

## ***Non-Major Governmental Funds***

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS**  
**June 30, 2004**

	Total Non-Major Special Revenue Funds	Total Non-Major Capital Project Funds	Total Non-Major Governmental Funds
<b>ASSETS</b>			
Cash, cash equivalents and investments	\$ 4,089,080	\$ 298,759	\$ 4,387,839
Property taxes receivable, net of allowance	104,895	-	104,895
Due from other governmental agencies	212,229	-	212,229
Other receivables	<u>33,174</u>	<u>1,025</u>	<u>34,199</u>
<b>TOTAL</b>	<b><u>\$ 4,439,378</u></b>	<b><u>\$ 299,784</u></b>	<b><u>\$ 4,739,162</u></b>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 262,800	\$ 55,175	\$ 317,975
Unearned revenues	28,051	-	28,051
Deferred revenues	<u>104,895</u>	<u>-</u>	<u>104,895</u>
Total liabilities	<u>395,746</u>	<u>55,175</u>	<u>450,921</u>
Fund balance:			
Reserved:			
By State statute	48,161	1,025	49,186
For courthouse clocks	55,726	-	55,726
Unreserved:			
Designated - subsequent year's budget	3,378,963	-	3,378,963
Undesignated	<u>560,782</u>	<u>243,584</u>	<u>804,366</u>
Total fund balance	<u>4,043,632</u>	<u>244,609</u>	<u>4,288,241</u>
<b>TOTAL</b>	<b><u>\$ 4,439,378</u></b>	<b><u>\$ 299,784</u></b>	<b><u>\$ 4,739,162</u></b>

**COUNTY OF CHATHAM, NORTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS**

**June 30, 2004**

	Total Non-Major Special Revenue Funds	Total Non-Major Capital Project Funds	Total Non-Major Governmental Funds
<b>REVENUES:</b>			
Ad valorem taxes	\$ 2,550,094	\$ -	\$ 2,550,094
Other taxes and licenses	282,965	-	282,965
Restricted intergovernmental	1,011,460	-	1,011,460
Permits and fees	150,336	-	150,336
Investment earnings	50,249	5,881	56,130
Other general revenues	<u>30,432</u>	<u>6,355</u>	<u>36,787</u>
<b>Total revenues</b>	<u>4,075,536</u>	<u>12,236</u>	<u>4,087,772</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
General government	425	304,804	305,229
Public safety	3,048,852	-	3,048,852
Economic and physical development	961,168	-	961,168
Cultural and recreational	<u>4,467</u>	<u>183,904</u>	<u>188,371</u>
<b>Total expenditures</b>	<u>4,014,912</u>	<u>488,708</u>	<u>4,503,620</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>60,624</u>	<u>(476,472)</u>	<u>(415,848)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
<b>Transfers in (out):</b>			
General Fund	517,142	250,000	767,142
<b>Special Revenue:</b>			
Community Development	(20,753)	-	(20,753)
Industrial Reserve	<u>20,753</u>	<u>-</u>	<u>20,753</u>
<b>Total other financing sources (uses)</b>	<u>517,142</u>	<u>250,000</u>	<u>767,142</u>
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>577,766</u>	<u>(226,472)</u>	<u>351,294</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>3,465,866</u>	<u>471,081</u>	<u>3,936,947</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 4,043,632</u>	<u>\$ 244,609</u>	<u>\$ 4,288,241</u>

## ***Non-Major 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:***

***Revaluation Fund - accounts for the accumulation of funds necessary to cover the cost of real property revaluation.***

***Enhanced 911 Fund - accounts for the activities of a county-wide emergency telephone service funded by telephone company line charges.***

***Forfeited Property Fund - accounts for revenues received from federal and State law enforcement agencies as a result of property confiscations through court convictions of criminal activities. These funds must be used by the County for law enforcement purposes.***

***School Capital Reserve Fund - accounts for the accumulation of funds to be used to offset a portion of the cost of new school construction.***

***Recreation - Payment in Lieu Fund - accounts for an additional fee charged to developers of new subdivision lots (except family subdivisions) within the County. Recreation fees are used to offset the cost of recreational facilities within the district that the subdivision is located.***

***Bynum Canoe Access Trust Fund - accounts for funds received from the Triangle Land Conservancy to aid in the maintenance and upkeep of the Haw River canoe access.***

***Industrial Reserve Fund - accounts for the accumulation of funds to be used for industrial recruitment.***

***Parks Foundation Trust Fund - accounts for 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.***

***Community Development Fund - accounts for the activities financed under a grant agreement with the North Carolina Department of Commerce.***

***Economic and Community Development Fund - accounts for the activities financed under grant agreements with the North Carolina Department of Commerce.***

***Special Fire District Funds - accounts for the revenues of the fire districts within the County.***

***Courthouse Clocks Fund - accounts for monies held for maintenance of the courthouse clocks and for the removal of the clocks and restoration of the courthouse cupola at a future date.***

COUNTY OF CHATHAM, NORTH CAROLINA  
 COMBINING BALANCE SHEET - NON-MAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2004

ASSETS	Revaluation	Enhanced 911	Forfeited Property	School Capital Reserve	Recreation - Payment In Lieu	Bynum Canoe Access Trust	Industrial Reserve	Parks Foundation Trust	Equipment Capital Reserve	Emergency Vehicle Replacement Reserve	Personnel Savings Reserve	Community Development	Economic and Community Development	Special Fire Districts	Counthouse Clock	Total
Cash, cash equivalents and investments	\$ 3,795	\$ 1,504,361	\$ 35,729	\$ 181,963	\$ 195,446	\$ 8,092	\$ 74,143	\$ 27,543	\$ 970,267	\$ 176,827	\$ 472,403	\$ 228,308	\$ 22,331	\$ 132,146	\$ 55,726	\$ 4,069,080
Property taxes receivable, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	104,895	-	104,895
Due from other governmental agencies	-	11,954	2,914	-	-	-	-	119	-	-	-	-	197,242	-	-	212,229
Other receivables	58	27,304	225	502	508	22	266	76	2,729	488	-	630	-	192	154	33,174
<b>TOTAL</b>	<b>3,853</b>	<b>\$ 1,543,619</b>	<b>\$ 38,868</b>	<b>\$ 182,465</b>	<b>\$ 195,954</b>	<b>\$ 8,114</b>	<b>\$ 74,429</b>	<b>\$ 27,738</b>	<b>\$ 972,996</b>	<b>\$ 177,315</b>	<b>\$ 472,403</b>	<b>\$ 228,938</b>	<b>\$ 219,573</b>	<b>\$ 237,233</b>	<b>\$ 55,880</b>	<b>\$ 4,439,378</b>
Liabilities:																
Accounts payable and accrued liabilities	\$ -	\$ 39,666	\$ 3,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,573	\$ -	\$ -	\$ 262,800
Unearned revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	28,051	-	28,051
Deferred revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	104,895	-	104,895
Total liabilities	-	39,666	3,561	-	-	-	-	-	-	-	-	-	219,573	132,946	-	395,746
Fund balance:																
Reserved:	58	39,258	3,139	502	508	22	286	195	2,729	488	-	630	-	192	154	48,161
For State statute	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55,726	55,726
For Courthouse clocks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved:																
Designated - subsequent year's budget	3,600	1,163,000	32,168	181,000	170,100	8,055	74,143	27,525	970,267	175,945	283,966	227,167	-	62,027	-	3,378,963
Undesignated	195	301,695	-	963	25,346	37	-	18	-	882	188,437	1,141	-	42,068	-	560,782
Total fund balance	3,853	1,503,953	35,307	182,465	195,954	8,114	74,429	27,738	972,996	177,315	472,403	228,938	-	104,287	55,880	4,043,632
<b>TOTAL</b>	<b>3,853</b>	<b>\$ 1,543,619</b>	<b>\$ 38,868</b>	<b>\$ 182,465</b>	<b>\$ 195,954</b>	<b>\$ 8,114</b>	<b>\$ 74,429</b>	<b>\$ 27,738</b>	<b>\$ 972,996</b>	<b>\$ 177,315</b>	<b>\$ 472,403</b>	<b>\$ 228,938</b>	<b>\$ 219,573</b>	<b>\$ 237,233</b>	<b>\$ 55,880</b>	<b>\$ 4,439,378</b>

Includes only those funds with remaining assets, liabilities or fund balance.

COUNTY OF CHATHAM, NORTH CAROLINA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NON-MAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2004

	Revaluation	Enhanced 911	Forfeited Property	School Capital Reserve	Recreation - Payment In Lieu	Bynum Canoe Access Trust	Industrial Reserve	Parks Foundation Trust	Equipment Capital Reserve	Emergency Vehicle Replacement Capital Reserve	Personnel Savings Reserves	Community Development	Economic and Community Development	Special Fire Districts	Courthouse Clocks	Total
REVENUES:																
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,550,094	\$ -	\$ 2,550,094
Other taxes and licenses	-	282,885	-	-	-	-	-	-	-	-	-	-	-	-	-	282,885
Restricted intergovernmental	-	106,314	68,759	-	-	-	-	-	-	-	-	-	835,387	-	-	1,011,460
Permits and fees	-	-	-	150,336	-	-	-	-	-	-	-	-	-	-	-	150,336
Investment earnings	340	19,784	1,158	2,887	2,288	119	1,533	396	14,493	2,592	-	3,346	-	734	821	50,249
Other general revenues	-	-	-	-	-	-	11,768	-	18,688	-	-	-	-	-	-	30,432
Total revenues	340	412,063	67,917	2,987	152,902	119	1,533	12,102	33,159	2,592	-	3,346	835,387	2,550,094	821	4,075,538
EXPENDITURES:																
Current:																
General government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	425
Public safety	-	244,468	80,885	-	-	-	-	-	-	-	-	-	-	2,725,369	-	3,048,652
Economic and physical development	-	-	-	-	-	-	-	-	-	-	-	-	961,166	-	-	961,166
Cultural and recreational	-	-	-	-	-	-	4,487	-	-	-	-	-	-	-	-	4,487
Total expenditures	-	244,468	80,885	-	-	-	4,487	-	-	-	-	-	961,166	2,725,369	425	4,014,912
REVENUES OVER (UNDER)	340	167,595	(13,068)	2,987	152,902	119	1,533	7,985	33,159	2,592	-	3,346	(125,781)	(172,571)	396	60,624
EXPENDITURES																
OTHER FINANCING SOURCES (USES):																
Transfers in (out):																
General Fund	(20,000)	88,836	(20,631)	-	-	-	(10,000)	-	(37,377)	-	472,403	-	43,811	-	-	517,142
Special Revenue:																
Community Development	-	-	-	-	-	-	(20,753)	-	-	-	-	-	20,753	-	-	(20,753)
Industrial Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,753
Total other financing sources (uses)	(20,000)	88,836	(20,631)	-	-	-	(30,753)	-	(37,377)	-	472,403	-	64,564	-	-	517,142
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)																
EXPENDITURES AND OTHER FINANCING USES	(19,660)	256,431	(33,569)	2,987	152,902	119	(29,220)	7,985	(4,219)	2,592	472,403	3,346	(61,217)	(172,571)	396	577,768
FUND BALANCE, BEGINNING OF YEAR	23,513	1,247,522	68,806	179,798	43,352	7,895	103,649	20,043	877,214	174,723	-	225,592	61,217	278,859	55,484	3,485,809
FUND BALANCE, END OF YEAR	\$ 3,853	\$ 1,503,953	\$ 35,307	\$ 182,465	\$ 195,954	\$ 8,114	\$ 74,429	\$ 27,738	\$ 872,895	\$ 177,315	\$ 472,403	\$ 228,938	\$ -	\$ 104,287	\$ 55,880	\$ 4,043,632

**COUNTY OF CHATHAM, NORTH CAROLINA  
 REVALUATION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2004**

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES:			
Investment earnings	\$ 260	\$ 340	\$ 80
EXPENDITURES:			
Current:			
General government	<u>3,660</u>	<u>-</u>	<u>3,660</u>
REVENUES OVER (UNDER) EXPENDITURES	(3,400)	340	3,740
OTHER FINANCING SOURCES:			
Transfers out:			
General Fund	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(23,400)	(19,660)	3,740
APPROPRIATED FUND BALANCE	<u>23,400</u>	<u>-</u>	<u>(23,400)</u>
REVENUES AND APPROPRIATED FUND BALANCE OVER (UNDER) EXPENDITURES	<u>\$ -</u>	(19,660)	<u>\$ (19,660)</u>
FUND BALANCE, BEGINNING OF YEAR		<u>23,513</u>	
FUND BALANCE, END OF YEAR		<u>\$ 3,853</u>	

COUNTY OF CHATHAM, NORTH CAROLINA  
 ENHANCED 911  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2004

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
Other taxes and licenses:			
Enhanced 911 system:			
911 system subscriber fees	\$ 300,000	\$ 282,965	\$ (17,035)
Restricted intergovernmental:			
Wireless 911 funds	96,000	109,314	13,314
Investment earnings:			
Enhanced 911 system	5,000	14,442	9,442
Wireless 911	1,000	5,342	4,342
	<u>6,000</u>	<u>19,784</u>	<u>13,784</u>
Total revenues	<u>402,000</u>	<u>412,063</u>	<u>10,063</u>
EXPENDITURES:			
Current:			
Public safety:			
Enhanced 911 system:			
Salaries and employee benefits	2,046	1,904	142
Operating expenditures	1,130,689	135,491	995,198
Capital Outlay	89,540	89,538	2
	<u>1,222,275</u>	<u>226,933</u>	<u>995,342</u>
Wireless 911:			
Operating expenditures	481,158	17,535	463,623
Total expenditures	<u>1,703,433</u>	<u>244,468</u>	<u>1,458,965</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,301,433)	167,595	1,469,028
OTHER FINANCING SOURCES:			
Transfers in:			
General Fund	88,836	88,836	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(1,212,597)	256,431	1,469,028
APPROPRIATED FUND BALANCE	<u>1,212,597</u>	<u>-</u>	<u>(1,212,597)</u>
REVENUES, OTHER FINANCING SOURCES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>	<u>256,431</u>	<u>\$ 256,431</u>
FUND BALANCES:			
Beginning of year:			
Enhanced 911		1,038,695	
Wireless 911		<u>208,827</u>	
Beginning of year, totals		<u>1,247,522</u>	
FUND BALANCES:			
End of year:			
Enhanced 911		1,198,005	
Wireless 911		<u>305,948</u>	
End of year, totals		<u>\$ 1,503,953</u>	

COUNTY OF CHATHAM, NORTH CAROLINA  
 FORFEITED PROPERTY  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2004

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES:			
Restricted intergovernmental:			
State controlled substance tax	\$ 41,838	\$ 42,473	\$ 635
Drug forfeiture funds	<u>24,286</u>	<u>24,286</u>	<u>-</u>
	66,124	66,759	635
Investment earnings	<u>-</u>	<u>1,158</u>	<u>1,158</u>
Total revenues	<u>66,124</u>	<u>67,917</u>	<u>1,793</u>
EXPENDITURES:			
Current:			
Public safety:			
Controlled substance tax:			
Operating expenditures	71,153	49,622	21,531
Forfeited property:			
Operating expenditures	<u>43,346</u>	<u>31,363</u>	<u>11,983</u>
Total expenditures	<u>114,499</u>	<u>80,985</u>	<u>33,514</u>
REVENUES OVER (UNDER) EXPENDITURES	(48,375)	(13,068)	35,307
OTHER FINANCING USES:			
Transfers out:			
General Fund	<u>(20,531)</u>	<u>(20,531)</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(68,906)	(33,599)	35,307
APPROPRIATED FUND BALANCE	<u>68,906</u>	<u>-</u>	<u>(68,906)</u>
REVENUES AND APPROPRIATED FUND BALANCE UNDER EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>(33,599)</u>	<u>\$ (33,599)</u>
FUND BALANCE, BEGINNING OF YEAR		<u>68,906</u>	
FUND BALANCE, END OF YEAR		<u>\$ 35,307</u>	

