

**Hyde County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010**

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad valorem taxes:			
Taxes		\$ 5,634,685	
Interest		73,984	
Total	\$ 6,124,676	5,708,669	\$ (416,007)
Local option sales taxes:			
Article 39 and 44		578,276	
Article 40 one - half of one percent		262,106	
Article 42 one - half of one percent		193,792	
Medicaid Hold Harmless payment		290,980	
Total	1,561,460	1,325,154	(236,306)
Other taxes and licenses:			
Real estate stamp excise tax		53,734	
Scrap tire disposal tax		6,362	
White goods disposal tax		6,564	
Local occupancy tax		41,679	
Franchise tax - cable tv		3,750	
Beer and wine licenses		755	
Total	145,100	112,844	(32,256)
Unrestricted intergovernmental:			
Payments in lieu of taxes-outside sources		71,337	
Beer and wine tax		7,867	
Total	53,126	79,204	26,078
Restricted intergovernmental:			
State grants		692,088	
Federal grants		530,616	
Social service grants - federal and state		994,321	
On-behalf of payments - Fire and Rescue		55,863	
Court facility fees		35,543	
ABC bottles taxes		1,826	
Total	2,978,719	2,310,257	(668,462)
Permits and fees:			
Building permits		17,411	
Concealed handgun permits		945	
Inspection fees		9,067	
Register of deeds		23,245	
Election filing fees		2,468	
Sheriff fees		9,035	

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Private well fees		5,965	
Code enforcement penalties		1,244	
Homeownership recovery fee		4	
Total	<u>69,259</u>	<u>69,384</u>	<u>125</u>
Sales and services:			
Rents, concessions, and fees		35,702	
Jail fees		1,533	
Household garbage collection		751,787	
Ambulance and rescue squad fees		360,640	
Health department fees		36,972	
Total	<u>1,717,348</u>	<u>1,186,634</u>	<u>(530,714)</u>
Investment earnings	<u>200,000</u>	<u>129,731</u>	<u>(70,269)</u>
Miscellaneous:			
Insurance claims		30,028	
Donations		25	
Other revenues		15,416	
Total	<u>7,355</u>	<u>45,469</u>	<u>38,114</u>
Total revenues	<u>12,857,043</u>	<u>10,967,346</u>	<u>(1,889,697)</u>
Expenditures:			
General government:			
Governing body:			
Salaries and employee benefits		23,284	
Other operating expenditures		14,388	
Total		<u>37,672</u>	
Administration:			
Salaries and employee benefits		371,404	
Other operating expenditures		686,046	
Capital outlay		75,000	
Total		<u>1,132,450</u>	

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Elections:			
Salaries and employee benefits		45,224	
Other operating expenditures		19,958	
Total		<u>65,182</u>	
Finance:			
Salaries and employee benefits		151,333	
Other operating expenditures		35,156	
Capital outlay		1,038	
Total		<u>187,527</u>	
Taxes:			
Salaries and employee benefits		194,005	
Other operating expenditures		42,363	
Capital outlay		7,547	
Total		<u>243,915</u>	
Legal:			
Contracted services		<u>46,853</u>	
Register of deeds:			
Salaries and employee benefits		108,494	
Other operating expenditures		50,009	
Total		<u>158,503</u>	
Public buildings:			
Salaries and employee benefits		148,411	
Other operating expenditures		222,321	
Capital outlay		6,200	
Total		<u>376,932</u>	
Court facilities:			
Other operating expenditures		<u>35,543</u>	
Total		<u>35,543</u>	
Total general government	<u>2,389,423</u>	<u>2,284,577</u>	<u>104,846</u>

Hyde County, North Carolina
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	Final Budget	Actual	Variance Positive (Negative)
Public safety:			
Sheriff:			
Salaries and employee benefits		899,290	
Other operating expenditures		166,547	
Capital outlay		99,431	
Total		<u>1,165,268</u>	
ABC rehabilitation:			
Other operating expenditures		<u>1,956</u>	
Drug demand reduction grant - DARE:			
Salaries and employee benefits		55,175	
Other operating expenditures		851	
		<u>56,026</u>	
Jail:			
Salaries and employee benefits		56,562	
Other operating expenditures		110,693	
Total		<u>167,255</u>	
Emergency management:			
Salaries and employee benefits		47,968	
Other operating expenditures		81,837	
Total		<u>129,805</u>	
Fire:			
Contracted services		<u>225,606</u>	

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Inspections:			
Salaries and employee benefits		114,897	
Other operating expenditures		27,629	
Capital outlay		1,265	
Total		<u>143,791</u>	
Rescue:			
Salaries and employee benefits		1,250,829	
Other operating expenditures		193,869	
Capital outlay		52,800	
Total		<u>1,497,498</u>	
Animal control:			
Contracted services		36,933	
Other operating expenditures		2,500	
Total		<u>39,433</u>	
Medical examiner:			
Other operating expenditures		700	
Total public safety	<u>3,627,935</u>	<u>3,427,338</u>	<u>200,597</u>
Environmental Protection:			
Solid waste:			
Salaries and employee benefits		202,121	
Other operating expenditures		853,398	
Capital outlay		21,822	
Total environmental protection	<u>1,127,409</u>	<u>1,077,341</u>	<u>50,068</u>
Transportation:			
Airport:			
Other operating expenditures		139,513	
Total transportation	<u>208,767</u>	<u>139,513</u>	<u>69,254</u>

**Hyde County, North Carolina
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For the Fiscal Year Ended June 30, 2010**

	Final Budget	Actual	Variance Positive (Negative)
Economic and physical development:			
Planning:			
Salaries and employee benefits		87,664	
Other operating expenditures		9,104	
Capital outlay		462	
Total		<u>97,230</u>	
Community development:			
Other operating expenditures		<u>44,549</u>	
Agricultural extension:			
Salaries and employee benefits		60,051	
Other operating expenditures		15,400	
Capital outlay		3,894	
Total		<u>79,345</u>	
Swan Quarter Dike Project:			
Capital outlay		687,763	
Total		<u>687,763</u>	
Juvenile crime prevention:			
Other operating expenditures		<u>62,398</u>	
Soil and water conservation:			
Salaries and employee benefits		89,540	
Other operating expenditures		18,548	
Total		<u>108,088</u>	
Total economic and physical development	<u>1,255,363</u>	<u>1,079,373</u>	<u>175,990</u>
Human services:			
Health:			
Administration:			
Salaries and employee benefits		46,724	
Other operating expenditures		127,515	
Total		<u>174,239</u>	
Public management entity:			
Other operating expenditures		<u>4,810</u>	

