56,077
2003-2004	52,800	-	2,719	50,081
2002-2003	46,693	-	2,115	44,578
2001-2002	49,465	-	1,245	48,220
2000-2001	53,384	-	1,215	52,169
1999-2000	35,149	-	34,002	1,147
1998-1999	953	-	11	942
1997-1998	104	-	-	104
	<u>\$ 2,142,609</u>	<u>\$ 51,324,966</u>	<u>\$ 51,282,011</u>	<u>2,185,564</u>

Plus: uncollected 2010-2011 ad valorem taxes receivable  
on annually registered vehicles and tax discoveries 137,530

Less: allowance for uncollectible ad valorem taxes receivable 462,512

Ad valorem taxes receivable (net) \$ 1,860,582

**Reconciliation with Revenues:**

Ad valorem taxes - General Fund \$ 51,382,652

**Reconciling Items:**

Interest collected and penalties (266,688)

Releases and other credits 166,047

Total collections and credits \$ 51,282,011

## CHATHAM COUNTY, NORTH CAROLINA

ANALYSIS OF CURRENT YEAR LEVY  
COUNTY-WIDE LEVY  
FOR THE YEAR ENDED JUNE 30, 2010

	County-Wide		Total Levy		
	Property Valuation	Rate	Amount of Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
<b>Original levy:</b>					
Property taxed at current year's rate	\$ 8,281,715,504	0.6022	\$ 49,872,498	\$ 48,058,911	\$ 1,813,587
Motor vehicles/other property taxed at prior year's rate	182,404,726		1,191,095	-	1,191,095
Penalties	-		46,367	46,367	-
Total	<u>8,464,120,230</u>		<u>51,109,960</u>	<u>48,105,278</u>	<u>3,004,682</u>
<b>Discoveries:</b>					
Current year's taxes	17,864,940	0.6022	107,582	81,255	26,327
Prior year taxes	59,089,475		376,478	354,783	21,695
Penalties	-		26,099	26,099	-
Total	<u>76,954,415</u>		<u>510,159</u>	<u>462,137</u>	<u>48,022</u>
<b>Abatements:</b>					
Current year's taxes	(41,836,512)	0.6022	(251,939)	(237,379)	(14,560)
Prior year taxes	(5,581,170)		(35,359)	(20,546)	(14,813)
Penalties	-		(7,855)	(7,855)	-
Total	<u>(47,417,682)</u>		<u>(295,153)</u>	<u>(265,780)</u>	<u>(29,373)</u>
Total property valuation	<u>\$ 8,493,656,963</u>				
Net levy			51,324,966	48,301,635	3,023,331
Uncollected taxes at June 30, 2010			<u>1,243,605</u>	<u>1,009,467</u>	<u>234,138</u>
Current year's taxes collected			<u>\$ 50,081,361</u>	<u>\$ 47,292,168</u>	<u>\$ 2,789,193</u>
Current levy collection percentage			<u>97.58%</u>	<u>97.91%</u>	<u>92.26%</u>

**CHATHAM COUNTY, NORTH CAROLINA****ANALYSIS OF CURRENT YEAR LEVY  
COUNTY-WIDE LEVY  
FOR THE YEAR ENDED JUNE 30, 2010**

Assessed Valuation:	
Assessment Ratio (1)	100%
Real Property	\$ 7,307,293,917
Personal Property	941,237,468
Public Service Companies (2)	<u>245,125,578</u>
Total Assessed Valuation	<u>\$ 8,493,656,963</u>
Tax Rate per \$100	<u>\$ 0.602</u>
Levy (includes discoveries, releases and abatements) (3)	<u>\$ 51,324,966</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, 2010:

## Fire protection/rescue districts:

Bennett	\$ 81,533
Bonlee	175,749
Central Chatham	294,557
Circle City	821,660
Goldston	178,271
Hope	309,603
Moncure	444,295
North Chatham	2,436,510
Bells Annex	62,215
Parkwood	258,168
Staley	46,428
West Sanford	<u>29,364</u>
Total	<u>\$ 5,138,353</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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