**COUNTY OF CHATHAM, NORTH CAROLINA  
SCHOOL CAPITAL RESERVE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2004**

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Investment earnings	\$ 1,700	\$ 2,667	\$ 967
EXPENDITURES:			
Current:			
Education	<u>180,110</u>	<u>-</u>	<u>180,110</u>
REVENUES OVER (UNDER) EXPENDITURES	(178,410)	2,667	181,077
APPROPRIATED FUND BALANCE	<u>178,410</u>	<u>-</u>	<u>(178,410)</u>
REVENUES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>	2,667	<u>\$ 2,667</u>
FUND BALANCE, BEGINNING OF YEAR		<u>179,798</u>	
FUND BALANCE, END OF YEAR		<u>\$ 182,465</u>	

**COUNTY OF CHATHAM, NORTH CAROLINA  
 RECREATION - PAYMENT IN LIEU  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2004**

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Permits and fees	\$ 30,500	\$ 150,336	\$ 119,836
Investment earnings	<u>-</u>	<u>2,266</u>	<u>2,266</u>
Total revenues	30,500	152,602	122,102
EXPENDITURES:			
Current:			
Cultural and recreational:			
Other operating expenditures	<u>59,500</u>	<u>-</u>	<u>59,500</u>
REVENUES OVER EXPENDITURES	(29,000)	152,602	181,602
APPROPRIATED FUND BALANCE	<u>29,000</u>	<u>-</u>	<u>(29,000)</u>
REVENUES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>	152,602	<u>\$ 152,602</u>
FUND BALANCE, BEGINNING OF YEAR		<u>43,352</u>	
FUND BALANCE, END OF YEAR		<u>\$ 195,954</u>	

**COUNTY OF CHATHAM, NORTH CAROLINA  
 BYNUM CANOE ACCESS TRUST  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2004**

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Investment earnings	\$ -	\$ 119	\$ 119
EXPENDITURES:			
Current:			
Cultural and recreational:			
Other operating expenditures	<u>7,985</u>	<u>-</u>	<u>7,985</u>
REVENUES OVER EXPENDITURES	(7,985)	119	8,104
APPROPRIATED FUND BALANCE	<u>7,985</u>	<u>-</u>	<u>(7,985)</u>
REVENUES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>	119	<u>\$ 119</u>
FUND BALANCE, BEGINNING OF YEAR		<u>7,995</u>	
FUND BALANCE, END OF YEAR		<u>\$ 8,114</u>	

**COUNTY OF CHATHAM, NORTH CAROLINA  
INDUSTRIAL RESERVE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2004**

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES:			
Investment earnings	\$ 800	\$ 1,533	\$ 733
EXPENDITURES:			
Current:			
Economic and physical development	<u>93,650</u>	<u>-</u>	<u>93,650</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(92,850)</u>	<u>1,533</u>	<u>94,383</u>
OTHER FINANCING USES:			
Transfers out:			
General Fund	(10,000)	(10,000)	-
Community Development	<u>-</u>	<u>(20,753)</u>	<u>(20,753)</u>
Total other financing uses	<u>(10,000)</u>	<u>(30,753)</u>	<u>(20,753)</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(102,850)	(29,220)	73,630
APPROPRIATED FUND BALANCE	<u>102,850</u>	<u>-</u>	<u>(102,850)</u>
REVENUES AND APPROPRIATED FUND BALANCE UNDER EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>(29,220)</u>	<u>\$ (29,220)</u>
FUND BALANCE, BEGINNING OF YEAR		<u>103,649</u>	
FUND BALANCE, END OF YEAR		<u>\$ 74,429</u>	

**COUNTY OF CHATHAM, NORTH CAROLINA  
PARKS FOUNDATION TRUST  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2004**

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Investment earnings	\$ -	\$ 396	\$ 396
Other general revenues:			
Donations and fund raising	<u>8,017</u>	<u>11,766</u>	<u>3,749</u>
Total revenues	8,017	12,162	4,145
EXPENDITURES:			
Current:			
Cultural and recreational:			
Other operating expenditures	<u>25,425</u>	<u>4,467</u>	<u>20,958</u>
REVENUES OVER (UNDER) EXPENDITURES	(17,408)	7,695	25,103
APPROPRIATED FUND BALANCE	<u>17,408</u>	<u>-</u>	<u>-</u>
REVENUES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>	7,695	<u>\$ 25,103</u>
FUND BALANCE, BEGINNING OF YEAR		<u>20,043</u>	
FUND BALANCE, END OF YEAR		<u>\$ 27,738</u>	

**COUNTY OF CHATHAM, NORTH CAROLINA  
EQUIPMENT CAPITAL RESERVE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2004**

---

	<u>Budget</u>	<u>Actual</u>	Variance Positive ( <u>Negative</u> )
REVENUES:			
Investment earnings	\$ 13,400	\$ 14,493	\$ 1,093
Other general revenues:			
Insurance reimbursements	<u>          -</u>	<u>18,666</u>	<u>18,666</u>
Total revenues	13,400	33,159	19,759
EXPENDITURES:			
Current:			
General government	<u>949,616</u>	<u>          -</u>	<u>949,616</u>
REVENUES OVER (UNDER) EXPENDITURES	(936,216)	33,159	969,375
OTHER FINANCING USES:			
Transfers out:			
General Fund	<u>(37,378)</u>	<u>(37,377)</u>	<u>          1</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	(973,594)	(4,218)	969,376
APPROPRIATED FUND BALANCE	<u>973,594</u>	<u>          -</u>	<u>(973,594)</u>
REVENUES AND APPROPRIATED FUND BALANCE UNDER EXPENDITURES AND OTHER FINANCING USES	<u>\$          -</u>	<u>(4,218)</u>	<u>\$ (4,218)</u>
FUND BALANCE, BEGINNING OF YEAR		<u>977,214</u>	
FUND BALANCE, END OF YEAR		<u>\$ 972,996</u>	

**COUNTY OF CHATHAM, NORTH CAROLINA  
 EMERGENCY VEHICLE REPLACEMENT CAPITAL RESERVE  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2004**

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES:			
Investment earnings	\$ 1,400	\$ 2,592	\$ 1,192
EXPENDITURES:			
Current:			
Public Safety	<u>174,966</u>	<u>-</u>	<u>174,966</u>
REVENUES OVER (UNDER) EXPENDITURES	(173,566)	2,592	176,158
APPROPRIATED FUND BALANCE	<u>173,566</u>	<u>-</u>	<u>(173,566)</u>
REVENUES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>	2,592	<u>\$ 2,592</u>
FUND BALANCE, BEGINNING OF YEAR		<u>174,723</u>	
FUND BALANCE, END OF YEAR		<u>\$ 177,315</u>	

**COUNTY OF CHATHAM, NORTH CAROLINA  
PERSONNEL SAVINGS RESERVE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2004**

---

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES:			
General government	<u>472,403</u>	<u>-</u>	<u>472,403</u>
REVENUES OVER (UNDER) EXPENDITURES	(472,403)	-	472,403
OTHER FINANCING SOURCES:			
Transfers in:			
General Fund	<u>472,403</u>	<u>472,403</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ -</u>	472,403	<u>\$ 472,403</u>
FUND BALANCE, BEGINNING OF YEAR		<u>-</u>	
FUND BALANCE, END OF YEAR		<u>\$ 472,403</u>	

**COUNTY OF CHATHAM, NORTH CAROLINA  
COMMUNITY DEVELOPMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2004**

---

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES:			
Investment earnings	\$ 2,400	\$ 3,346	\$ 946
EXPENDITURES:			
Current:			
Economic and physical development	<u>226,250</u>	<u>-</u>	<u>226,250</u>
REVENUES OVER (UNDER) EXPENDITURES	(223,850)	3,346	\$ 227,196
APPROPRIATED FUND BALANCE	<u>223,850</u>	<u>-</u>	<u>\$ (223,850)</u>
REVENUES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>	3,346	<u>\$ 3,346</u>
FUND BALANCE, BEGINNING OF YEAR		<u>225,592</u>	
FUND BALANCE, END OF YEAR		<u>\$ 228,938</u>	

COUNTY OF CHATHAM, NORTH CAROLINA  
 ECONOMIC AND COMMUNITY DEVELOPMENT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FROM GRANT INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2004

	Project authorization	Actual		Total	Variance Positive (Negative)	Completed Projects	Total Forward to 2005
		Prior year	Current year				
REVENUES:							
Restricted intergovernmental:							
Federal grants:							
CDBG grants:							
Scattered site housing project-2001	\$ 400,000	\$ 261,622	138,378	\$ 400,000	\$ -	\$ 400,000	\$ -
Scattered site housing project-2004	400,000	-	2,500	2,500	(397,500)	-	2,500
Stockyard Road sewer project	850,000	62,507	599,897	662,404	(187,596)	-	662,404
Capacity building	50,000	50,000	-	50,000	-	50,000	-
3M re-use project	600,000	172,140	-	172,140	(427,860)	-	172,140
EPA grant:							
3M re-use project	970,000	-	-	-	(970,000)	-	-
	<u>3,270,000</u>	<u>546,269</u>	<u>740,775</u>	<u>1,287,044</u>	<u>(1,982,956)</u>	<u>450,000</u>	<u>837,044</u>
State grants:							
Clean water management trust:							
3M re-use project	1,000,000	13,267	94,612	107,879	(892,121)	-	107,879
	<u>1,000,000</u>	<u>13,267</u>	<u>94,612</u>	<u>107,879</u>	<u>(892,121)</u>	<u>-</u>	<u>107,879</u>
Total restricted intergovernmental	4,270,000	559,536	835,387	1,394,923	(2,875,077)	450,000	944,923
Investment earnings	-	5,744	-	5,744	5,744	-	5,744
Total revenues	<u>4,270,000</u>	<u>565,280</u>	<u>835,387</u>	<u>1,400,667</u>	<u>(2,869,333)</u>	<u>450,000</u>	<u>950,667</u>
EXPENDITURES:							
Economic and physical development:							
CDBG Scattered Site Housing Project-2001:							
Administration	40,500	40,500	-	40,500	-	40,500	-
Construction	393,862	211,173	182,689	393,862	-	393,862	-
Service delivery costs	10,000	9,949	-	9,949	51	9,949	-
	<u>444,362</u>	<u>261,622</u>	<u>182,689</u>	<u>444,311</u>	<u>51</u>	<u>444,311</u>	<u>-</u>
CDBG Scattered Site Housing Project-2004:							
Administration	40,000	-	2,500	2,500	37,500	-	2,500
Legal and administrative	3,000	-	-	-	3,000	-	-
Construction	339,000	-	-	-	339,000	-	-
Service delivery costs	18,000	-	-	-	18,000	-	-
	<u>400,000</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>397,500</u>	<u>-</u>	<u>2,500</u>
CDBG Stockyard Road Sewer Project:							
Construction	665,335	-	558,550	558,550	106,785	-	558,550
Sewer repairs	1,750	-	1,750	1,750	-	-	1,750
Surveying and easement preparation	16,885	4,550	12,334	16,884	1	-	16,884
Legal and administrative	20,000	60,789	(57,545)	3,244	16,756	-	3,244
Engineering and design	114,000	-	106,553	106,553	7,447	-	106,553
Administration	68,000	159	46,658	46,817	21,183	-	46,817
Contingency	66,030	-	-	-	66,030	-	-
	<u>952,000</u>	<u>65,498</u>	<u>668,300</u>	<u>733,798</u>	<u>218,202</u>	<u>-</u>	<u>733,798</u>
CDBG Capacity Building Project:							
Administration	50,000	50,000	-	50,000	-	50,000	-

(Continued)

COUNTY OF CHATHAM, NORTH CAROLINA  
 ECONOMIC AND COMMUNITY DEVELOPMENT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL (Continued)

	Project authorization	Actual		Total	Variance Positive (Negative)	Completed Projects	Total Forward to 2004
		Prior year	Current year				
EXPENDITURES: (Continued)							
Economic and physical development: (Continued)							
CDBG 3M Re-Use Project:							
Administration	126,240	51,036	44,524	95,560	30,680	-	95,560
Construction engineering	179,253	149,407	52,655	202,062	(22,809)	-	202,062
Environmental assessment	50,000	29,000	6,000	35,000	15,000	-	35,000
Surveying / easements	18,000	-	-	-	18,000	-	-
Legal and administrative	40,000	-	4,500	4,500	35,500	-	4,500
Construction	2,555,460	-	-	-	2,555,460	-	-
Construction management	110,000	-	-	-	110,000	-	-
Contingency	991,047	-	-	-	991,047	-	-
	<u>4,070,000</u>	<u>229,443</u>	<u>107,679</u>	<u>337,122</u>	<u>3,732,878</u>	<u>-</u>	<u>337,122</u>
Total expenditures	<u>5,916,362</u>	<u>606,563</u>	<u>961,168</u>	<u>1,567,731</u>	<u>4,348,631</u>	<u>494,311</u>	<u>1,073,420</u>
REVENUES OVER (UNDER) EXPENDITURES							
	<u>(1,646,362)</u>	<u>(41,283)</u>	<u>(125,781)</u>	<u>(167,064)</u>	<u>1,479,298</u>	<u>(44,311)</u>	<u>(122,753)</u>
OTHER FINANCING SOURCES:							
Transfers in:							
3M Reuse Project:							
Industrial Reserve	-	-	20,753	20,753	20,753	-	20,753
CDBG Scattered Site Housing Project 2001:							
General Fund	44,362	500	43,811	44,311	(51)	44,311	-
CDBG Stockyard Road Sewer Project:							
Utility Capital Reserve	<u>102,000</u>	<u>102,000</u>	<u>-</u>	<u>102,000</u>	<u>-</u>	<u>-</u>	<u>102,000</u>
	<u>146,362</u>	<u>102,500</u>	<u>64,564</u>	<u>167,064</u>	<u>20,702</u>	<u>44,311</u>	<u>122,753</u>
Loan proceeds:							
CDBG 3M Re-Use Project:							
Clean Water Bond Fund	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,500,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>1,646,362</u>	<u>102,500</u>	<u>64,564</u>	<u>167,064</u>	<u>(1,479,298)</u>	<u>44,311</u>	<u>122,753</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES							
	<u>\$ -</u>	<u>\$ 61,217</u>	<u>(61,217)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, BEGINNING OF YEAR			<u>61,217</u>				
FUND BALANCE, END OF YEAR			<u>\$ -</u>				