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For the Fiscal Year Ended June 30, 2010**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Communicable diseases:			
Salaries and employee benefits		9,346	
Other operating expenditures		2,077	
Total		<u>11,423</u>	
Immunization:			
Salaries and employee benefits		3,113	
Other operating expenditures		1,458	
Capital outlay		4,565	
Total		<u>9,136</u>	
Medical assistance:			
Salaries and employee benefits		<u>15,508</u>	
Health promotions - Risk Reduction:			
Salaries and employee benefits		26,101	
Other operating expenditures		2,634	
Total		<u>28,735</u>	
Child health - State:			
Salaries and employee benefits		83,173	
Other operating expenditures		4,646	
Capital outlay		399	
Total		<u>88,218</u>	
Maternal health - State:			
Salaries and employee benefits		22,183	
Other operating expenditures		5,826	
Total		<u>28,009</u>	
Healthy general:			
Salaries and employee benefits		10,755	
Other operating expenditures		447	
Total		<u>11,202</u>	
Breast and cervical cancer:			
Salaries and employee benefits		2,557	
Other operating expenditures		4,918	
Total		<u>7,475</u>	

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For the Fiscal Year Ended June 30, 2010**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Food and lodging:			
Other operating expenditures		742	
Capital outlay		1,014	
Total		<u>1,756</u>	
Women, infants, and children:			
Salaries and employee benefits		27,101	
Other operating expenditures		5,763	
Total		<u>32,864</u>	
Environmental health:			
Salaries and employee benefits		94,323	
Other operating expenditures		4,652	
Capital outlay		179	
Total		<u>99,154</u>	
Mosquito control:			
Salaries and employee benefits		76,026	
Other operating expenditures		42,342	
Total		<u>118,368</u>	
Adult health:			
Salaries and employee benefits		51,049	
Other operating expenditures		20,171	
Total		<u>71,220</u>	
Family planning - State:			
Salaries and employee benefits		48,805	
Other operating expenditures		25,364	
Capital outlay		75	
Total		<u>74,244</u>	
Homemaker Home - Health Aid:			
Salaries and employee benefits		6,663	
Other operating expenses		19,916	
Total		<u>26,579</u>	
Child Service Coordinator - State:			
Salaries and employee benefits		5,161	
Total		<u>5,161</u>	
Total health			

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Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010**

	Final Budget	Actual	Variance Positive (Negative)
Mental health:			
Administration:			
Other operating expenditures		11,200	
Total mental health		<u>11,200</u>	
Social services:			
Administration:			
Salaries and employee benefits		805,159	
Other operating expenditures		107,146	
Capital outlay		4,149	
Total		<u>916,454</u>	
SBA home loans / grants:			
Transportation		4,735	
In-Home Chore		17,821	
Total		<u>22,556</u>	
CAPS - medicaid:			
Salaries and employee benefits		56,807	
Other operating expenditures		17,727	
Total		<u>74,534</u>	
Public assistance:			
Special assistance		39,390	
Medical assistance		1,558	
AFDC assistance		-	
Total		<u>40,948</u>	

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General Fund
Schedule of Revenues, Expenditures, and
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For the Fiscal Year Ended June 30, 2010**

	Final Budget	Actual	Variance Positive (Negative)
Day care:			
Salaries and employee benefits		76,848	
Assistance payments		264,925	
Total		<u>341,773</u>	
Services:			
State In-home chore		-	
SSBG In-home chore		23,879	
SSBG blind		1,122	
SSBG legal services		4,544	
SSBG transportation		15	
State foster care		19,818	
Summer - crisis intervention		2,767	
Crisis intervention		46,115	
Medicaid transportation		46,820	
IV-E foster care		9,041	
IV-B adoption assistance		3,430	
General assistance		1,968	
Personal care equipment		371	
Foster care assistance		2,732	
State foster care clothing		1,500	
Foster care map training		-	
Independent living		-	
Emergency foster care		3,270	
Assistance payments		5,800	
AFDC emergency assistance		4,898	
Other operating expenditures		4,327	
Total		<u>182,417</u>	
Bioterrorism:			
Other operating expenditures		26,576	
Capital outlay		32,415	
Total		<u>58,991</u>	
Elderly nutrition:			
Other operating expenditures		30,320	
		<u>30,320</u>	

**Hyde County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010**

	Final Budget	Actual	Variance Positive (Negative)
Transportation:			
Elderly and disabled		73,480	
Pregnant women and children		7,310	
Work first transportation		30,363	
Total transportation		<u>111,153</u>	
Veteran's services:			
Salaries and employee benefits		10,435	
Other operating expenditures		1,018	
Total		<u>11,453</u>	
Private well services:			
Salaries and employee benefits		5,672	
Other operating expenditures		293	
Total		<u>5,965</u>	
Total human services	<u>2,981,554</u>	<u>2,615,865</u>	<u>365,689</u>
Cultural and recreational:			
Cultural contributions		43,000	
Total culture and recreation	<u>43,250</u>	<u>43,000</u>	<u>250</u>
Education:			
Public schools - current		1,424,568	
Public schools - capital outlay		221,674	
Total education	<u>1,679,568</u>	<u>1,646,242</u>	<u>33,326</u>
Debt service:			
Capital lease / installment purchase		138,534	
QZAB bond principal		55,965	
Interest and fees		88,546	
Total debt service	<u>337,616</u>	<u>283,045</u>	<u>54,571</u>
Total expenditures	<u>13,650,885</u>	<u>12,596,295</u>	<u>1,054,590</u>
Revenues over expenditures	<u>(793,842)</u>	<u>(1,628,949)</u>	<u>(835,107)</u>

Hyde County, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010

	Final Budget	Actual	Variance Positive (Negative)
Other financing sources (uses):			
Transfers from other funds:			
Special Revenue Funds	15,924	32,861	16,937
Transfers to other funds:			
Proprietary Funds	(2,438)	-	2,438
Special Revenue Funds	(125,390)	(142,747)	(17,357)
Total	(111,904)	(109,886)	2,018
Proceeds from QZAB	55,965	55,965	-
Sale of capital assets	5,000	5,666	666
Total other financing sources (uses)	(50,939)	(48,255)	2,684
Appropriated fund balance	844,781	-	(844,781)
Net change in fund balance	\$ -	(1,677,204)	\$(1,677,204)
Fund balance, beginning		5,624,043	
Fund balance, ending		\$ 3,946,839	

**Hyde County, North Carolina
Ocracoke Occupancy Tax Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Other taxes and licenses			
Occupancy taxes	\$ 321,300	\$ 367,664	\$ 46,364
Investment earnings	18,000	12,849	(5,151)
Sales and services			
Rent income	4,500	2,495	(2,005)
Miscellaneous			
Miscellaneous	-	11,000	11,000
Donations	5,000	5,000	-
Total revenues	<u>348,800</u>	<u>399,008</u>	<u>50,208</u>
Expenditures:			
Economic and physical development	<u>369,663</u>	<u>324,117</u>	<u>45,546</u>
Revenues over (under) expenditures	(20,863)	74,891	95,754
Fund balance appropriated	<u>20,863</u>	-	<u>(20,863)</u>
Net change in fund balance	<u>\$ -</u>	74,891	<u>\$ 74,891</u>
Fund balance, beginning		<u>529,978</u>	
Fund balance, ending		<u>\$ 604,869</u>	

**Hyde County, North Carolina
Hydeland Home Health Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Sales and services			
Fees	\$ 475,719	\$ 409,857	\$ (65,862)
Investment earnings	65,336	45,875	(19,461)
Total revenues	<u>541,055</u>	<u>455,732</u>	<u>(85,323)</u>
Expenditures:			
Human services	<u>492,800</u>	<u>472,842</u>	<u>19,958</u>
Revenues over (under) expenditures	48,255	(17,110)	(65,365)
Other financing uses:			
Transfer to other funds			
CAPS / Personal Care Chore Health Fund	(41,587)	-	41,587
General Fund	(6,668)	-	6,668
Total other financing uses	<u>(48,255)</u>	<u>-</u>	<u>48,255</u>
Net change in fund balance	<u>\$ -</u>	(17,110)	<u>\$ (17,110)</u>
Fund balance, beginning		1,339,857	
Fund balance, ending		<u>\$ 1,322,747</u>	

Hyde County, North Carolina
Swan Quarter Dike Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental	\$ 6,544,496	\$ 3,147,558	\$ 3,691,930	\$ 6,839,488	\$ 294,992
Sales and use tax refund	-	62,679	61,693	62,679	62,679
Total revenues	<u>6,544,496</u>	<u>3,210,237</u>	<u>3,753,623</u>	<u>6,902,167</u>	<u>357,671</u>
Expenditures					
Economic and physical development					
Capital outlay	6,544,496	3,130,586	3,551,880	6,682,465	(137,969)
Revenues over (under) expenditures	<u>-</u>	<u>79,651</u>	<u>201,743</u>	<u>219,702</u>	<u>219,702</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 79,651</u>	<u>201,743</u>	<u>\$ 219,702</u>	<u>\$ 219,702</u>
Fund balance, beginning			79,651		
Fund balance, ending			<u>\$ 281,394</u>		

Hyde County, North Carolina
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2010

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Special Revenue Funds

	Mattamuskeet Opportunities	Revaluation	West Quarter District	Mainland Occupancy Tax
ASSETS				
Cash and cash equivalents	\$ -	\$ 135,026	\$ 20,888	\$ 10,139
Accounts receivable, net	-	-	-	-
Taxes receivable, net	-	-	125	-
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Total assets	\$ -	\$ 135,026	\$ 21,013	\$ 10,139
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 1,215	\$ -	\$ -	-
Due to other funds	51,024	-	-	-
Deferred revenue	-	-	125	-
Contract retainage	-	-	-	-
Total liabilities	52,239	-	125	-
Fund balances:				
Reserved by state statute	-	-	-	-
Unreserved	(52,239)	135,026	20,888	10,139
Unreserved, designated for subsequent years' expenditures	-	-	-	-
Total fund balances	(52,239)	135,026	20,888	10,139
Total liabilities and fund balances	\$ -	\$ 135,026	\$ 21,013	\$ 10,139

Special Revenue Funds

	4-H	E-911	Hyde County Senior Center	Evans Road Fire	Revolving Loan
ASSETS					
Cash and cash equivalents	\$ 16,723	\$ 270,474	\$ -	\$ 76	\$ 377,407
Accounts receivable, net	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	297,989
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	\$ 16,723	\$ 270,474	\$ -	\$ 76	\$ 675,396
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued liabilities	\$ 2,511	\$ 829	\$ 414	\$ -	\$ -
Due to other funds	-	-	24,352	-	-
Deferred revenue	-	-	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	2,511	829	24,766	-	-
Fund balances:					
Reserved by state statute	-	-	-	-	297,989
Unreserved	14,212	72,344	(24,766)	76	377,407
Unreserved, designated for subsequent years' expenditures	-	197,301	-	-	-
Total fund balances	14,212	269,645	(24,766)	76	675,396
Total liabilities and fund balances	\$ 16,723	\$ 270,474	\$ -	\$ 76	\$ 675,396

Special Revenue Funds

	Capital Reserve	CAPS / Personal Care Chore Health	HMGP-Isabel Acquisition Project	HMGP - Isabel Elevation Project	CDBG Supplemental Assistance
ASSETS					
Cash and cash equivalents	\$ 1,026,286	\$ -	\$ -	\$ 1,000	\$ 19,216
Accounts receivable, net	-	17,214	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	15,618	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	\$ 1,026,286	\$ 32,832	\$ -	\$ 1,000	\$ 19,216
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued liabilities	\$ -	\$ 15,662	\$ -	\$ 2,000	\$ -
Due to other funds	-	17,754	-	-	-
Deferred revenue	-	17,214	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	-	50,630	-	2,000	-
Fund balances:					
Reserved by state statute	-	15,618	-	-	-
Unreserved	1,011,286	(33,416)	-	(1,000)	19,216
Unreserved, designated for subsequent years' expenditures	15,000	-	-	-	-
Total fund balances	1,026,286	(17,798)	-	(1,000)	19,216
Total liabilities and fund balances	\$ 1,026,286	\$ 32,832	\$ -	\$ 1,000	\$ 19,216