COUNTY OF CHATHAM, NORTH CAROLINA  
 SPECIAL FIRE DISTRICTS  
 COMBINING BALANCE SHEET  
 JUNE 30, 2004

ASSETS	Central	Bonlee	Goldston	Moncure	Circle	North	Bell's	Hope	Staley	West	Parkwood	Bennett	Totals
	Chatham				City	Chatham	Annex			Sanford			
Cash, cash equivalents and investments	\$ 8,182	\$ 6,423	\$ 9,153	\$ 8,593	\$ 14,207	\$ 58,299	\$ 1,065	\$ 14,814	\$ 2,169	\$ 2,062	\$ 1,701	\$ 5,478	\$ 132,146
Property taxes receivable	20,818	9,552	13,197	9,095	22,798	42,774	1,648	13,117	3,140	1,844	679	4,833	143,485
Allowance for uncollectible taxes	(5,600)	(2,600)	(3,600)	(2,400)	(6,100)	(11,500)	(500)	(3,500)	(800)	(500)	(200)	(1,300)	(38,600)
Other receivables	13	9	12	11	18	84	2	26	4	3	2	8	192
<b>TOTAL</b>	<b>\$ 23,413</b>	<b>\$ 13,384</b>	<b>\$ 18,762</b>	<b>\$ 15,299</b>	<b>\$ 30,923</b>	<b>\$ 89,657</b>	<b>\$ 2,215</b>	<b>\$ 24,457</b>	<b>\$ 4,513</b>	<b>\$ 3,409</b>	<b>\$ 2,182</b>	<b>\$ 9,019</b>	<b>\$ 237,233</b>
<b>LIABILITIES AND FUND BALANCE</b>													
Liabilities:													
Unearned revenues	\$ 2,185	\$ 1,366	\$ 2,015	\$ 1,533	\$ 3,001	\$ 12,020	\$ 78	\$ 3,013	\$ 681	\$ 414	\$ 264	\$ 1,481	\$ 28,051
Deferred revenues	15,218	6,952	9,597	6,695	16,698	31,274	1,148	9,617	2,340	1,344	479	3,533	104,895
<b>Total liabilities</b>	<b>17,403</b>	<b>8,318</b>	<b>11,612</b>	<b>8,228</b>	<b>19,699</b>	<b>43,294</b>	<b>1,226</b>	<b>12,630</b>	<b>3,021</b>	<b>1,758</b>	<b>743</b>	<b>5,014</b>	<b>132,946</b>
Fund balance:													
Reserved:													
Restricted by State statute	13	9	12	11	18	84	2	26	4	3	2	8	192
Unreserved:													
Designated - subsequent year's budget	-	1,000	3,000	3,000	2,800	38,600	987	7,500	1,400	1,500	1,000	3,500	64,287
Undesignated	5,997	4,057	4,138	4,060	8,406	7,679	-	4,301	88	148	437	497	39,808
<b>Total fund balance</b>	<b>6,010</b>	<b>5,066</b>	<b>7,150</b>	<b>7,071</b>	<b>11,224</b>	<b>46,363</b>	<b>989</b>	<b>11,827</b>	<b>1,492</b>	<b>1,651</b>	<b>1,439</b>	<b>4,005</b>	<b>104,287</b>
<b>TOTAL</b>	<b>\$ 23,413</b>	<b>\$ 13,384</b>	<b>\$ 18,762</b>	<b>\$ 15,299</b>	<b>\$ 30,923</b>	<b>\$ 89,657</b>	<b>\$ 2,215</b>	<b>\$ 24,457</b>	<b>\$ 4,513</b>	<b>\$ 3,409</b>	<b>\$ 2,182</b>	<b>\$ 9,019</b>	<b>\$ 237,233</b>

COUNTY OF CHATHAM, NORTH CAROLINA  
SPECIAL FIRE DISTRICTS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2004

	Combined Totals		Central Chatham Fire District			Bonlee Fire District		
	Budget	Actual	Budget	Actual	Budget	Budget	Actual	Variance Positive (Negative)
REVENUES:								
Ad valorem taxes	\$ 2,456,430	\$ 2,550,094	\$ 162,219	\$ 167,103	\$ 119,101	\$ 4,884	\$ 123,413	\$ 4,312
Investment earnings	-	734	-	82	-	82	35	35
Total revenues	2,456,430	2,550,828	162,219	167,185	119,101	4,966	123,448	4,347
EXPENDITURES:								
Current:								
Public safety:								
Fire protection contracts	2,604,716	2,604,086	154,700	154,700	128,212	-	128,212	-
Commissions	121,314	119,313	7,519	7,506	5,889	13	5,739	150
Total expenditures	2,726,030	2,723,399	162,219	162,206	134,101	13	133,951	150
REVENUES OVER (UNDER) EXPENDITURES	(269,600)	(172,571)	-	4,979	(15,000)	4,979	(10,503)	4,497
APPROPRIATED FUND BALANCE	269,600	-	-	-	15,000	-	-	(15,000)
REVENUES AND APPROPRIATED FUND BALANCE OVER (UNDER) EXPENDITURES	\$ -	(172,571)	\$ -	4,979	\$ -	\$ 4,979	(10,503)	\$ (10,503)
FUND BALANCE: BEGINNING OF YEAR		276,858		1,031			15,569	
END OF YEAR	\$ 104,287	\$ 104,287	\$ 6,010	\$ 6,010	\$ 5,066	\$ 5,066	\$ 5,066	\$ 5,066

COUNTY OF CHATHAM, NORTH CAROLINA  
 SPECIAL FIRE DISTRICTS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL (Continued)  
 FOR THE YEAR ENDED JUNE 30, 2004

	Goldston Fire District			Moncure Fire District			Circle City Fire District			North Chatham Fire District		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES:												
Ad valorem taxes	\$ 116,585	\$ 121,813	\$ 5,228	\$ 208,476	\$ 215,447	\$ 6,971	\$ 263,666	\$ 272,176	\$ 8,510	\$ 1,268,475	\$ 1,314,572	\$ 46,097
Investment earnings	-	37	37	-	74	74	-	66	66	-	308	308
Total revenues	116,585	121,850	5,265	208,476	215,521	7,045	263,666	272,242	8,576	1,268,475	1,314,880	46,405
EXPENDITURES:												
Current:												
Public safety:												
Fire protection contracts	125,638	125,638	-	198,086	197,456	630	316,785	316,785	-	1,336,663	1,336,663	-
Commissions	5,747	5,517	230	10,390	10,364	26	12,881	12,663	218	62,812	62,192	620
Total expenditures	131,385	131,155	230	208,476	207,820	656	329,666	329,448	218	1,399,475	1,398,855	620
REVENUES OVER (UNDER) EXPENDITURES	(14,800)	(9,305)	5,495	-	7,701	7,701	(66,000)	(57,206)	8,794	(131,000)	(83,975)	47,025
APPROPRIATED FUND BALANCE	14,800	-	(14,800)	-	-	-	66,000	-	(66,000)	131,000	-	(131,000)
REVENUES AND APPROPRIATED FUND BALANCE OVER (UNDER) EXPENDITURES	\$ -	(9,305)	(9,305)	-	7,701	7,701	\$ -	(57,206)	(57,206)	\$ -	(83,975)	(83,975)
FUND BALANCE, BEGINNING OF YEAR		16,455			(630)			68,430			130,338	
FUND BALANCE, END OF YEAR		\$ 7,150			\$ 7,071			\$ 11,224			\$ 46,363	

COUNTY OF CHATHAM, NORTH CAROLINA  
 SPECIAL FIRE DISTRICTS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL (Continued)  
 FOR THE YEAR ENDED JUNE 30, 2004

	Bell's Annex Fire District		Hope Fire District		Staley Fire District		West Sanford Fire District	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
			Variance favorable (unfavorable)		Variance Positive (Negative)		Variance Positive (Negative)	
REVENUES:								
Ad valorem taxes	\$32,668	\$32,912	\$ 244	\$161,269	\$10,645	\$31,702	\$15,860	\$17,354
Investment earnings	-	7	7	69	69	12	-	8
Total revenues	32,668	32,919	251	161,338	10,714	31,714	15,860	17,362
EXPENDITURES:								
Current:								
Public safety:								
Fire protection contracts	32,123	32,123	-	164,115	-	32,551	16,534	16,534
Commissions	1,745	1,626	119	7,359	150	1,427	926	801
Total expenditures	33,868	33,749	119	171,474	150	33,978	17,460	17,335
REVENUES OVER (UNDER) EXPENDITURES	(1,200)	(830)	370	(10,136)	10,864	(2,264)	(1,600)	27
APPROPRIATED FUND BALANCE	1,200	-	(1,200)	21,000	(21,000)	2,900	1,600	(1,600)
REVENUES AND APPROPRIATED FUND BALANCE OVER (UNDER) EXPENDITURES	\$ -	(830)	(830)	(10,136)	(10,136)	(2,264)	\$ -	27
FUND BALANCE, BEGINNING OF YEAR	1,819	1,819		21,963		3,756		1,624
FUND BALANCE, END OF YEAR	\$ 989	\$ 989		\$ 11,827		\$ 1,492		\$ 1,651

**COUNTY OF CHATHAM, NORTH CAROLINA  
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL AND CHANGES IN FUND  
 BALANCE - SPECIAL FIRE DISTRICTS (Continued)**

	Parkwood Fire District		Bennett Fire District		Variance Positive (Negative)
	Budget	Actual	Budget	Actual	
REVENUES:					
Ad valorem taxes	\$ 24,627	\$ 26,092	\$ 63,019	\$ 66,241	\$ 3,222
Investment earnings	-	8	-	28	28
Total revenues	24,627	26,100	63,019	66,269	3,250
EXPENDITURES:					
Current:					
Public safety:					
Fire protection contracts	31,523	31,523	67,786	67,786	-
Commissions	1,304	1,192	3,133	2,927	206
Total expenditures	32,827	32,715	70,919	70,713	206
REVENUES OVER (UNDER) EXPENDITURES	(8,200)	(6,615)	(7,900)	(4,444)	3,456
APPROPRIATED FUND BALANCE	8,200	-	7,900	-	(7,900)
REVENUES AND APPROPRIATED FUND BALANCE OVER (UNDER) EXPENDITURES	\$ -	(6,615)	\$ -	(4,444)	\$ (4,444)
FUND BALANCE, BEGINNING OF YEAR		8,054		8,449	
FUND BALANCE, END OF YEAR		\$ 1,439		\$ 4,005	

(Continued)

**COUNTY OF CHATHAM, NORTH CAROLINA  
 COURTHOUSE CLOCK  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2004**

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES:			
Investment earnings	\$ -	\$ 821	\$ 821
EXPENDITURES:			
Current:			
General government:			
Other operating expenditures	<u>425</u>	<u>425</u>	-
REVENUES OVER (UNDER) EXPENDITURES	(425)	396	821
APPROPRIATED FUND BALANCE	<u>425</u>	<u>-</u>	<u>(425)</u>
REVENUES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>	396	<u>\$ 396</u>
FUND BALANCE, BEGINNING OF YEAR		<u>55,484</u>	
FUND BALANCE, END OF YEAR		<u>\$ 55,880</u>	

### ***Non-Major Capital Projects Funds***

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

#### ***Individual Fund Descriptions:***

***Mapping Project – accounts for the funds used for the development of the County’s Geographic Information System countywide mapping project.***

***Facilities Improvement Project – accounts for the financing and construction of additional office space within the Courthouse Annex, the Health and Office facilities in Pittsboro and Siler City and a new judicial facility.***

***Southwest Chatham Park Project – accounts for the financing and construction of a park for the recreational use of residents of Chatham County.***

***School Wastewater Project – accounts for funds used to help maintain and improve existing school wastewater systems.***

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**COMBINING BALANCE SHEET - NON-MAJOR CAPITAL PROJECTS FUNDS**  
**JUNE 30, 2004**

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<b>ASSETS</b>	Mapping Project	Facilities Improvements	Southwest Chatham Park Project	School Wastewater Improvement Project	Total
Cash, cash equivalents and investments	\$ 28,279	\$ 3,875	\$ 259,607	\$ 6,998	\$ 298,759
Other receivables	<u>111</u>	<u>22</u>	<u>873</u>	<u>19</u>	<u>1,025</u>
<b>TOTAL</b>	<b><u>\$ 28,390</u></b>	<b><u>\$ 3,897</u></b>	<b><u>\$ 260,480</u></b>	<b><u>\$ 7,017</u></b>	<b><u>\$ 299,784</u></b>
<b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 55,175	\$ -	\$ 55,175
Fund Balance:					
Reserved by State statute	111	22	873	19	1,025
Unreserved - undesignated	<u>28,279</u>	<u>3,875</u>	<u>204,432</u>	<u>6,998</u>	<u>243,584</u>
Total fund balance	<u>28,390</u>	<u>3,897</u>	<u>205,305</u>	<u>7,017</u>	<u>244,609</u>
<b>TOTAL</b>	<b><u>\$ 28,390</u></b>	<b><u>\$ 3,897</u></b>	<b><u>\$ 260,480</u></b>	<b><u>\$ 7,017</u></b>	<b><u>\$ 299,784</u></b>

Includes only those funds with remaining assets, liabilities or fund balance.

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - NON-MAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2004**

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	Mapping Project	Facilities Improvements	Southwest Chatham Park Project	School Wastewater Improvement Project	Total
REVENUES:					
Investment earnings	\$ 1,215	\$ 948	\$ 3,616	\$ 102	\$ 5,881
Other general revenues	-	-	6,355	-	6,355
Total revenues	<u>1,215</u>	<u>948</u>	<u>9,971</u>	<u>102</u>	<u>12,236</u>
EXPENDITURES:					
General government	154,300	150,504	-	-	304,804
Cultural and recreational	-	-	183,904	-	183,904
Total expenditures	<u>154,300</u>	<u>150,504</u>	<u>183,904</u>	<u>-</u>	<u>488,708</u>
REVENUES OVER (UNDER) EXPENDITURES	(153,085)	(149,556)	(173,933)	102	(476,472)
OTHER FINANCING SOURCES:					
Transfers in:					
General Fund	-	-	250,000	-	250,000
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(153,085)	(149,556)	76,067	102	(226,472)
FUND BALANCE - BEGINNING OF YEAR	<u>181,475</u>	<u>153,453</u>	<u>129,238</u>	<u>6,915</u>	<u>471,081</u>
FUND BALANCE - END OF YEAR	<u>\$ 28,390</u>	<u>\$ 3,897</u>	<u>\$ 205,305</u>	<u>\$ 7,017</u>	<u>\$ 244,609</u>

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**MAPPING PROJECT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 200**

	Project budget	Prior years	Actual Current year	Total	Variance Positive (Negative)
REVENUES:					
Investment earnings	\$ -	\$ 12,475	\$ 1,215	\$ 13,690	\$ 13,690
EXPENDITURES:					
General government:					
Operating expenditures:					
Contract administration	193,000	24,000	154,300	178,300	14,700
REVENUES OVER (UNDER) EXPENDITURES	(193,000)	(11,525)	(153,085)	(164,610)	28,390
OTHER FINANCING SOURCES:					
Transfers in:					
Special Revenue Funds:					
Enhanced 911	153,000	153,000	-	153,000	-
Mapping Project Reserve	40,000	40,000	-	40,000	-
Total other financing source:	193,000	193,000	-	193,000	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	\$ -	\$ 181,475	(153,085)	\$ 28,390	\$ 28,390
FUND BALANCE:					
Beginning of year, July 1			181,475		
End of year, June 30			\$ 28,390		

This schedule is included to show budgetary compliance.