Special Revenue Funds

	CDBG Scattered Site Project	CDBG Capacity Building	CDBG SBEA Hyde Project	Retainage	CDBG Program Repayment
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 198	\$ -	\$ 15,501
Accounts receivable, net	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	\$ -	\$ -	\$ 198	\$ -	\$ 15,501
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	226	-	-	-	-
Deferred revenue	-	-	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	226	-	-	-	-
Fund balances:					
Reserved by state statute	-	-	-	-	-
Unreserved	(226)	-	198	-	15,501
Unreserved, designated for subsequent years' expenditures	-	-	-	-	-
Total fund balances	(226)	-	198	-	15,501
Total liabilities and fund balances	\$ -	\$ -	\$ 198	\$ -	\$ 15,501

	Special Revenue Funds				Total Nonmajor Special Revenue Funds
	NCHFA Single Family Rehabilitation Project	Far Creek Maintenance Dredging Project	CDBG Recovery	CDBG - TEDG	
ASSETS					
Cash and cash equivalents	\$ 1	\$ -	\$ -	\$ 29,284	\$ 1,922,219
Accounts receivable, net	-	-	-	-	17,214
Taxes receivable, net	-	-	-	-	125
Other receivables	-	-	-	-	313,607
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total assets	\$ 1	\$ -	\$ -	\$ 29,284	\$ 2,253,165
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ 29,284	\$ 51,915
Due to other funds	-	-	65	-	93,421
Deferred revenue	-	-	-	-	17,339
Contract retainage	-	-	-	-	-
Total liabilities	-	-	65	29,284	162,675
Fund balances:					
Reserved by state statute	-	-	-	-	313,607
Unreserved	1	-	(65)	-	1,564,582
Unreserved, designated for subsequent years' expenditures	-	-	-	-	212,301
Total fund balances	1	-	(65)	-	2,090,490
Total liabilities and fund balances	\$ 1	\$ -	\$ -	\$ 29,284	\$ 2,253,165

	Capital Project Funds					
	Ocracoke School	Swan Quarter Community Park	Hyde County EMS Facility	County Government Public Safety Center	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 48,615	\$ 709	\$ -	\$ 295,148	\$ 344,472	\$ 2,266,691
Accounts receivable, net	-	-	-	-	-	17,214
Taxes receivable, net	-	-	-	-	-	125
Other receivables	-	-	-	-	-	313,607
Due from other funds	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Total assets	\$ 48,615	\$ 709	\$ -	\$ 295,148	\$ 344,472	\$ 2,597,637
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	51,915
Due to other funds	-	-	177,820	-	177,820	271,241
Deferred revenue	-	-	-	-	-	17,339
Contract retainage	37,537	-	-	-	37,537	37,537
Total liabilities	37,537	-	177,820	-	215,357	378,032
Fund balances:						
Reserved by state statute	-	-	-	-	-	313,607
Unreserved	11,078	709	(177,820)	295,148	129,115	1,693,697
Unreserved, designated for subsequent years' expenditures	-	-	-	-	-	212,301
Total fund balances	11,078	709	(177,820)	295,148	129,115	2,219,605
Total liabilities and fund balances	\$ 48,615	\$ 709	\$ -	\$ 295,148	\$ 344,472	\$ 2,597,637

Hyde County, North Carolina
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2010

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Special Revenue Funds				
	Mattamuskeet Opportunities	Revaluation	West Quarter District	Mainland Occupancy Tax
REVENUES				
Ad valorem taxes	\$ -	\$ -	\$ 3,871	\$ -
Other taxes and licenses	-	-	-	7,443
Restricted intergovernmental	-	-	-	-
Sales and services	114,961	-	-	-
Investment earnings	-	324	445	-
Miscellaneous	1,842	-	-	-
Total revenues	<u>116,803</u>	<u>324</u>	<u>4,316</u>	<u>7,443</u>
EXPENDITURES				
Current:				
General government	-	-	2,138	-
Public safety	-	-	-	-
Economic and physical development	-	-	-	6,011
Human services	169,042	-	-	-
Education	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>169,042</u>	<u>-</u>	<u>2,138</u>	<u>6,011</u>
Excess (deficiency) of revenues over expenditures	<u>(52,239)</u>	<u>324</u>	<u>2,178</u>	<u>1,432</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	50,000	-	-
Transfers to other funds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(52,239)</u>	<u>50,324</u>	<u>2,178</u>	<u>1,432</u>
Fund balances, beginning as stated	-	84,702	18,710	8,707
Prior period adjustment	-	-	-	-
Fund balances, beginning as restated	<u>-</u>	<u>84,702</u>	<u>18,710</u>	<u>8,707</u>
Fund balances, ending	<u>\$ (52,239)</u>	<u>\$ 135,026</u>	<u>\$ 20,888</u>	<u>\$ 10,139</u>

Special Revenue Funds

	4-H	E-911	Hyde County Senior Center	Evans Road Fire	Revolving Loan
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	-	-	-
Restricted intergovernmental	-	-	18,668	-	-
Sales and services	13,001	140,038	300	-	-
Investment earnings	-	3,178	-	-	17,004
Miscellaneous	-	-	1,785	-	-
Total revenues	13,001	143,216	18,753	-	17,004
EXPENDITURES					
Current:					
General government	9,179	-	92,577	-	-
Public safety	-	51,460	-	215	-
Economic and physical development	-	-	-	-	-
Human services	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	130	-	-	-
Total expenditures	9,179	51,590	92,577	215	-
Excess (deficiency) of revenues over expenditures	3,822	91,626	(73,824)	(215)	17,004
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	-	73,824	-	-
Transfers to other funds	-	(32,861)	-	-	-
Total other financing sources and uses	-	(32,861)	73,824	-	-
Net change in fund balances	3,822	58,765	-	(215)	17,004
Fund balances, beginning as stated	10,390	210,880	(24,766)	291	929,225
Prior period adjustment	-	-	-	-	(270,833)
Fund balances, beginning as restated	10,390	210,880	(24,766)	291	658,392
Fund balances, ending	\$ 14,212	\$ 269,645	\$ (24,766)	\$ 76	\$ 675,396

Special Revenue Funds					
	Capital Reserve	CAPS / Personal Care Choro Health	HMGP-Isabel Acquisition Project	HMGP - Isabel Elevation Project	CDBG Supplemental Assistance
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	-	-	-
Restricted intergovernmental	-	-	-	-	-
Sales and services	-	233,943	-	-	-
Investment earnings	35,957	2,114	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	35,957	236,057	-	-	-
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Economic and physical development	-	-	-	-	-
Human services	-	277,107	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	277,107	-	-	-
Excess (deficiency) of revenues over expenditures	35,957	(41,050)	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-
Net change in fund balances	35,957	(41,050)	-	-	-
Fund balances, beginning as stated	990,329	23,252	-	(1,000)	19,216
Prior period adjustment	-	-	-	-	-
Fund balances, beginning as restated	990,329	23,252	-	(1,000)	19,216
Fund balances, ending	\$ 1,026,286	\$ (17,798)	\$ -	\$ (1,000)	\$ 19,216

Special Revenue Funds

	CDBG Scattered Site Project	CDBG Capacity Building	CDBG SBEA Hyde Project	Retainage	CDBG Program Repayment
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	-	-	-
Restricted intergovernmental	82,914	8,643	43,532	-	-
Sales and services	-	-	-	-	-
Investment earnings	-	-	-	-	2,223
Miscellaneous	-	-	-	-	2,223
Total revenues	82,914	8,643	43,532	-	2,223
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Economic and physical development	83,030	8,643	43,334	7,000	-
Human services	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	83,030	8,643	43,334	7,000	-
Excess (deficiency) of revenues over expenditures	(116)	-	198	(7,000)	2,223
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources and uses	-	-	198	(7,000)	2,223
Net change in fund balances	(116)	-	198	(7,000)	2,223
Fund balances, beginning as stated	(110)	-	-	7,000	13,278
Prior period adjustment	-	-	-	-	-
Fund balances, beginning as restated	(110)	-	-	7,000	13,278
Fund balances, ending	\$ (226)	\$ -	\$ 198	\$ -	\$ 15,501

Special Revenue Funds					
	NCHFA Single Family Rehabilitation Project	Far Creek Maintenance Dredging Project	CDBG Recovery	CDBG - TEDG	Total Nonmajor Special Revenue Funds
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,871
Other taxes and licenses	-	-	-	-	7,443
Restricted intergovernmental	41,343	-	56,040	29,284	278,424
Sales and services	-	-	-	-	502,243
Investment earnings	-	-	-	-	59,022
Miscellaneous	-	-	-	-	5,850
Total revenues	<u>41,343</u>	<u>-</u>	<u>56,040</u>	<u>29,284</u>	<u>856,853</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	103,894
Public safety	-	-	-	-	51,675
Economic and physical development	41,343	-	56,105	29,284	274,750
Human services	-	-	-	-	446,149
Education	-	-	-	-	-
Capital outlay	-	-	-	-	130
Total expenditures	<u>41,343</u>	<u>-</u>	<u>56,105</u>	<u>29,284</u>	<u>876,598</u>
Excess (deficiency) of revenues over expenditures	-	-	(65)	-	(19,745)
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	18,923	-	-	142,747
Transfers to other funds	-	-	-	-	(32,861)
Total other financing sources and uses	<u>-</u>	<u>18,923</u>	<u>-</u>	<u>-</u>	<u>109,886</u>
Net change in fund balances	-	18,923	(65)	-	90,141
Fund balances, beginning as stated	1	(18,923)	-	-	2,271,192
Prior period adjustment	-	-	-	-	(270,833)
Fund balances, beginning as restated	<u>1</u>	<u>(18,923)</u>	<u>-</u>	<u>-</u>	<u>2,000,359</u>
Fund balances, ending	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (65)</u>	<u>\$ -</u>	<u>\$ 2,090,500</u>

Capital Projects Funds						
	Ocracoke School	Swan Quarter Community Park	Hyde County EMS Facility	County Government Public Safety Center	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,871
Other taxes and licenses	-	-	-	-	-	7,443
Restricted intergovernmental	-	27,404	-	12,000	39,404	317,828
Sales and services	-	-	-	-	-	502,243
Investment earnings	3,339	-	1,592	356	5,287	64,309
Miscellaneous	-	-	-	-	-	5,850
Total revenues	3,339	27,404	1,592	12,356	44,691	901,544
EXPENDITURES						
Current:						
General government	-	-	-	-	-	103,894
Public safety	-	-	-	-	-	51,675
Economic and physical development	-	-	-	-	-	274,750
Human services	-	-	-	-	-	446,149
Education	-	-	-	-	-	-
Capital outlay	-	26,704	40,136	-	66,840	66,970
Total expenditures	-	26,704	40,136	-	66,840	943,438
Excess (deficiency) of revenues over expenditures	3,339	700	(38,544)	12,356	(22,149)	(41,894)
OTHER FINANCING SOURCES (USES)						
Transfers from other funds	-	-	-	-	-	142,747
Transfers to other funds	-	-	-	-	-	(32,861)
Total other financing sources and uses	-	-	-	-	-	109,886
Net change in fund balances	3,339	700	(38,544)	12,356	(22,149)	67,992
Fund balances, beginning as stated	7,739	-	(139,276)	282,791	151,254	2,422,446
Prior period adjustment	-	-	-	-	-	(270,833)
Fund balances, beginning as restated	7,739	-	(139,276)	282,791	151,254	2,151,613
Fund balances, ending	\$ 11,078	\$ 700	\$ (177,820)	\$ 295,147	\$ 129,105	\$ 2,219,605

**Hyde County, North Carolina
Mattamuskeet Opportunities Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Sales and service			
East Behavior Health	\$ 203,167	\$ 114,961	\$ (88,206)
Miscellaneous			
Donations	<u>1,500</u>	<u>1,842</u>	<u>342</u>
Total revenues	<u>204,667</u>	<u>116,803</u>	<u>(87,864)</u>
Expenditures:			
Human services	<u>204,667</u>	<u>169,041</u>	<u>35,626</u>
Revenues over (under) expenditures	<u>-</u>	<u>(52,238)</u>	<u>(52,238)</u>
Net change in fund balance	<u>\$ -</u>	<u>(52,238)</u>	<u>\$ (52,238)</u>
Fund balance, beginning		-	
Fund balance, ending		<u>\$ (52,238)</u>	

Hyde County, North Carolina
Revaluation Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Investment earnings	\$ 500	\$ 324	\$ (176)
Expenditures:			
General government	50,500	-	50,500
Revenues over (under) expenditures	(50,000)	324	50,324
Other financing sources:			
Transfer from General Fund	50,000	50,000	-
Net change in fund balance	<u>\$ -</u>	50,324	<u>\$ 50,324</u>
Fund balance, beginning		84,702	
Fund balance, ending		<u>\$ 135,026</u>	