**COUNTY OF CHATHAM, NORTH CAROLINA  
 FACILITIES IMPROVEMENT  
 SCHEDULE OF REVENUES, EXPENDITURE AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2004**

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	<u>Project budget</u>	<u>Prior year</u>	<u>Actual Current year</u>	<u>Total</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:					
Investment earnings	\$ -	\$ 59	\$ 948	\$ 1,007	\$ 1,007
EXPENDITURES:					
General government:					
Capital outlay	<u>159,373</u>	<u>5,979</u>	<u>150,504</u>	<u>156,483</u>	<u>2,890</u>
REVENUES OVER (UNDER) EXPENDITURES	(159,373)	(5,920)	(149,556)	(155,476)	3,897
OTHER FINANCING SOURCES:					
Transfers in:					
Equipment Capital Reserve	<u>159,373</u>	<u>159,373</u>	<u>-</u>	<u>159,373</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ 153,453</u>	<u>(149,556)</u>	<u>\$ 3,897</u>	<u>\$ 3,897</u>
FUND BALANCE:					
Beginning of year, July 1			<u>153,453</u>		
End of year, June 30			<u>\$ 3,897</u>		

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**SOUTHWEST CHATHAM PARK PROJECT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2004**

	<u>Project authorization</u>	<u>Prior years</u>	<u>Actual Current year</u>	<u>Total</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES:</b>					
Restricted intergovernmental:					
State grants	\$ 337,500	\$ 250,000	\$ -	\$ 250,000	\$ (87,500)
Investment earnings	-	291	3,616	3,907	3,907
Other general revenues:					
Grants from non-profit organizations	62,605	-	-	-	(62,605)
Local fundraising	30,000	1,462	655	2,117	(27,883)
Other	-	300	5,700	6,000	6,000
	<u>92,605</u>	<u>1,762</u>	<u>6,355</u>	<u>8,117</u>	<u>(84,488)</u>
Total revenues	<u>430,105</u>	<u>252,053</u>	<u>9,971</u>	<u>262,024</u>	<u>(168,081)</u>
<b>EXPENDITURES:</b>					
Cultural and recreational:					
Capital outlay:					
Design and administration	59,520	21,500	4,107	25,607	33,913
Equipment	35,000	-	-	-	35,000
Professional services	4,500	66	4,233	4,299	201
Land purchase	95,436	95,435	-	95,435	1
Land clearing, grading, drainage	123,764	5,814	32,727	38,541	85,223
Facilities	255,684	-	142,837	142,837	112,847
Contingency	<u>106,201</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,201</u>
Total expenditures	<u>680,105</u>	<u>122,815</u>	<u>183,904</u>	<u>306,719</u>	<u>373,386</u>
REVENUES OVER (UNDER) EXPENDITURES	(250,000)	129,238	(173,933)	(44,695)	205,305
<b>OTHER FINANCING SOURCES:</b>					
Transfers in:					
General Fund	<u>250,000</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ 129,238</u>	<u>76,067</u>	<u>\$ 205,305</u>	<u>\$ 205,305</u>
<b>FUND BALANCE:</b>					
Beginning of year, July 1			<u>129,238</u>		
End of year, June 30			<u>\$ 205,305</u>		

**COUNTY OF CHATHAM, NORTH CAROLINA  
 SCHOOL WASTEWATER IMPROVEMENT PROJECT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2004**

	Project authorization	Prior years	Actual Current year	Total	Variance Positive (Negative)
REVENUES:					
Investment earnings	\$ 5,000	\$ 4,739	\$ 102	\$ 4,841	\$ (159)
EXPENDITURES:					
Intergovernmental:					
Educational:					
Capital outlay - construction	33,375	26,199	-	26,199	7,176
REVENUES OVER (UNDER)					
EXPENDITURES	(28,375)	(21,460)	102	(21,358)	7,017
OTHER FINANCING SOURCES:					
Transfers in:					
School Wastewater Capital Reserve	28,375	28,375	-	28,375	-
REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ 6,915</u>	102	<u>\$ 7,017</u>	<u>\$ 7,017</u>
FUND BALANCE:					
Beginning of year, July 1			6,915		
End of year, June 30			<u>\$ 7,017</u>		

### ***Enterprise Funds***

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

### ***Individual Fund Descriptions:***

***Utility Fund – accounts for the water and sewer operations of the County.***

***Solid Waste Management Fund – accounts for the operations of the County's collection and disposal of solid waste.***

COUNTY OF CHATHAM, NORTH CAROLINA  
 UTILITY FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP)  
 FOR THE YEAR ENDED JUNE 30, 2004

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
Charges for services	\$ 3,150,300	\$ 3,087,774	\$ (62,526)
Other operating revenues	-	35	35
Investment earnings	12,000	18,049	6,049
Total revenues	<u>3,162,300</u>	<u>3,105,858</u>	<u>(56,442)</u>
EXPENDITURES:			
Salaries and employee benefits	776,639	719,861	56,778
Operating expenditures	1,816,573	1,553,722	262,851
Capital outlay	69,138	68,258	880
Debt service:			
Principal	618,240	610,659	7,581
Interest	93,246	89,382	3,864
Total expenditures	<u>3,373,836</u>	<u>3,041,882</u>	<u>331,954</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(211,536)</u>	<u>63,976</u>	<u>275,512</u>
OTHER FINANCING USES:			
Transfers out:			
Enterprise Fund:			
Water Capital Projects	58,868	58,868	-
Vehicle Replacement Reserve	50,246	50,246	-
Total other financing uses	<u>109,114</u>	<u>109,114</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(320,650)</u>	<u>(45,138)</u>	<u>275,512</u>
APPROPRIATED FUND BALANCE	<u>320,650</u>	<u>-</u>	<u>(320,650)</u>
REVENUES AND APPROPRIATED FUND BALANCE UNDER EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>\$ (45,138)</u>	<u>\$ (45,138)</u>

This schedule is included to show budgetary compliance.

RECONCILIATION TO NET INCOME

Revenues and other financing sources under  
expenditures and other financing uses:

Utility Fund	\$ (45,138)
Water Capital Reserve	(1,033,063)
Vehicle Replacement Reserve	53,189
Water Capital Projects	<u>340,903</u>
	(684,109)
Reconciling items:	
Debt principal	610,659
Capital outlay	68,258
Capital outlay in Water Capital Projects	1,422,737
Transfer out of assets	(23,168)
Donation of asset received	1,500
Depreciation	(666,183)
Increase in accrued vacation pay	(9,269)
Decrease in loan proceeds	178,766
Provision for doubtful accounts	<u>(14,128)</u>
Net income	<u>\$ 885,063</u>

COUNTY OF CHATHAM, NORTH CAROLINA  
 WATER CAPITAL RESERVE  
 SCHEDULE OF REVENUES AND EXPENDITURES -  
 BUDGET AND ACTUAL (NON-GAAP)  
 FOR THE YEAR ENDED JUNE 30, 2004

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES:			
Charges for services	\$ 200,000	\$ 324,700	\$ 124,700
Investment earnings	<u>4,900</u>	<u>25,775</u>	<u>20,875</u>
Total revenues	204,900	350,475	145,575
EXPENDITURES:			
Capital outlay:			
Construction	<u>1,321,640</u>	<u>-</u>	<u>1,321,640</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,116,740)</u>	<u>350,475</u>	<u>1,467,215</u>
OTHER FINANCING SOURCES (USES):			
Transfers in (out):			
General Fund	500,000	500,000	-
Enterprise Fund:			
Utility Capital Projects	<u>(665,477)</u>	<u>(1,883,538)</u>	<u>(1,218,061)</u>
Total other financing sources (uses)	<u>(165,477)</u>	<u>(1,383,538)</u>	<u>(1,218,061)</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,282,217)	(1,033,063)	249,154
APPROPRIATED FUND BALANCE	<u>1,282,217</u>	<u>-</u>	<u>(1,282,217)</u>
REVENUES, OTHER FINANCING SOURCES AND APPROPRIATED FUND BALANCE UNDER EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>\$ (1,033,063)</u>	<u>\$ (1,033,063)</u>

This schedule is included to show budgetary compliance.

COUNTY OF CHATHAM, NORTH CAROLINA  
 VEHICLE REPLACEMENT RESERVE  
 SCHEDULE OF REVENUES AND EXPENDITURES -  
 BUDGET AND ACTUAL (NON-GAAP)  
 FOR THE YEAR ENDED JUNE 30, 2004

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Investment earnings	\$ 1,600	\$ 2,943	\$ 1,343
EXPENDITURES:			
Capital outlay - vehicles	<u>325,332</u>	<u>-</u>	<u>325,332</u>
REVENUES OVER (UNDER) EXPENDITURES	(323,732)	2,943	326,675
OTHER FINANCING SOURCES:			
Transfers in:			
Enterprise Fund:			
Utility Fund	<u>50,246</u>	<u>50,246</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(273,486)	53,189	326,675
APPROPRIATED FUND BALANCE	<u>273,486</u>	<u>-</u>	<u>(273,486)</u>
REVENUES, OTHER FINANCING SOURCES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ 53,189</u>	<u>\$ 53,189</u>

This schedule is included to show budgetary compliance.

**COUNTY OF CHATHAM, NORTH CAROLINA  
WATER CAPITAL PROJECTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (NON-GAAP)  
FOR THE YEAR ENDED JUNE 30, 2004**

	Project authorization	Prior years	Actual Current year	Total	Variance Positive (Negative)
REVENUES:					
Investment earnings	\$ -	\$ 19,215	\$ -	\$ 19,215	\$ 19,215
EXPENDITURES:					
Capital outlay:					
USDA project	37,500	30,000	14,831	44,831	(7,331)
Westward distribution project	9,169,159	-	643,942	643,942	8,525,217
Pea Ridge Road project	4,994,854	178,766	297,853	476,619	4,518,235
North Chatham hydraulics	1,606,428	-	97,500	97,500	1,508,928
Water plant modifications	716,845	-	368,611	368,611	348,234
Total expenditures	<u>16,524,786</u>	<u>208,766</u>	<u>1,422,737</u>	<u>1,631,503</u>	<u>14,893,283</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(16,524,786)</u>	<u>(189,551)</u>	<u>(1,422,737)</u>	<u>(1,612,288)</u>	<u>14,912,498</u>
OTHER FINANCING SOURCES:					
Transfers in:					
Enterprise Fund:					
Operating					
Water plant modifications	58,868	-	58,868	58,868	-
Water Capital Reserve:					
USDA projects	37,500	30,000	7,500	37,500	-
Westward distribution project	-	-	643,942	643,942	643,942
Pea Ridge Road project	-	-	476,619	476,619	476,619
North Chatham hydraulics	-	-	97,500	97,500	97,500
Water plant modifications	657,977	-	657,977	657,977	-
Proceeds from borrowing for:					
Westward distribution project	9,169,159	-	-	-	(9,169,159)
Pea Ridge Road project	4,994,854	178,766	(178,766)	-	(4,994,854)
North Chatham hydraulics	1,606,428	-	-	-	(1,606,428)
Total other financing sources	<u>16,524,786</u>	<u>208,766</u>	<u>1,763,640</u>	<u>1,972,406</u>	<u>(14,552,380)</u>
REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ 19,215</u>	<u>\$ 340,903</u>	<u>\$ 360,118</u>	<u>\$ 360,118</u>

This schedule is included to show budgetary compliance.

**COUNTY OF CHATHAM, NORTH CAROLINA  
SOLID WASTE MANAGEMENT FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP)  
FOR THE YEAR ENDED JUNE 30, 2004**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES:</b>			
Charges for services	\$ 2,110,541	\$ 2,266,083	\$ 155,542
Other operating revenues	52,000	72,219	20,219
Investment earnings	-	11,271	11,271
Proceeds on disposition of asset	-	23,400	23,400
Grants and subsidies	<u>17,232</u>	<u>61,414</u>	<u>44,182</u>
Total revenues	<u>2,179,773</u>	<u>2,434,387</u>	<u>254,614</u>
<b>EXPENDITURES:</b>			
Collection and disposal:			
Salaries and employee benefits	641,940	570,581	71,359
Operating expenditures	1,565,460	1,434,293	131,167
Capital outlay	<u>41,250</u>	<u>4,623</u>	<u>36,627</u>
Total expenditures	<u>2,248,650</u>	<u>2,009,497</u>	<u>239,153</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(68,877)</u>	<u>424,890</u>	<u>493,767</u>
<b>OTHER FINANCING SOURCES:</b>			
Transfers in:			
Enterprise Fund:			
Solid Waste Capital Reserve	<u>41,250</u>	<u>41,250</u>	<u>-</u>
Total other financing sources	<u>41,250</u>	<u>41,250</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(27,627)</u>	<u>466,140</u>	<u>493,767</u>
APPROPRIATED FUND BALANCE	<u>27,627</u>	<u>-</u>	<u>(27,627)</u>
REVENUES, OTHER FINANCING SOURCES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ 466,140</u>	<u>\$ 466,140</u>

This schedule is included to show budgetary compliance.

**RECONCILIATION TO NET INCOME**

Revenues and other financing sources over expenditures and other financing uses:		
Solid Waste Management Fund	\$ 466,140	
Solid Waste Management Reserve	(37,453)	
Solid Waste Capital Projects	(32,833)	
Reconciling items:		
Capital outlay	4,623	
Capital outlay in Solid Waste Capital Projects	33,727	
Depreciation	(214,271)	
Decrease in vacation pay accrua	3,465	
Provision for doubtful accounts	<u>(5,422)</u>	
Net income	<u>\$ 217,976</u>	

**COUNTY OF CHATHAM, NORTH CAROLINA  
 SOLID WASTE MANAGEMENT RESERVE  
 SCHEDULE OF REVENUES AND EXPENDITURES -  
 BUDGET AND ACTUAL (NON-GAAP)  
 FOR THE YEAR ENDED JUNE 30, 2004**

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	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES:			
Investment earnings	\$ 3,000	\$ 3,797	\$ 797
EXPENDITURES:			
Environmental protection	<u>317,090</u>	<u>-</u>	<u>317,090</u>
REVENUES OVER (UNDER) EXPENDITURES	(314,090)	3,797	317,887
OTHER FINANCING USES:			
Transfers out:			
Enterprise Fund:			
Solid Waste Management	<u>(41,250)</u>	<u>(41,250)</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(355,340)	(37,453)	317,887
APPROPRIATED FUND BALANCE	<u>355,340</u>	<u>-</u>	<u>(355,340)</u>
REVENUES AND APPROPRIATED FUND BALANCE UNDER EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>\$ (37,453)</u>	<u>\$ (37,453)</u>

This schedule is included to show budgetary compliance.

**COUNTY OF CHATHAM, NORTH CAROLINA  
SOLID WASTE CAPITAL PROJECTS  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (NON-GAAP)  
FOR THE YEAR ENDED JUNE 30, 2004**

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	Project budget	Prior years	Actual Current year	Total	Variance Positive (Negative)
<b>REVENUES</b>					
Investment earnings	\$ -	\$ 22,409	\$ 894	\$ 23,303	\$ 23,303
<b>EXPENDITURES:</b>					
Capital outlay:					
Engineering	3,923	3,923	-	3,923	-
Wells / abandonment	25,807	2,474	23,333	25,807	-
Land	175,275	162,320	6,288	168,608	6,667
Surveying	14,150	12,212	-	12,212	1,938
Appraisal	1,850	1,550	300	1,850	-
Legal services	11,832	8,003	3,806	11,809	23
	<u>232,837</u>	<u>190,482</u>	<u>33,727</u>	<u>224,209</u>	<u>8,628</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(232,837)</b>	<b>(168,073)</b>	<b>(32,833)</b>	<b>(200,906)</b>	<b>31,931</b>
<b>OTHER FINANCING SOURCES:</b>					
Transfers in:					
Solid Waste Management	232,837	232,837	-	232,837	-
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 64,764</b>	<b>\$ (32,833)</b>	<b>\$ 31,931</b>	<b>\$ 31,931</b>

This schedule is included to show budgetary compliance.