**Hyde County, North Carolina
West Quarter District Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010**

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad valorem taxes	\$ 3,940	\$ 3,871	\$ -
Investment earnings	150	445	
Total revenues	<u>4,090</u>	<u>4,316</u>	<u>226</u>
Expenditures:			
General government	<u>4,090</u>	<u>2,138</u>	<u>1,952</u>
Net change in fund balance	<u>\$ -</u>	2,178	<u>\$ 2,178</u>
Fund balance, beginning		<u>18,710</u>	
Fund balance, ending		<u>\$ 20,888</u>	

Hyde County, North Carolina
Mainland Occupancy Tax Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Other taxes and licenses			
Occupancy taxes	\$ 6,500	\$ 7,443	\$ 943
Expenditures:			
Economic and physical development	10,350	6,011	4,339
Revenues over (under) expenditures			
Fund balance appropriated	3,850	-	(3,850)
Net change in fund balance	<u>\$ 3,850</u>	1,432	<u>\$ 1,432</u>
Fund balance, beginning		8,707	
Fund balance, ending		<u>\$ 10,139</u>	

Hyde County, North Carolina
4-H Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Sales and services			
Fees	\$ 14,000	\$ 13,001	\$ (999)
Expenditures:			
Cultural and recreation	14,000	9,179	4,821
Net change in fund balance	<u>\$ -</u>	3,822	<u>\$ 3,822</u>
Fund balance, beginning		10,390	
Fund balance, ending		<u>\$ 14,212</u>	

Hyde County, North Carolina
E-911 Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Sales and services			
E-911 and wireless charges	\$ 115,000	\$ 140,038	\$ 25,038
Investment earnings	5,000	3,178	(1,822)
Total revenues	<u>120,000</u>	<u>143,216</u>	<u>23,216</u>
Expenditures:			
Public safety	<u>141,000</u>	<u>84,451</u>	<u>56,549</u>
Fund balance appropriated	<u>21,000</u>	-	<u>(21,000)</u>
Net change in fund balance	<u>\$ -</u>	58,765	<u>\$ 58,765</u>
Fund balance, beginning		210,880	
Fund balance, ending		<u>\$ 269,645</u>	

Hyde County, North Carolina
Hyde County Senior Center Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Restricted intergovernmental			
Federal and state grants	\$ 22,627	\$ 16,668	\$ (5,959)
Sales and services			
Rent income	800	300	(500)
Miscellaneous			
Fundraisers	1,000	1,785	785
Total revenues	<u>\$ 24,427</u>	<u>\$ 18,753</u>	<u>\$ (5,674)</u>
Expenditures:			
Cultural and recreation	<u>99,817</u>	<u>92,577</u>	<u>7,240</u>
Revenues over (under) expenditures	(75,390)	(73,824)	1,566
Other financing sources (uses)			
Transfers from other funds			
General Fund	<u>75,390</u>	<u>73,824</u>	<u>(1,566)</u>
Revenues and other sources (uses)	-	-	-
Net change in fund balance	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning		(24,766)	
Fund balance, ending		<u>\$ (24,766)</u>	

Hyde County, North Carolina
Evans Road Fire Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Restricted intergovernmental			
Federal and state grants	\$ 300,000	\$ -	\$ (300,000)
Expenditures:			
Public safety	300,000	215	299,785
Net change in fund balance	<u>\$ -</u>	(215)	<u>\$ (215)</u>
Fund balance, beginning		291	
Fund balance, ending		<u>\$ 76</u>	

Hyde County, North Carolina
Revolving Loan Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Investment earnings		\$ 17,004	
Total revenues	<u>\$ 28,150</u>	<u>17,004</u>	<u>(11,146)</u>
Expenditures:			
Economic and physical development	<u>28,150</u>	<u>-</u>	<u>28,150</u>
Net change in fund balance	<u>\$ -</u>	17,004	<u>\$ 17,004</u>
Fund balance, beginning as stated		929,225	
Prior period adjustment		<u>(270,833)</u>	
Fund balance, beginning as restated		<u>658,392</u>	
Fund balance, ending		<u>\$ 675,396</u>	

Hyde County, North Carolina
Capital Reserve Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Investment earnings	\$ 40,000	\$ 35,957	\$ (4,043)
Other financing uses:			
Transfers to other funds			
General Fund	(40,000)	-	40,000
Total other financing uses	(40,000)	-	40,000
Net change in fund balance	\$ -	35,957	\$ 35,957
Fund balance, beginning		990,329	
Fund balance, ending		\$ 1,026,286	

**Hyde County, North Carolina
CAPS / Personal Care Chore Health Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2010**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Sales and services			
Fees	\$ 269,170	\$ 233,943	\$ (35,227)
Investment earnings	4,000	2,114	(1,886)
Total revenues	<u>273,170</u>	<u>236,057</u>	<u>(37,113)</u>
Expenditures:			
Human services	<u>314,757</u>	<u>277,107</u>	<u>37,650</u>
Other financing sources (uses)			
Transfers from other funds			
Hydeland Home Health Fund	<u>41,587</u>	<u>-</u>	<u>(41,587)</u>
Net change in fund balance	<u>\$ -</u>	<u>(41,050)</u>	<u>\$ (41,050)</u>
Fund balance, beginning		<u>23,252</u>	
Fund balance, ending		<u>\$ (17,798)</u>	

Hyde County, North Carolina
HMGP-Hurricane Isabel Acquisition Project Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balances - Budget and Actual
From Inceptioin and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal grants	\$ 721,586	\$ 231,549	\$ -	\$ 231,549	\$ (490,037)
State	233,956	73,793	-	73,793	(160,163)
Total revenues	<u>955,542</u>	<u>305,342</u>	<u>-</u>	<u>305,342</u>	<u>(650,200)</u>
Expenditures					
Economic and physical development					
Other expenditures	955,542	305,342	-	305,342	650,200
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			-		
Fund balance, ending			<u>\$ -</u>		

Hyde County, North Carolina
HMGP-Hurricane Isabel Elevation Project Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal grants	\$ 2,242,361	\$ 1,323,352	\$ -	\$1,323,352	\$ (919,009)
State	737,407	433,150	-	433,150	(304,257)
Owners' contributions	-	5,000	-	5,000	5,000
Local funds	-	-	-	-	-
Total revenues	<u>2,979,768</u>	<u>1,761,502</u>	<u>-</u>	<u>1,761,502</u>	<u>(1,218,266)</u>
Expenditures					
Economic and physical development					
Other expenditures	<u>2,979,768</u>	<u>1,762,502</u>	<u>-</u>	<u>1,762,502</u>	<u>1,217,266</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>-</u>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>
Fund balance, beginning			<u>(1,000)</u>		
Fund balance, ending			<u>\$ (1,000)</u>		

Hyde County, North Carolina
CDBG Supplemental Assistance Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balance - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal grants	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	\$ -
Owners contributions	40,036	34,216	-	34,216	(5,820)
Total Revenues	<u>640,036</u>	<u>634,216</u>	<u>-</u>	<u>634,216</u>	<u>(5,820)</u>
Expenditures					
Economic and physical development					
Clearance	37,000	37,000	-	37,000	-
Relocation	355,000	355,000	-	355,000	-
Rehabilitation	160,000	160,000	-	160,000	-
Administration	48,000	48,000	-	48,000	-
Owner contributions used	40,036	15,000	-	15,000	25,036
Total expenditures	<u>640,036</u>	<u>615,000</u>	<u>-</u>	<u>615,000</u>	<u>25,036</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 19,216</u>	<u>-</u>	<u>\$ 19,216</u>	<u>\$ 19,216</u>
Fund balance, beginning			19,216		
Fund balance, ending			<u>\$ 19,216</u>		

Hyde County, North Carolina
CDBG Scattered Site Project Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balance - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal grants	\$ 366,649	\$ 283,736	\$ 82,914	\$ 366,650	\$ 1
Expenditures					
Economic and physical development					
Clearance	18,000	-	-	-	18,000
Relocation	227,000	-	-	-	227,000
Rehabilitation	85,000	-	-	-	85,000
Administration	36,649	283,846	83,030	366,876	(330,227)
Total expenditures	366,649	283,846	83,030	366,876	(227)
Net change in fund balance	\$ -	\$ (110)	(116)	\$ (226)	\$ (226)
Fund balance, beginning			(110)		
Fund balance, ending			\$ (226)		

Hyde County, North Carolina
CDBG Capacity Building Project Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balance - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	<u>Project Authorization</u>	<u>Prior Year</u>	<u>Actual Current Year</u>	<u>Total to Date</u>	<u>Variance Positive (Negative)</u>
Revenues:					
Restricted intergovernmental Federal grants	<u>\$ 75,000</u>	<u>\$ 40,987</u>	<u>\$ 8,643</u>	<u>\$ 49,630</u>	<u>\$ (25,370)</u>
Expenditures					
Economic and physical development					
Administration	5,000	9,588	1,661	11,249	(6,249)
Planning	<u>70,000</u>	<u>31,399</u>	<u>6,982</u>	<u>38,381</u>	<u>31,619</u>
Total expenditures	<u>75,000</u>	<u>40,987</u>	<u>8,643</u>	<u>49,630</u>	<u>25,370</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			<u>-</u>		
Fund balance, ending			<u>\$ -</u>		

Hyde County, North Carolina
CDBG Jumpstart Hyde Project Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal	\$ 495,000	\$ 219,165	\$ 43,532	\$ 262,697	\$ (232,303)
Expenditures					
Economic and physical development					
Construction and rehabilitation	284,500	98,850	23,650	122,500	162,000
Capital outlay	136,500	87,769	2,231	90,000	46,500
Planning	17,000	22,228	-	22,228	(5,228)
Administration	57,000	10,318	17,453	27,771	29,229
Total expenditures	495,000	219,165	43,334	262,499	232,501
Net change in fund balance	\$ -	\$ -	198	\$ 198	\$ 198
Fund balance, beginning			-		
Fund balance, ending			\$ 198		

Hyde County, North Carolina
Retainage Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Miscellaneous revenue	\$ 7,400	\$ -	\$ (7,400)
Expenditures:			
Economic and physical development	7,400	7,000	400
Net change in fund balance	<u>\$ -</u>	(7,000)	<u>\$ (7,000)</u>
Fund balance, beginning		7,000	
Fund balance, ending		<u>\$ -</u>	

Hyde County, North Carolina
CDBG Program Repayment Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non - GAAP)
For the Fiscal Year Ended June 30, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Miscellaneous	\$ 3,139	\$ 2,223	\$ (916)
Expenditures:			
Economic and physical development	3,139	-	3,139
Net change in fund balance	<u>\$ -</u>	2,223	<u>\$ 2,223</u>
Fund balance, beginning		13,278	
Fund balance, ending		<u>\$ 15,501</u>	

Hyde County, North Carolina
NCHFA Single Family Rehabilitation Project Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal	\$ 200,000	\$ 141,197	\$ 41,343	\$ 182,540	\$ (17,460)
Expenditures					
Economic and physical development					
Other expenditures	200,000	141,197	41,343	182,540	17,460
Revenues over (under) expenditures	-	-	-	-	-
Net change in fund balance	\$ -	\$ -	-	\$ -	\$ -
Fund balance, beginning			1		
Fund balance, ending			\$ 1		

Hyde County, North Carolina
Far Creek Maintenance Dredging Project Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental State Grants	\$ 189,600	\$ 195,694	\$ -	\$ 195,694	\$ 6,094
Total revenues	<u>189,600</u>	<u>195,694</u>	<u>-</u>	<u>195,694</u>	<u>6,094</u>
Expenditures					
Economic and physical development Project costs	237,000	244,617	-	244,617	(7,617)
Revenues over (under) expenditures	<u>(47,400)</u>	<u>(48,923)</u>	<u>-</u>	<u>(48,923)</u>	<u>(1,523)</u>
Other financing sources (uses)					
Transfer from General Fund	47,400	30,000	18,923	30,000	(17,400)
Net change in fund balance	<u>\$ -</u>	<u>\$ (18,923)</u>	18,923	<u>\$ (18,923)</u>	<u>\$ (18,923)</u>
Fund balance, beginning			(18,923)		
Fund balance, ending			<u>\$ -</u>		

Hyde County, North Carolina
CDBG Recovery Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balance - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental Federal grants	\$ 300,000	\$ -	\$ 56,040	\$ 56,040	\$ (243,960)
Expenditures					
Economic and physical development					
Construction and rehab	64,400	-	23,757	23,757	40,643
Administration	20,000	-	20,033	20,033	(33)
Relocation	204,400	-	8,490	8,490	195,910
Clearance	11,200	-	3,825	3,825	7,375
Total expenditures	<u>300,000</u>	<u>-</u>	<u>56,105</u>	<u>56,105</u>	<u>243,895</u>
		-			
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (65)</u>	<u>\$ (65)</u>	<u>\$ (65)</u>
Fund balance, beginning			-		
Fund balance, ending			<u>\$ (65)</u>		