***Internal Service Fund***

***Self-Insurance Internal Service Fund – accounts for health and workmen’s compensation insurance premiums received and health and workmen’s compensation insurance claims paid under the County’s self-insured health and workmen’s compensation benefits plan.***

**COUNTY OF CHATHAM, 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, 2004**

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	Financial Plan	Actual	Variance Positive (Negative)
REVENUES:			
Charges for services	\$ 2,352,064	\$ 2,385,032	\$ 32,968
Investment earnings	14,000	36,343	22,343
	<u>2,366,064</u>	<u>2,421,375</u>	<u>55,311</u>
Total revenues			
EXPENDITURES:			
Other operating expenditures:			
Benefits paid:			
Health insurance	1,895,811	1,892,780	3,031
Dental insurance	1,947	1,946	1
Workers compensation	170,798	63,785	107,013
Administrative costs:			
Health insurance	380,000	334,966	45,034
Dental insurance	-	-	-
Workers compensation	42,508	42,126	382
	<u>2,491,064</u>	<u>2,335,603</u>	<u>155,461</u>
Total expenditures			
REVENUES OVER (UNDER) EXPENDITURES	(125,000)	85,772	210,772
APPROPRIATED FUND BALANCE	<u>125,000</u>	<u>-</u>	<u>(125,000)</u>
REVENUES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>	<u>85,772</u>	<u>\$ 85,772</u>
FUND BALANCE - BEGINNING OF YEAR		<u>582,867</u>	
FUND BALANCE - END OF YEAR		<u>\$ 668,639</u>	

This schedule is included to show budgetary compliance.

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RECONCILIATION FROM FINANCIAL PLAN  
 BASIS (MODIFIED ACCRUAL) TO FULL ACCRUAL

Revenues over expenditures	\$ 85,772
Reconciling items	
Change in claims and judgements	<u>(32,000)</u>
Net income	<u>\$ 53,772</u>

## ***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 - accounts for the monies of indigents for which the County acts as an agent.***

***Chatham County Cooperative Extension Fund - accounts for fees collected for programs conducted by the Chatham County Cooperative Extension.***

***Goldston-Gulf Sanitary District Agency Fund - accounts for taxes collected for a special tax district located within the County.***

***Chatham County Municipalities Agency Fund - accounts for taxes collected and remitted to municipalities located within the County.***

***Fines and Forfeitures Fund - accounts for fines and forfeitures collected by the County that are required to be remitted to the Chatham County Board of Education.***

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED JUNE 30, 2004**

	Balance July 1, 2003	Additions	Reductions	Balance June 30, 2004
<b>SOCIAL SERVICES</b>				
Assets:				
Cash, cash equivalents and investments	\$ 58,608	\$ 305,993	\$ 305,281	\$ 59,320
Liabilities:				
Due to agency participants	\$ 58,608	\$ 305,993	\$ 305,281	\$ 59,320
<b>CHATHAM COUNTY COOPERATIVE EXTENSION</b>				
Assets:				
Cash, cash equivalents and investments	\$ 38,109	\$ 57,146	\$ 62,353	\$ 32,902
Other receivables	117	113	117	113
TOTAL	<u>\$ 38,226</u>	<u>\$ 57,259</u>	<u>\$ 62,470</u>	<u>\$ 33,015</u>
Liabilities:				
Due to other governmental agencies	<u>\$ 38,226</u>	<u>\$ 57,505</u>	<u>\$ 62,716</u>	<u>\$ 33,015</u>
<b>GOLDSTON-GULF SANITARY DISTRICT</b>				
Assets:				
Cash, cash equivalents and investments	\$ 825	\$ 70,783	\$ 70,686	\$ 922
Property taxes receivable	6,506	168,137	168,724	5,919
Allowance for uncollected taxes	(1,500)	(100)		(1,600)
Other receivables	1	1	1	1
TOTAL	<u>\$ 5,832</u>	<u>\$ 238,821</u>	<u>\$ 239,411</u>	<u>\$ 5,242</u>
Liabilities:				
Due to other governmental agencies	<u>\$ 5,832</u>	<u>\$ 238,821</u>	<u>\$ 239,411</u>	<u>\$ 5,242</u>
<b>CHATHAM COUNTY MUNICIPALITIES</b>				
Assets:				
Cash, cash equivalents and investments	\$ 18,280	\$ 1,078,598	\$ 1,069,813	\$ 27,065
Property taxes receivable	106,938	1,143,326	1,125,159	125,105
Allowance for uncollected taxes	(24,600)	(9,100)	-	(33,700)
TOTAL	<u>\$ 100,618</u>	<u>\$ 2,212,824</u>	<u>\$ 2,194,972</u>	<u>\$ 118,470</u>
Liabilities:				
Due to other governmental agencies	<u>\$ 100,618</u>	<u>\$ 2,212,824</u>	<u>\$ 2,194,972</u>	<u>\$ 118,470</u>

(Continued)

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**SUPPLEMENTAL COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -**  
**AGENCY FUNDS (Continued)**

	Balance July 1, 2003	Additions	Reductions	Balance June 30, 2004
<b>FINES AND FORFEITURES</b>				
Assets:				
Cash, cash equivalents and investments	\$ 1,750	\$ 298,966	\$ 300,716	\$ -
Due from other governmental agencies	<u>15,144</u>	<u>30,116</u>	<u>15,144</u>	<u>30,116</u>
<b>TOTAL</b>	<b><u>\$ 16,894</u></b>	<b><u>\$ 329,082</u></b>	<b><u>\$ 315,860</u></b>	<b><u>\$ 30,116</u></b>
Liabilities:				
Due to other governmental agencies	<u>\$ 16,894</u>	<u>\$ 314,588</u>	<u>\$ 301,366</u>	<u>\$ 30,116</u>
<b>COMBINING TOTALS</b>				
Assets:				
Cash, cash equivalents and investments	\$ 117,572	\$ 1,811,486	\$ 1,808,849	\$ 120,209
Property taxes receivable	113,444	1,311,463	1,293,883	131,024
Allowance for uncollected taxes	(26,100)	(9,200)	-	(35,300)
Due from other governmental agencies	15,144	30,116	15,144	30,116
Other receivables	<u>118</u>	<u>114</u>	<u>118</u>	<u>114</u>
<b>TOTAL</b>	<b><u>\$ 220,178</u></b>	<b><u>\$ 3,143,979</u></b>	<b><u>\$ 3,117,994</u></b>	<b><u>\$ 246,163</u></b>
Liabilities:				
Due to agency participants	\$ 58,608	\$ 305,993	\$ 305,281	\$ 59,320
Due to other governmental agencies	<u>161,570</u>	<u>2,823,738</u>	<u>2,798,465</u>	<u>186,843</u>
<b>TOTAL</b>	<b><u>\$ 220,178</u></b>	<b><u>\$ 3,129,731</u></b>	<b><u>\$ 3,103,746</u></b>	<b><u>\$ 246,163</u></b>

*Other Supplemental Schedules*

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**SCHEDULE OF CASH AND CASH EQUIVALENTS / INVESTMENTS**  
**June 30, 2004**

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Cash		
Cash on hand	\$	1,840
Deposits:		
Cash in bank		<u>27,951,680</u>
Total cash		27,953,520
Investments:		
North Carolina Capital Management Trust		<u>1,901,739</u>
Total cash and investments	\$	<u><u>29,855,259</u></u>
Distribution by Funds:		
General Fund	\$	17,514,602
Special Revenue Funds		7,514,482
Capital Project Funds		298,759
Enterprise Funds		3,511,080
Internal Service Fund		636,873
Fiduciary Funds		259,254
Agency Funds		<u>120,209</u>
Total cash and investments	\$	<u><u>29,855,259</u></u>

**COUNTY OF CHATHAM, NORTH CAROLINA  
SCHEDULE OF AD VALOREM TAXES RECEIVABLE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2004**

<u>Fiscal Year</u>	<u>Uncollected balance June 30, 2003</u>	<u>Additions</u>	<u>Collections and credits</u>	<u>Uncollected balance June 30, 2004</u>
2003-04	\$ -	\$ 31,234,216	\$ 30,402,184	\$ 832,032
2002-03	906,484	-	643,557	262,927
2001-02	262,710	-	112,179	150,531
2000-01	128,324	-	33,781	94,543
1999-00	77,565	-	16,752	60,813
1998-99	55,169	-	9,736	45,433
1997-98	64,987	-	7,393	57,594
1996-97	41,178	-	3,886	37,292
1995-96	27,883	-	2,130	25,753
1994-95	31,731	-	1,065	30,666
1993-94	24,934	-	24,934	-
	<u>\$ 1,620,965</u>	<u>\$ 31,234,216</u>	<u>\$ 31,257,597</u>	<u>\$ 1,597,584</u>
Plus: uncollected 2003-2004 ad valorem taxes receivable on annually registered vehicles				323,892
Less allowance for uncollected taxes receivable General Fund				<u>429,592</u>
Ad valorem taxes receivable (net)				<u>\$ 1,491,884</u>
Reconciliation with revenues: Ad valorem taxes - General Fund				<u>\$ 31,389,258</u>
Reconciling items:				
Interest collected and penalties				(219,481)
Refunds of prior years' ad valorem taxes				11,589
Releases and other credits				<u>76,231</u>
Total reconciling items				<u>(131,661)</u>
Total collections and credits				<u>\$ 31,257,597</u>

**COUNTY OF CHATHAM, NORTH CAROLINA  
ANALYSIS OF CURRENT TAX LEVY - COUNTY-WIDE LEVY  
FOR THE YEAR ENDED JUNE, 30, 2004**

	County-wide			Property Excluding Registered Vehicles	Registered Motor Vehicles
	Property Valuation	Rate	Amount of Levy		
Property taxed at current year's rate	\$ 5,902,137,117	0.6464	\$ 38,151,791	\$ 36,572,264	\$ 1,579,527
Motor vehicles taxed at prior year's rate	173,486,091		1,121,419	-	1,121,419
Penalties	-		14,539	14,539	-
<b>Total</b>	<b>6,075,623,208</b>		<b>39,287,749</b>	<b>36,586,803</b>	<b>2,700,946</b>
Discoveries:					
Current year's taxes	20,134,153	0.6464	130,147	113,128	17,019
Prior years' taxes	33,544,576		229,097	213,261	15,836
Penalties	-		14,155	14,155	-
<b>Total</b>	<b>53,678,729</b>		<b>373,399</b>	<b>340,544</b>	<b>32,855</b>
Abatements:					
Current year's taxes	(1,293,489,257)	0.6464	(8,361,133)	(8,338,699)	(22,434)
Prior years' taxes	(8,595,132)		(58,147)	(38,172)	(19,975)
Penalties	-		(7,652)	(7,652)	-
	<b>(1,302,084,389)</b>		<b>(8,426,932)</b>	<b>(8,384,523)</b>	<b>(42,409)</b>
Total valuation	<b>\$ 4,827,217,548</b>				
Net levy			31,234,216	28,542,824	2,691,392
Uncollected taxes at June 30, 2004			(832,032)	(559,949)	(272,083)
Current year's taxes collected			<b>\$ 30,402,184</b>	<b>\$ 27,982,875</b>	<b>\$ 2,419,309</b>
Current levy collection percentage			<b>97.34%</b>	<b>98.04%</b>	<b>89.89%</b>

(Continued)

**COUNTY OF CHATHAM, NORTH CAROLINA  
ANALYSIS OF CURRENT TAX LEVY - COUNTY-WIDE LEVY (Continued)  
FOR THE YEAR ENDED JUNE, 30, 2004**

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**Secondary Market Disclosures.**

Assessed Valuation:	
Assessment ratio	100% <sup>(1)</sup>
Real property	\$ 3,888,248,725
Personal property	734,484,087
Public service companies	<u>204,484,736</u> <sup>(2)</sup>
Total assessed valuation	\$ 4,827,217,548
Tax rate per \$100	0.6464
Levy (includes discoveries, releases and abatements)	<u>\$ 31,234,216</u> <sup>(3)</sup>

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

Fire protections districts	<u>\$ 2,541,110</u>
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- (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 interest and penalties.

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**SCHEDULE OF INTERFUND TRANSFERS**  
**For the Year Ended June 30, 2004**

	Transfers	
	From	To
<b>TRANSFERS FROM / TO OTHER FUNDS</b>		
<u>General Fund</u>		
Special Revenue Funds:		
Revaluation	\$ 20,000	\$ -
Forfeited Property	20,531	-
Industrial Reserve	10,000	-
Equipment Capital Reserve	37,377	-
Impact Fees	158,299	-
Personnel Savings	-	472,403
Economic and Community Development	-	43,811
Enhanced 911	-	88,836
Capital Projects Funds:		
Southwest Park	-	250,000
Enterprise Funds:		
Water Capital Reserve	-	500,000
<u>Special Revenue Funds</u>		
Revaluation Fund:		
General Fund		20,000
Enhanced 911:		
General Fund	88,836	-
Forfeited Property:		
General Fund	-	20,531
Industrial Reserve:		
General Fund	-	10,000
Economic and Community Development	-	20,753
Equipment Capital Reserve:		
General Fund	-	37,377
Impact Fees:		
General Fund	-	158,299
Personnel Savings:		
General Fund	472,403	-
Economic and Community Development		
General Fund	43,811	-
Industrial Reserve	20,753	-
<u>Capital Projects Funds</u>		
Southwest Park:		
General Fund	250,000	-
<u>Enterprise Funds</u>		
Utility Operating Fund:		
Water Vehicle Reserve	-	50,246
Water Capital Projects		58,868
Water Capital Reserve Fund:		
General Fund	500,000	-
Water Capital Projects		1,883,538
Water Vehicle Reserve:		
Utility Operating Fund	50,246	-
Water Capital Projects Fund:		
Utility Operating Fund	58,868	-
Water Capital Reserve	1,883,538	-
Solid Waste Management Fund:		
Solid Waste Management Capital Reserve	41,250	-
Solid Waste Management Capital Reserve Fund:		
Solid Waste Management	-	41,250
Total operating transfers - other funds	<u>\$ 3,655,912</u>	<u>\$ 3,655,912</u>

## *Statistical Section*

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (UNAUDITED)**  
**LAST TEN FISCAL YEARS**

Fiscal period	General government	Public safety	Economic and physical development	Human services	Cultural and recreational	Education	Capital outlay	Debt service	Other appropriations	Total
1994-1995	\$2,240,513	\$4,723,484	\$ 611,246	\$ 9,298,562	\$ 542,279	\$ 7,341,505	\$4,256,950	\$ 2,061,249	\$ 23,123	\$31,098,911
1995-1996	2,275,948	5,109,449	557,500	10,292,131	550,710	8,249,299	3,742,545	2,467,690	3,600	33,248,872
1996-1997	2,367,557	5,945,517	642,161	11,569,179	605,100	9,081,605	12,501,377	3,517,376	-	46,229,872
1997-1998	2,948,923	6,293,231	864,021	10,797,477	657,011	10,046,424	3,500,596	4,074,577	-	39,182,260
1998-1999	3,050,112	6,645,857	1,072,065	10,616,128	754,761	11,225,325	1,371,888	3,975,928	-	38,712,064
1999-2000	3,574,531	7,812,168	2,568,126	11,259,463	790,258	12,087,936	4,551,526	4,130,276	-	46,774,284
2000-2001	4,584,419	8,300,071	1,186,380	12,965,924	876,674	13,523,552	1,676,996	3,839,922	-	46,953,938
2001-2002	3,688,127	8,975,479	2,120,072	13,083,341	869,679	17,275,227	217,103	3,430,996	-	49,660,024
2002-2003	4,128,254	10,225,805	1,592,541	14,341,158	1,081,153	16,229,525	**	3,305,761	-	50,904,197
2003-2004	4,421,843	10,708,492	1,998,712	14,848,072	1,140,460	17,088,103	**	3,331,610	-	53,537,292

\*\* Included in expenditures by function

NOTE: General governmental expenditures include General, Special Revenue, Capital Projects and Expendible Trust Funds for years ending June 30, 2002 and prior. For the years ended June 30, 2003 and thereafter, general governmental expenditures include General, Special Revenue and Capital Projects Funds.

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**GENERAL GOVERNMENTAL REVENUES BY SOURCE (UNAUDITED)**  
**LAST TEN FISCAL YEARS**

<u>Fiscal period</u>	<u>Ad valorem taxes</u>	<u>Other taxes</u>	<u>Unrestricted intergovernmental transfers</u>	<u>Restricted intergovernmental transfers</u>	<u>Sales and other functionally related revenues</u>	<u>Investment earnings and other</u>	<u>Total</u>
1994-1995	\$ 14,552,442	\$ 4,765,488	\$ 1,966,647	\$ 3,693,883	\$ 3,658,739	\$ 1,151,782	\$ 29,788,981
1995-1996	16,188,046	4,970,643	1,975,456	3,917,133	3,716,877	882,913	31,651,068
1996-1997	19,059,012	5,474,827	1,755,105	4,906,530	3,769,983	1,121,793	36,087,250
1997-1998	21,656,216	5,916,351	1,791,356	6,246,425	2,576,239	1,319,435	39,506,022
1998-1999	23,429,997	6,494,337	1,775,469	7,160,747	2,315,941	644,251	41,820,742
1999-2000	25,496,379	7,149,793	1,802,398	12,417,634	2,069,665	1,110,943	50,046,812
2000-2001	27,256,335	7,819,599	1,805,665	8,399,400	2,517,290	1,303,152	49,101,441
2001-2002	31,609,314	7,702,619	1,336,491	8,691,703	2,450,245	575,965	52,366,337
2002-2003	32,735,785	8,449,746	307,313	8,091,456	2,580,840	535,374	52,700,514
2003-2004	33,939,352	9,821,962	330,170	8,580,639	4,411,950	401,046	57,485,119

NOTE: General governmental revenues include General, Special Revenue, Capital Projects and Expendible Trust Funds for years ending June 30, 2002 and prior. For the years ended June 30, 2003 and thereafter, general governmental revenues include General, Special Revenue and Capital Projects Funds.

**COUNTY OF CHATHAM, NORTH CAROLINA  
PROPERTY TAX LEVIES AND COLLECTIONS (UNAUDITED)  
LAST TEN FISCAL YEARS**

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<u>Fiscal period</u>	<u>Total levy (net)*</u>	<u>Collected - current levy*</u>	<u>Percent collected</u>	<u>Collected prior levies*</u>	<u>Total collected</u>	<u>Ratio collected to current levy</u>	<u>Balance delinquent*</u>	<u>Ratio delinquent balance to current levy</u>
1994-1995	\$ 13,552,968	\$ 13,009,863	95.99	\$ 465,603	\$ 13,475,466	99.43	\$ 1,164,479	8.59
1995-1996	15,025,655	14,588,152	97.09	521,318	15,109,470	100.56	1,010,479	6.73
1996-1997	17,926,247	17,370,709	96.90	468,066	17,838,775	99.51	1,032,525	5.76
1997-1998	20,729,653	19,788,570	95.46	514,505	20,303,075	97.94	1,451,027	7.00
1998-1999	21,698,316	21,007,907	96.82	853,184	21,861,091	100.75	1,267,390	5.84
1999-2000	23,939,176	23,206,658	96.94	680,656	23,887,314	99.78	1,278,701	5.34
2000-2001	25,742,958	24,955,057	96.94	486,404	25,441,461	98.83	1,350,794	5.25
2001-2002	29,539,262	28,613,913	96.87	601,568	29,215,481	98.90	1,539,096	5.21
2002-2003	30,255,481	29,348,997	97.00	759,450	30,108,447	99.51	1,620,965	5.36
2003-2004	31,234,216	30,402,184	97.34	779,182	31,181,366	99.83	1,597,584	5.11

\*Does not include special taxing districts.

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**ASSESSED VALUE OF TAXABLE PROPERTY (UNAUDITED)**  
**LAST TEN FISCAL YEARS**

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<u>Fiscal period</u>	<u>Real property</u>	<u>Personal property</u>	<u>Utilities</u>	<u>Total</u>
1994-1995	\$ 1,205,687,555	\$ 495,447,811	\$ 138,926,372	\$ 1,840,061,738
1995-1996*	1,579,077,500	470,532,642	178,712,646	2,228,322,788
1996-1997	1,704,284,056	561,169,002	169,911,949	2,435,365,007
1997-1998	1,796,907,374	738,139,121	181,367,637	2,716,414,132
1998-1999	1,981,292,536	685,900,819	176,847,816	2,844,041,171
1999-2000	1,972,429,634	712,531,206	132,889,372	2,817,850,212
2000-2001	2,137,118,301	740,134,333	144,711,968	3,021,964,602
2001-2002*	3,547,976,768	749,064,132	198,417,427	4,495,458,327
2002-2003	3,681,211,698	778,920,997	200,812,745	4,660,945,440
2003-2004	3,888,248,725	734,484,087	204,484,736	4,827,217,548

Appraised by Chatham County Board of Equalization at 100% of estimated sound value.

\* Year of revaluation

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (UNAUDITED)**  
**LAST TEN FISCAL YEARS**

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Tax rates per \$100 of property valuation

Fiscal period	Chatham County				Town of Pittsboro	Town of Siler City	Town of Goldston	Town of Cary
	General Fund	Special Revenue Fund	Agency Fund	Total				
1994-1995	\$ 0.7400	\$ 0.7860	\$ 0.150	\$ 1.6760	\$ 0.55	\$ 0.52	\$ 0.08	N/A
1995-1996	0.6650	0.6360	0.150	1.4510	0.51	0.45	0.08	0.54
1996-1997	0.7400	0.7500	0.150	1.6400	0.55	0.47	0.08	0.54
1997-1998	0.7900	0.7760	0.150	1.7160	0.58	0.47	0.08	0.54
1998-1999	0.7900	0.8300	0.150	1.7700	0.58	0.47	0.08	0.54
1999-2000	0.8500	0.8476	0.150	1.8476	0.58	0.47	0.08	0.54
2000-2001	0.8500	0.8685	0.150	1.8685	0.58	0.47	0.08	0.43
2001-2002	0.6464	0.7220	0.180	1.5484	0.43	0.37	0.08	0.42
2002-2003	0.6464	0.7770	0.180	1.6034	0.43	0.37	0.08	0.42
2003-2004	0.6464	0.7750	0.180	1.6014	0.43	0.41	0.12	0.42

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**PRINCIPAL TAXPAYERS (UNAUDITED)**  
**June 30, 2004**

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<u>Taxpayer</u>	<u>Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Carolina Power & Light Company	Public service	\$ 134,195,457	2.78%
Carolina Meadows	Assisted Living	66,768,083	1.38%
Minnesota Mining & Manufacturing Co.	Mining	57,537,556	1.19%
Honeywill International, Inc.	Polyester fibers	35,173,725	0.73%
Triangle Brick Company	Brick	31,780,686	0.66%
Sierrapine	Fiberboard	25,374,774	0.53%
Townsend, Inc.	Poultry	22,472,413	0.47%
Weyerhaeuser	Timber	19,364,012	0.40%
Summit Properties Partnership	Real estate development	19,116,347	0.40%
Fitch Creation	Real estate development	<u>17,743,526</u>	<u>0.37%</u>
TOTAL		<u>\$ 429,526,579</u>	<u>8.91%</u>

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**COMPUTATION OF LEGAL DEBT MARGIN (UNAUDITED)**  
**June 30, 2004**

---

Assessed value		<u>\$ 4,827,217,548</u>
Debt limit 8% of assessed value		\$ 386,177,404
Amount of debt applicable to debt limit:		
Total bonded debt issued	\$ 20,850,000	
Private placement agreements	1,310,000	
Quality Zone Academy Bonds	441,648	
Loan from State revolving loan fund	429,676	
Capital leases	<u>26,636</u>	
	<u>23,057,960</u>	
Less:		
Deductions allowed by law:		
Loan from State revolving loan fund - Enterprise Fund	429,676	
Private placement agreements - Enterprise Fund	<u>1,190,000</u>	
	<u>1,619,676</u>	
Total amount of debt applicable to debt limit		<u>21,438,284</u>
LEGAL DEBT MARGIN		<u>\$ 364,739,120</u>

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED**  
**DEBT PER CAPITA (UNAUDITED)**  
**LAST TEN FISCAL YEARS**

---

<u>Fiscal Period</u>	<u>Population</u>	<u>Assessed value (A)(B)</u>	<u>Bonded debt</u>	<u>Ratio of bonded debt to assessed value</u>	<u>Bonded debt per capita</u>
1994-1995	41,959 (C)	\$ 1,840,061,738	\$ 20,300,000	1.103	\$ 483.81
1995-1996	43,712 (C)	2,228,322,788	19,100,000	0.857	436.95
1996-1997	44,380 (D)	2,435,365,007	31,984,100	1.313	720.69
1997-1998	45,204 (D)	2,716,414,132	30,205,000	1.112	668.19
1998-1999	46,996 (D)	2,844,041,171	28,475,000	1.001	605.90
1999-2000	47,577 (D)	2,815,127,686	26,745,000	0.950	562.14
2000-2001	49,329 (E)	3,021,964,602	25,020,000	0.828	507.21
2001-2002	51,526 (E)	4,495,458,327	24,145,000	0.537	468.60
2002-2003	52,852 (C)	4,660,945,440	22,307,341	0.479	422.07
2003-2004	52,976 (E)	4,827,217,548	21,291,648	0.441	401.91

Source of information:

- (A) Revaluation in 1995-1996 and 2001-2002
- (B) Assessment ratio to estimated sound value - 100%
- (C) North Carolina Office of State Budget and Management
- (D) North Carolina State Data Center
- (E) North Carolina Department of Commerce

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**COMPUTATION OF DIRECT AND UNDERLYING DEBT (UNAUDITED)**  
**GENERAL OBLIGATION BONDS**  
**JUNE 30, 2004**

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	Net General Obligation <u>Bonded Debt*</u>	Percent Applicable <u>To County</u>	Amount Applicable <u>To County*</u>
Direct:			
Chatham County	\$ 21,291,648	100	\$ 21,291,648
Underlying:			
Town of Goldston	-	100	-
Town of Pittsboro	-	100	-
Town of Siler City	-	100	-
Total underlying	-		-
<b>TOTAL</b>	<b>\$ 21,291,648</b>		<b>\$ 21,291,648 <sup>(1)</sup></b>

\* Does not include general obligation bonds reported in Enterprise Funds.

(1) Does not include net debt of the Town of Cary because less than 0.18% of the total assessed value lies within the geographical boundaries of Chatham County.

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT AND INSTALLMENT**  
**PURCHASES TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES (UNAUDITED)**  
**LAST TEN FISCAL YEARS**

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<u>Fiscal period</u>	<u>Principal</u>	<u>Interest*</u>	<u>Total debt service</u>	<u>Total general governmental expenditures</u>	<u>Ratio of debt service to general governmental expenditures</u>
1994-1995	\$ 941,799	\$ 1,119,450	\$ 2,061,249	\$ 31,098,911	6.63
1995-1996	1,219,863	1,333,510	2,553,373	33,248,872	7.68
1996-1997	2,099,890	1,417,486	3,517,376	46,229,872	7.61
1997-1998	2,225,555	1,849,022	4,074,577	39,182,260	10.40
1998-1999	2,246,276	1,729,652	3,975,928	38,712,064	10.27
1999-2000	2,387,872	1,635,768	4,023,640	46,774,284	8.60
2000-2001	2,294,678	1,545,244	3,839,922	46,953,938	8.18
2001-2002	2,252,785	1,178,211	3,430,996	49,660,024	6.91
2002-2003	2,134,137	1,171,624	3,305,761	50,904,197	6.49
2003-2004	2,100,902	1,230,708	3,331,610	53,537,292	6.22

\* Includes bond service fees and bond issuance costs.

NOTE: General governmental expenditures include General, Special Revenue, Capital Projects and Expendible Trust Funds for years ending June 30, 2002 and prior. For the years ended June 30, 2003 and thereafter, general governmental expenditures include General, Special Revenue and Capital Projects Funds.

**COUNTY OF CHATHAM, NORTH CAROLINA  
 DEMOGRAPHIC STATISTICS (UNAUDITED)  
 LAST TEN FISCAL YEARS**

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<u>Year</u>	<u>Population</u>	<u>Per capita income</u>	<u>Average daily school membership (A)</u>	<u>Unemployment rate (B)</u>
1995	41,959 (C)	21,742 (C)	6,595	2.6
1996	43,712 (C)	22,041 (C)	6,600	2.7
1997	44,380 (D)	26,698 (E)	6,510	2.6
1998	45,204 (D)	27,489 (E)	6,661	1.9
1999	46,996 (D)	30,046 (E)	6,676	1.6
2000	47,577 (D)	30,380 (E)	6,803	2.0
2001	49,329 (E)	31,479 (F)	6,956	2.9
2002	51,526 (E)	35,151 (F)	7,252	3.2
2003	52,852 (C)	*	7,193	4.8
2004	52,976 (E)	*	7,208	3.6

Source of information:

- (A) Chatham County Board of Education
- (B) Employment Security Commission of North Carolina
- (C) North Carolina Office of State Budget and Management
- (D) North Carolina State Data Center
- (E) North Carolina Department of Commerce
- (F) Triangle J Council of Governments

\* Information unavailable

**COUNTY OF CHATHAM, NORTH CAROLINA  
PROPERTY VALUES, CONSTRUCTION AND BANK DEPOSITS (UNAUDITED)  
LAST TEN FISCAL YEARS**

Fiscal year	Number of units (A)	Value (A)	Bank deposits (B)	Assessed property values			
				Real property	Personal property	Utilities	Total
1995	366	\$ 57,464,881	\$ 343,049,000	\$ 1,205,687,555	\$ 495,447,811	\$ 138,926,372	\$ 1,840,061,738
1996	365	68,304,749	353,539,000	1,579,077,500	470,532,642	178,712,646	2,228,322,788
1997	353	68,328,638	360,732,000	1,704,284,056	561,169,002	169,911,949	2,435,365,007
1998	355	69,243,042	373,286,000	1,796,907,374	738,139,121	181,367,637	2,716,414,132
1999	483	83,398,113	384,085,000	1,981,292,536	685,900,819	176,847,816	2,844,041,171
2000	372	76,719,964	402,131,702	1,972,429,634	712,531,206	132,889,372	2,817,850,212
2001	409	81,715,344	357,284,211	2,137,118,301	740,134,333	144,711,968	3,021,964,602
2002	511	108,792,827	434,523,317	3,547,976,768	749,064,132	198,417,427	4,495,458,327
2003	463	116,074,322	443,573,076	3,681,211,698	778,920,997	200,812,745	4,660,945,440
2004	599	145,506,895	*	3,888,248,725	734,484,087	204,484,736	4,827,217,548

Source:

(A) Chatham County

(B) North Carolina Banking Commission

\* Information was not tabulated for this period.

**COUNTY OF CHATHAM, NORTH CAROLINA  
 MISCELLANEOUS STATISTICS (UNAUDITED)  
 JUNE 30, 2004**

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<b>Date of Incorporation</b>	January 26, 1771
<b>Form of government</b>	Elected five member Board of Commissioners with appointed County Manager
<b>Area (square miles)</b>	707
<b>County maintained roads</b>	None
<b>County seat</b>	Pittsboro

<b><u>Cities and towns</u></b>	<b><u>Population 1990 census</u></b>	<b><u>Population 2000 census</u></b>	<b><u>Percent of increase (decrease)</u></b>
<b>Pittsboro</b>	1,621	2,226	37
<b>Siler City</b>	4,808	6,966	45
<b>Goldston</b>	333	319	(4)
<b>Cary</b>	*	19	*
<b>Unincorporated areas</b>	<u>32,206</u>	<u>39,799</u>	24
<b>County total</b>	<u><u>38,968</u></u>	<u><u>49,329</u></u>	27

	<b><u>1990 Census</u></b>	<b><u>2000 Census</u></b>
<b>Median age</b>	36.1	38.8
<b>Fire Districts</b>	12	
<b>Hospitals</b>	1	
<b>School Districts</b>	1	
<b>Sanitation and water districts</b>	1	
<b>Water treatment facilities</b>		
<b>Services (customers)</b>	4,987	
<b>Consumption</b>	437,525,000	
<b>Facilities</b>		
<b>Plants</b>	1	
<b>Treatment</b>	1	
<b>Storage</b>	9	
<b>Miles of distribution lines</b>	255	
<b>Total county employees</b>		
<b>Regular</b>		
<b>Full-time</b>	334	
<b>Part-time</b>	23	

\* Not a part of Chatham County until the year ended June 30, 1998

## *Compliance Section*



DIXON HUGHES <sup>PLLC</sup>

Certified Public Accountants and Advisors

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of County Commissioners  
County of Chatham  
Pittsboro, North Carolina

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregated remaining fund information of the County of Chatham, North Carolina, as of and for the year ended June 30, 2004, which collectively comprises the County of Chatham's basic financial statements, and have issued our report thereon dated October 13, 2004. We did not audit the financial statements of the Chatham County ABC Board. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Chatham County ABC Board is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United State of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

*Internal Control Over Financial Reporting*

In planning and performing our audit, we considered the County of Chatham's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the County of Chatham's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain matters that we reported to management of the County of Chatham, in a separate letter dated October 13, 2004.

This report is intended solely for the information and use of management, others within the organization, members of the County Board of Commissioners, federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Dixon Hughes PLLC*

October 13, 2004



REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT

To the Board of County Commissioners  
County of Chatham  
Pittsboro, North Carolina

*Compliance*

We have audited the compliance of the County of Chatham, North Carolina, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that are applicable to each of its major federal programs for the year ended June 30, 2004. The County of Chatham's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County of Chatham's management. Our responsibility is to express an opinion on the County of Chatham's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133 and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Chatham's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of Chatham's compliance with those requirements.

As described in Finding 2004-1 and 2004-2 in the accompanying schedule of findings and questioned costs, the County of Chatham did not comply with requirements regarding allowable costs/cost principles and special tests and provisions that are applicable to its Community Development Block Grant/States Program. Compliance with such requirements is necessary, in our opinion, for the County of Chatham to comply with requirements to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County of Chatham complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004.

### *Internal Control Over Compliance*

The management of the County of Chatham is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County of Chatham's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State Single Audit Implementation Act.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County of Chatham's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as Findings 2004-1 and 2004-2.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider Finding 2004-1 to be a material weakness.

This report is intended solely for the information and use of management, others within the organization, members of the County Board of Commissioners, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Dixon Hughes PLLC*

October 13, 2004



DIXON HUGHES PLLC

Certified Public Accountants and Advisors

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR STATE PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH APPLICABLE SECTIONS OF OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT

To the Board of County Commissioners  
County of Chatham  
Pittsboro, North Carolina

*Compliance*

We have audited the compliance of the County of Chatham, North Carolina with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that are applicable to each of its major State programs for the year ended June 30, 2004. The County of Chatham's major State programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major State programs is the responsibility of the County of Chatham's management. Our responsibility is to express an opinion on the County of Chatham's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and applicable sections of OMB Circular A-133, as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, applicable sections of OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining, on a test basis, evidence about the County of Chatham's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of Chatham's compliance with those requirements.

In our opinion, the County of Chatham complied, in all material respects, with the requirements referred to above that are applicable to each of its major State programs for the year ended June 30, 2004.

*Internal Control Over Compliance*

The management of the County of Chatham is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to State programs. In planning and performing our audit, we considered the County of Chatham's internal control over compliance with requirements that could have a direct and material effect on a major State program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with applicable sections of OMB Circular A-133 and the State Single Audit Implementation Act.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major State program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we considered to be material weaknesses.

This report is intended solely for the information and use of the management, others within the organization, members of the County Board of Commissioners, federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Dixon Hughes P L L C*

October 13, 2004

**CHATHAM COUNTY, NORTH CAROLINA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED JUNE 30, 2004**

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**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified	No
Reportable condition(s) identified that are not considered to be material weaknesses	None reported
Noncompliance material to financial statements noted	No

**Federal Awards**

Internal control over major federal programs:	
Material weakness(es) identified	Yes
Reportable condition(s) identified that are not considered to be material weaknesses	Yes
Type of auditors' report issued on compliance for major federal programs	Qualified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133	Yes

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant/State's Program
93.558, 93.575, 93.596, 93.667	Subsidized Child Care Cluster
93.658	Foster Care – Title IV-E
93.778	Title XIX - Medicaid

Dollar threshold used to distinguish between Type A and Type B programs	<u>\$ 909,793</u>
Auditee qualified as low-risk auditee?	No

**CHATHAM COUNTY, NORTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2004**

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**Section I - Summary of Auditors' Results (Continued)**

**State Awards**

Internal control over major State programs:

Material weakness(es) identified	No
Reportable condition(s) identified that are not considered to be material weaknesses	None reported

Type of auditors' report issued on compliance for major State programs	Unqualified
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Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act	No
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Identification of major State programs:

<u>Program name</u>
State/County Special Assistance for Adults

**Section II - Financial Statement Findings**

None reported

**Section III - Federal Award Findings and Questioned Costs**

U.S. Department of Housing and Urban Development  
Passed through N.C. Department of Commerce, Division of  
Community Assistance

Program Name:	Community Development Block Grant/State's Program
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CFDA#	14.228
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Grant Number:	01-C-0791
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Project Number and Name:	SSH-1 Chatham County Scattered Site Housing
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**CHATHAM COUNTY, NORTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2004**

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**Section III - Federal Award Findings and Questioned Costs (Continued)**

**Finding 2004-1**

REPORTABLE CONDITION  
Allowable Costs/Cost Principles

- Criteria: Grantee shall comply with the Office of Management and Budget Circular A-87, entitled Cost Principles for State, Local, and Indian Tribal Governments.
- Condition: Expenditures were made for rehabilitation of four houses without documentation that the rehabilitation was completed and without contracts setting forth the work to be done.
- Questioned Costs: \$138,378
- Context: Of the seven case files, we examined four. None of the four files had a contract with the contractor setting forth the work to be performed by the contractor. None of the files contained invoices from the contractor stating the work that had been completed. The County issued checks to the contractor based on the third-party administrator's request to issue a payment. The administrator did not provide any documentation to back up the requests for payment.
- Effect: We are unable to determine if the payment of grant monies was for allowable costs even though other information contained in the files seem to indicate that eligible persons were receiving assistance.
- Cause: The third-party administrator was not complying with their contract with the County. Also, the County did not provide proper oversight of the work of the administrator.
- Recommendation: Procedures should be put into place by the County to provide proper oversight of the work performed by third-party administrators. Also, procedures should be established to ascertain that proper documentation is received prior to the disbursement of grant monies.
- Management Response: The County agrees with the finding and will implement procedures to provide oversight of the work performed by all third-party administrators and to ascertain that proper documentation is received prior to disbursement of grant monies.

***Section III - Federal Award Findings and Questioned Costs (Continued)***

**Finding 2004-2**

REPORTABLE CONDITION  
Special Tests and Provisions

- Criteria: In accordance with 23 CFR 58.34 and 58.35, the application process for assistance must include an environmental review.
- Condition: Environmental reviews were not performed in all cases.
- Questioned Costs: Unknown
- Context: Of the seven case files, we examined four. Two of the four files examined did not have evidence that an environment review had been performed.
- Effect: Without an environment review being performed, federal or state environmental regulations could be violated.
- Cause: The third-party administrator was not complying with their contract with the County by not obtaining the required environmental reviews. The County was not providing proper oversight of the work of the administrator.
- Recommendation: The County should obtain environmental reviews for all cases and should develop procedures to ascertain that environmental reviews are obtained in the future.
- Management Response: The County agrees with the findings and will implement procedures to ascertain that environmental reviews are obtained when necessary and will review all current files to determine where environmental reviews are needed and will obtain them.

***Section IV - State Award Findings and Questioned Costs***

None reported

**Section II - Financial Statement Findings**

None reported

**Section III – Federal Award Findings and Questioned Costs**

**Finding 2004-1**

Name of Contact Person: Vicki McConnell, Finance Officer

Corrective Action: Procedures will be put into place to provide oversight of third-party administrators to make sure that all grant requirements are being followed. Also, grant monies will not be disbursed without full documentation.

Proposed Completion Date: October 31, 2004

**Finding 2004-2**

Name of Contact Person: Vicki McConnell, Finance Officer

Corrective Action: Procedures will be put into place to provide oversight to third-party administrators to ascertain that all grant requirements, including obtaining of environmental reviews, are being followed. In addition, all files for current cases will be reviewed for the required environmental reviews. If necessary, environmental reviews will be obtained.

Proposed Completion Date: October 31, 2004

**Section IV – State Award Findings and Questioned Costs**

None reported

**CHATHAM COUNTY, NORTH CAROLINA  
SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2004**

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**Finding 2003-1**

Status: The County has initiated procedures to provide oversight of third-party administrators to make sure that all grant requirements are being followed. Also, grant monies will not be disbursed without full documentation.

**Finding 2003-2**

Status: The County has initiated procedures to provide oversight of third-party administrators to ascertain that all grant requirements, including environmental reviews, are being followed.

COUNTY OF CHATHAM, NORTH CAROLINA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2004

Grantor/Pass-through <u>Grantor/Program title</u>	Federal CFDA <u>Number</u>	State/ Pass-through Grantor's <u>Number</u>	Federal <u>Expenditures</u>	State <u>Expenditures</u>	Local <u>Expenditures</u>
<b>FEDERAL GRANTS</b>					
<b>U.S. Department of Agriculture</b>					
<b>Passed through N.C. Department of Health and Human Services</b>					
<b>Division of Public Health</b>					
Child and Adult Care Food Program					
Food and Administration					
	10.558		\$ 4,568	\$ -	\$ -
<b>Division of Social Services</b>					
<b>Food Stamp Cluster</b>					
<b>Administration</b>					
State Administrative Matching Grants for the					
Food Stamp Program:					
	10.561		151,826	-	151,826
Administration					
			1,650	-	1,650
E&T & Dependent Care					
			8,709	-	8,709
Fraud Administration					
			7,949	-	-
Food Stamp Incentive					
<b>Direct Benefit Payments</b>					
Food Stamp Program - Non-Cash					
	10.551		2,518,953	-	-
Total Food Stamp Cluster					
			2,689,087	-	162,185
<b>Passed through Triangle J Council of Governments</b>					
USDA-Supplement					
	10.570		17,613	-	-
Total U.S. Department of Agriculture					
			2,711,268	-	162,185
<b>U.S. Department of Housing and Urban Development</b>					
<b>Passed through N.C. Department of Commerce</b>					
<b>Division of Community Assistance</b>					
Community Development Block Grant /					
States's Program					
	14.228				
Infrastructure program					
		00-C-0743	599,897	-	-
Scattered site housing program					
		01-C-0791	138,378	-	-
Scattered site housing program					
		04-C-1225	2,500	-	-
Total U.S. Department of Housing and Urban					
Development					
			740,775	-	-
<b>U.S. Department of Justice</b>					
<b>Passed through N.C. Department of Crime Control and Public Safety</b>					
Byrne Formula Grant Program					
	16.579				
Chatham New School					
		019-1-01-004-D-926	44,581	-	-
Youth Victim Services					
		019-1-02-018-D-340	5,980	-	-

(Continued)

COUNTY OF CHATHAM, NORTH CAROLINA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)

Grantor/Pass-through Grantor/Program title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal Expenditures	State Expenditures	Local Expenditures
<b>FEDERAL GRANTS (Continued)</b>					
<b>U.S. Department of Justice (Continued)</b>					
<b>Direct Programs</b>					
Supervised Visitation, Safe Havens for Children	16.527	2002-CW-BX-0013	148,371	-	-
Violence Against Women Formula Grants	16.588	019-1-03-2VA-W-554	11,625	-	3,526
Local Law Enforcement Block Grants Program	16.592				
2000		2000-LB-BX-1503	1,915	-	-
2001		2001-LB-BX-3974	1,576	-	-
2002		2002-LB-BX-2445	2,404	-	-
2003		2003-LB-BX-1020	12,327	-	1,370
Public Safety Partnerships and Community					
Policing Grant	16.710				
COPS in Schools		2001-SHWX-0243	83,748	-	-
State Criminal Alien Assistance Program	16.606				
2003			2,114	-	-
2004			9,926	-	-
Reduction and Prevention of Children's					
Exposure to Violence	16.730	2000-JW-VX-K002			
Safe Start Initiative			675,000	-	-
Safe Start Social Worker			53,900	-	-
			1,053,467	-	4,896
Total U.S. Department of Justice					
<b>U.S. Department of Transportation</b>					
<b>Passed through N.C. Department of Insurance</b>					
State and Community Highway Safety	20.600		4,984	-	-
<b>U.S. Department of Health and Human Services</b>					
<b>Passed through Triangle J Council</b>					
<b>of Governments</b>					
<b>Aging Cluster</b>					
Special Programs for the Aging -					
Title III F - Disease Prevention and					
Health Promotion Services	93.043		6,621	393	-
Preventive Health					
Special Programs for the Aging -					
Title III B - Grants for Supportive Services					
and Senior Centers:	93.044				
Access Services			21,570	1,251	-
In-Home Services			49,818	2,947	-
Legal Services			1,052	62	-
Special Programs for the Aging -					
Title III C - Nutrition Services	93.045				
Congregate Nutrition			34,523	2,037	-
Home Delivered Meals			29,059	1,721	-
			142,643	8,411	-
Total Aging Cluster					
National Family Caregiver Support	93.052		24,488	1,646	-

(Continued)

COUNTY OF CHATHAM, NORTH CAROLINA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)

<u>Grantor/Pass-through</u> <u>Grantor/Program title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>State/</u> <u>Pass-through</u> <u>Grantor's</u> <u>Number</u>	<u>Federal</u> <u>Expenditures</u>	<u>State</u> <u>Expenditures</u>	<u>Local</u> <u>Expenditures</u>
<b>FEDERAL GRANTS (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<b>Passed through N. C. Department of Health and Human Services</b>					
<b>Division of Public Health</b>					
Immunization Grants	93.268				
Aid to County Funding			36,605	-	-
Investigations and Technical Assistance					
Harmful Algal Blooms Program	93.283		96,525	-	-
Temporary Assistance to Needy Families					
Women's Preventative Health	93.558		4,494	-	-
Social Services Block Grant					
HIV Program	93.667		9,916	-	-
Preventative Health Services - Sexually Transmitted Diseases Control Grants	93.977				
Syphilis Elimination Program			31,000	-	-
Medical Assistance Program					
Adolescent Parenting	93.778		46,890	-	-
Cooperative Agreements for State-Based Comprehensive Breast & Cervical Cancer Early Detection Programs	93.919		17,800	-	-
Preventive Health and Health Services Block Grant					
Risk Reduction / Health Promotion	93.991		43,997	-	-
Maternal and Child Health Services Block Grant to the States	93.994				
Child Health			14,180	-	-
Maternal Health			26,834	-	-
Women's Preventative Health			92,030	-	-
Child Service Coordination			28,219	-	-
Community Transition Coordinator			2,259	-	-
<b>Passed through N. C. Department of Health and Human Services</b>					
<b>Division of Social Services</b>					
<b>Administration and Services</b>					
Temporary Assistance for Needy Families	93.558				
Work First Administration			44,586	-	87,459
Work First Service			255,756	-	383,326
TANF Domestic Violence			7,249	-	-
TANF Tea Fos Cre Max			625	-	-
TANF Tea foster Care			2,215	-	-
Child Support Enforcement	93.563				
IV-D Administration			367,858	-	189,252
IV-D Offset Fees - ESC			46	-	24
IV-D Offset Fees - Federal			1,022	-	527
Low-Income Home Energy Assistance	93.568				
Crisis Intervention Payments			59,969	-	-
Low Income Energy Administration			11,475	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		62,478	-	-

(Continued)

COUNTY OF CHATHAM, NORTH CAROLINA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)

<u>Grantor/Pass-through</u> <u>Grantor/Program title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>State/</u> <u>Pass-through</u> <u>Grantor's</u> <u>Number</u>	<u>Federal</u> <u>Expenditures</u>	<u>State</u> <u>Expenditures</u>	<u>Local</u> <u>Expenditures</u>
<b>FEDERAL GRANTS (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<b>Passed through N. C. Department of Health and Human Services (Continued)</b>					
<b>Division of Social Services (Continued)</b>					
<b>Administration and Services (Continued)</b>					
Child Welfare Services - State Grants	93.645				
Permancy Planning - Regular			12,314	4,105	-
Permancy Planning - Special			3,656	-	1,219
Foster Care - Title IV-E	93.658				
IV-E CPS			87,048	41,905	45,143
IV-E Optional			72,980	-	72,980
Social Service Block Grant	93.667				
In-Home Services			47,814	-	6,830
In-Home Services over 60			9,290	-	1,327
Other Services and Training			116,691	14,405	43,699
Independent Living	93.674				
Links			15,149	3,787	-
State Children's Insurance Program	93.767				
N.C. Health Choice			10,145	1,930	1,650
Medical Assistance Program	93.778				
Adt Cr Hm Cs Mgt/ Spec			12,390	8,638	3,752
Medical Assistance Eligibility & De-Link			49,037	8,152	13,628
Medical Assistance Administration			271,733	-	271,733
Medical Transportation Service			52,098	23,096	4,075
<b>Direct Benefit Payments</b>					
Temporary Assistance for Needy Families	93.558				
TANF - Payments and Penalties			389,070	(285)	1,202
TANF - UP			11,256	-	-
Family Support Payments to States	93.560				
AFDC - Payments and Penalties			(919)	(252)	(252)
Refugee Assistance Payment	93.566		905	-	-
Low-Income Home Energy Assistance					
Block Grant	93.568		69,582	-	-
Foster Care - Title IV-E	93.658				
Foster Care			82,392	24,415	24,415
Foster Care in Excess			40,846	-	24,290
Adoption Assistance	93.659		120,171	35,785	35,785
Retro Adopt & Vendor Payments			-	(15,070)	15,070
<b>Passed through N. C. Department of Health and Human Services</b>					
<b>Division of Medical Assistance</b>					
<b>Direct Benefit Payments:</b>					
Medical Assistance Program	93.778		21,531,485	9,428,678	1,588,842

(Continued)

COUNTY OF CHATHAM, NORTH CAROLINA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)

Grantor/Pass-through <u>Grantor/Program title</u>	Federal CFDA <u>Number</u>	State/ Pass-through Grantor's <u>Number</u>	Federal <u>Expenditures</u>	State <u>Expenditures</u>	Local <u>Expenditures</u>
<b>FEDERAL GRANTS (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Passed through N. C. Department of Health and Human Services					
Division of Child Development					
Subsidized Child Care Cluster					
Federal and State Funds					
Temporary Assistance for Needy Families	93.558		118,118	-	-
Child Care Development Block Grant	93.575		599,620	-	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		395,704	97,269	-
Social Services Block Grant	93.667		20,215	-	-
State Funds					
Smart Start	N/A		-	46,092	-
TANF-MOE	N/A		-	388,326	-
State Appropriations	N/A		-	119,224	-
Total Subsidized Child Care Cluster			<u>1,133,657</u>	<u>650,911</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>25,569,949</u>	<u>10,240,257</u>	<u>2,815,976</u>
<b>U.S. Department of Homeland Security</b>					
Passed through N.C. Department of Crime Control and Public Safety					
N.C. Division of Emergency Management					
State Domestic Preparedness Equipment Support Program	97.004		45,249	-	-
Public Assistance Grants	97.036		17,723	-	-
State and Local All Hazards Emergency Operations Planning	97.051		24,200	775	-
Community Emergency Response Team	97.054				
2004 Program			12,000	-	-
2003 Program			10,000	-	-
Emergency Management Performance Grants	97.042	EMPG-2001-37037	<u>12,988</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>122,160</u>	<u>775</u>	<u>-</u>
<b>OTHER FEDERAL FINANCIAL ASSISTANCE</b>					
<b>U.S. Department of Justice</b>					
Direct Program					
Office of Justice Programs					
Asset Forfeiture Funds (see Note 2)	N/A		24,286	-	-
<b>U.S. Department of Health and Human Services</b>					
Passed through N. C. Department of Health and Human Services					
Division of Social Services:					
Adoption / Foster Care (see Note 2)	N/A		<u>99,535</u>	<u>-</u>	<u>42,990</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u>30,326,424</u>	<u>10,241,032</u>	<u>3,026,047</u>

(Continued)

COUNTY OF CHATHAM, NORTH CAROLINA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)

Grantor/Pass-through <u>Grantor/Program title</u>	<u>Federal CFDA Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>	<u>Local Expenditures</u>
<b>STATE GRANTS</b>					
<b>Office of State Budget and Management</b>					
Public School Building Capital Fund			-	256,837	1,526,166
<b>N.C. Health and Wellness Trust Fund Commission</b>					
Teen Tobacco Use Grant			-	66,123	-
<b>N.C. Department of Cultural Resources</b>					
<b>Division of State Library</b>					
<b>Passed through Central N. C. Regional Library</b>					
State Aid to Libraries			-	135,298	-
<b>N.C. Department of Environment and Natural Resources</b>					
Environmental Health Services		4751	-	6,250	-
Food & Lodging		4752	-	5,913	-
Lead Prevention		4760		4,200	
Soil & Water Conservation - Administration			-	4,000	-
Soil & Water Conservation - Agriculture Cost Share			-	23,533	-
Nuisance Tire Grant			-	4,665	-
Parks & Recreation Trust Fund		2001-183A	-	127,185	-
Clean Water Management Trust Fund		2000B-505	-	68,672	-
White Goods Management Program			-	39,026	-
Drinking Water Revolving Loan Fund			-	151,581	-
<b>N.C. Department of Health and Human Resources</b>					
<b>Division of Public Health</b>					
General Health Administration			-	17,708	-
Adolescent Health Project			-	95,000	-
AIDS			-	500	-
Communicable Disease			-	1,650	-
Immunization			-	8,529	-
Maternal Care Coordinator			-	33,900	-
Risk Reduction / Health Promotion			-	21,660	-
Diabetes Today				59,000	
Tuberculosis			-	9,305	-
Tuberculosis Medical Services			-	600	-
Women's Preventive Health			-	5,000	-

(Continued)

COUNTY OF CHATHAM, NORTH CAROLINA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)

Grantor/Pass-through <u>Grantor/Program title</u>	Federal CFDA <u>Number</u>	State/ Pass-through Grantor's <u>Number</u>	Federal <u>Expenditures</u>	State <u>Expenditures</u>	Local <u>Expenditures</u>
<b>STATE GRANTS (Continued)</b>					
<b>N.C. Department of Human Services</b>					
<b>Division of Social Services</b>					
<b>Administration and Services</b>					
AFDC Incentive / Program Integrity			-	170	-
CP&L Energy Program			-	9,457	-
County Funded Programs			-	-	350,718
Non-Allocating County Cost			-	-	60,075
State Aid to Counties			-	25,306	-
State / County Special Assistance for Adults					
Administration			-	-	5,189
Work First Non Reimbursable					1,100
TANF Incentive / Program Integrity			-	1,426	-
<b>Direct Benefit Payments</b>					
CWS Adoption Subsidy & Vendor			-	49,981	16,660
State / County Special Assistance for Adults -					
Domiciliary Care Payments			-	379,937	379,937
State Foster Home			-	71,958	71,958
<b>N.C. Department of Juvenile Justice and</b>					
<b>Delinquency Prevention</b>					
Juvenile Crime Prevention Program			-	150,963	20,519
Support Our Students			-	58,113	-
<b>N.C. Department of Public Instruction</b>					
<b>N.C. Children's Trust Fund</b>					
			-	17,072	
<b>N.C. Department of Transportation</b>					
Elderly and Disabled Transportation					
Assistance Program		DOT-16CL	-	48,512	-
Work First / Employment Transportation					
Operating Assistance		DOT-16CL	-	5,909	-
Rural General Public Program		DOT-16CL	-	54,599	2,142
<b>Passed through Triangle J Council</b>					
<b>of Governments</b>					
In-Home Services for Frail Older Individuals			-	144,380	-
Access for Grants for Supportive Services					
and Senior Centers			-	40,452	-
Congregate Nutrition			-	10,538	-
Home Delivered Meals			-	15,493	-
Fans Program			-	387	-
Senior Center Development			-	14,516	-
<b>TOTAL STATE ASSISTANCE</b>			-	2,245,304	2,434,464
<b>TOTAL ASSISTANCE</b>			\$ 30,326,424	\$ 12,486,336	\$ 5,460,511

(Continued)

**COUNTY OF CHATHAM, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)**

**Notes to the Preceding Schedule**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of County of Chatham and is presented, as far as practicable, on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the general purpose financial statements. Benefit payments are paid directly to recipients and are not included in the County's general purpose financial statements. However, due to the County's involvement in determining eligibility, they are considered federal awards to the County and are included in this schedule.

**Note 2 - Grants without CFDA Numbers**

County of Chatham received federal financial assistance from U.S. Department of Justice, Office of Justice Programs for overtime salaries, travel, fuel, training and equipment and other similar costs incurred in joint law enforcement operations with a Federal law enforcement agency. The monies expended for these purposes are included in the preceding Schedule of Expenditures of Federal and State Awards.

The County also received federal financial assistance from U.S. Department of Health and Human Services passed through the N.C. Department of Health and Human Services, Division of Social Services for costs incurred in the County's Adoption / Foster Care program.

**Note 3 - Loans Outstanding**

County of Chatham had the following loan balances outstanding at June 30, 2004:

<u>Program Title</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Amount Outstanding</u>
N C Drinking Water Bond Program:		
Revolving Loan Program	H-SRF-D-97-0410C	\$ 284,516
Revolving Loan Program	H-LRX-A-87-0727	<u>145,160</u>
		<u>\$ 429,676</u>

**Note 4 - Major Programs**

Cluster programs are considered as one program for determining major programs in accordance with OMB Circular A-133. Also, the federal portion of cluster programs is included when identifying major programs for calculating the percentage of coverage of awards expended.

**Note 5 - Federal and State Awards Which Have Passed  
Through to Subrecipients**

<u>Subrecipient/Program title</u>	<u>Federal CFDA Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>	<u>Local Expenditures</u>
<b>Chatham County Board of Education</b>					
Hillcrest Youth Shelter					
Juvenile Crime Prevention Program			-	10,000	3,000
<b>Chatham County Council On Aging</b>					
N.C. Elderly and Disabled Transportation Assistance Program and Rural General Public Program		DOT-16CL	-	35,460	-

(Continued)

COUNTY OF CHATHAM, NORTH CAROLINA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)

Notes to the Preceding Schedule (Continued)

Note 5 - Federal and State Awards Which Have Passed  
 Through to Subrecipients (Continued)

<u>Subrecipient/Program title</u>	<u>Federal CFDA Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>	<u>Local Expenditures</u>
<b>Chatham County Group Home</b>					
N.C. Elderly and Disabled Transportation Assistance Program and Rural General Public Program		DOT-16CL	-	2,123	-
<b>Chatham County Partnership for Children</b>					
Reduction and Prevention of Children's Exposure to Violence Safe Start Initiative	16.730	2000-JW-VX-K002	675,000	-	-
<b>Chatham County Together</b>					
Juvenile Crime Prevention Program			-	13,889	-
Byrne Formula Grant Program	16.579				
Chatham New School		019-1-01-004-D-926	44,581	-	-
<b>Chatham County Transit Network</b>					
N.C. Elderly and Disabled Transportation Assistance Program and Rural General Public Program		DOT-16CL	-	65,528	-
Work First / Employment Transportation Operating Assistance		DOT-16CL	-	5,909	-
<b>Family Violence and Rape Crisis</b>					
Youth Victim Services	16.579		5,980	-	-
<b>Family First</b>					
Juvenile Crime Prevention Program			-	20,000	6,000
<b>JOCCA</b>					
Juvenile Crime Prevention Program			-	51,947	-
<b>Orange County</b>					
Juvenile Crime Prevention Program			-	18,000	-
<b>Orange-Person-Chatham Mental Health Center</b>					
Juvenile Crime Prevention Program			-	4,000	-
<b>Deep River Mediation</b>					
Juvenile Crime Prevention Program			-	15,220	-
<b>Town of Chapel Hill, NC</b>					
Juvenile Crime Prevention Program			-	17,907	-
Total Passed Through to Subrecipients			\$ 725,561	\$ 259,983	\$ 9,000