Hyde County, North Carolina
CDBG-TEDG Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balance - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal grants	\$ 75,000	\$ -	\$ 29,284	\$ 29,284	\$ (45,716)
Total Revenues	<u>75,000</u>	<u>-</u>	<u>29,284</u>	<u>29,284</u>	<u>(45,716)</u>
Expenditures					
Economic and physical development					
Administration	7,500	-	3,750	3,750	3,750
Planning	67,500	-	25,534	25,534	41,966
Total expenditures	<u>75,000</u>	<u>-</u>	<u>29,284</u>	<u>29,284</u>	<u>45,716</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			-		
Fund balance, ending			<u>\$ -</u>		

Hyde County, North Carolina
Ocracoke School Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
State Grants	\$ 750,000	\$ 750,000	\$ -	\$ 750,000	\$ -
Investment earnings	-	28,990	3,339	32,329	32,329
Total revenues	<u>750,000</u>	<u>778,990</u>	<u>3,339</u>	<u>782,329</u>	<u>32,329</u>
Expenditures					
Capital outlay					
Construction	1,088,000	1,109,251	-	1,109,251	(21,251)
Revenues over (under) expenditures	<u>(338,000)</u>	<u>(330,261)</u>	<u>3,339</u>	<u>(326,922)</u>	<u>11,078</u>
Other financing sources (uses)					
Transfer from General Fund	338,000	338,000	-	338,000	-
Net change in fund balance	<u>\$ -</u>	<u>\$ 7,739</u>	3,339	<u>\$ 11,078</u>	<u>\$ 11,078</u>
Fund balance, beginning			7,739		
Fund balance, ending			<u>\$ 11,078</u>		

Hyde County, North Carolina
County Government / Public Safety Center
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental	\$ 8,775,122	\$ 8,775,122	\$ 12,000	\$ 8,787,122	\$ 12,000
Investment earnings	200,000	532,598	356	532,954	332,954
Flood insurance proceeds	139,600	139,600	-	139,600	-
Sales tax refund	-	6,779	-	6,779	6,779
Total revenues	<u>9,114,722</u>	<u>9,454,099</u>	<u>12,356</u>	<u>9,466,455</u>	<u>351,733</u>
Expenditures					
Economic and physical development					
Capital outlay					
Construction	14,181,933	14,237,412	-	14,237,412	(55,479)
Revenues over (under) expenditures	<u>(5,067,211)</u>	<u>(4,783,313)</u>	<u>12,356</u>	<u>(4,770,957)</u>	<u>296,254</u>
Other financing sources (uses):					
Transfer from other funds:					
General fund	801,733	777,625	-	777,625	(24,108)
Capital reserve fund	735,478	735,479	-	735,479	1
E-911 fund	-	23,000	-	23,000	23,000
Loan Proceeds	3,530,000	3,530,000	-	3,530,000	-
Total other financing sources (uses)	<u>5,067,211</u>	<u>5,066,104</u>	<u>-</u>	<u>5,066,104</u>	<u>(1,107)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 282,791</u>	<u>12,356</u>	<u>\$ 295,147</u>	<u>\$ 295,147</u>
Fund balance, beginning			282,791		
Fund balance, ending			<u>\$ 295,147</u>		

Hyde County, North Carolina
Hyde County EMS Facility Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental	\$ 285,000	\$ -	\$ -	\$ -	\$ (285,000)
Sales tax refund	-	2,512	1,592	4,104	4,104
Total revenues	<u>285,000</u>	<u>2,512</u>	<u>1,592</u>	<u>4,104</u>	<u>(280,896)</u>
Expenditures					
Capital outlay					
Construction	<u>285,000</u>	<u>241,788</u>	<u>40,137</u>	<u>281,925</u>	<u>3,075</u>
Revenues over (under) expenditures	<u>-</u>	<u>(239,276)</u>	<u>(38,545)</u>	<u>(277,821)</u>	<u>(277,821)</u>
Other financing sources (uses)					
Transfers from general fund	-	100,000	-	100,000	100,000
Total other financing sources	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (139,276)</u>	<u>(38,545)</u>	<u>\$ (177,821)</u>	<u>\$ (177,821)</u>
Fund balance, beginning			<u>(139,276)</u>		
Fund balance, ending			<u>\$ (177,821)</u>		

Hyde County, North Carolina
Swan Quarter Community Park Access Fund
Schedule of Revenues, Expenditures, and Changes - Budget and Actual (Non - GAAP)
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental	\$ 86,550	\$ 42,577	\$ 27,404	\$ 69,981	\$ (16,569)
Miscellaneous	-	70	-	70	70
Total revenues	<u>86,550</u>	<u>42,647</u>	<u>27,404</u>	<u>70,051</u>	<u>(16,499)</u>
Expenditures					
Capital outlay					
Construction	<u>115,400</u>	<u>67,497</u>	<u>26,704</u>	<u>94,201</u>	<u>21,199</u>
Revenues over (under) expenditures	<u>(28,850)</u>	<u>(24,850)</u>	<u>700</u>	<u>(24,150)</u>	<u>4,700</u>
Other financing sources (uses)					
Transfers from general fund	<u>28,850</u>	<u>24,850</u>	<u>-</u>	<u>24,850</u>	<u>(4,000)</u>
Total other financing sources					
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>700</u>	<u>\$ 700</u>	<u>\$ 700</u>
Fund balance, beginning			<u>-</u>		
Fund balance, ending			<u>\$ 700</u>		

Hyde County, North Carolina
Water and Sewer Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non - GAAP)
For the Fiscal Year Ended June 30, 2010

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for services:			
Water sales		\$ 1,220,016	
Sewer charges		342,403	
Penalties and interest		36,177	
Total	<u>\$ 1,919,692</u>	<u>1,598,596</u>	<u>\$ 321,096</u>
Meter installations	<u>16,000</u>	<u>18,079</u>	<u>2,079</u>
Other operating revenues	<u>4,200</u>	<u>3,458</u>	<u>(742)</u>
Total operating revenues	<u>1,939,892</u>	<u>1,620,133</u>	<u>(319,759)</u>
Nonoperating revenues:			
Interest earnings	<u>9,000</u>	<u>7,056</u>	<u>(1,944)</u>
Total revenues	<u>1,948,892</u>	<u>1,627,189</u>	<u>(321,703)</u>
Other financing sources:			
Transfers from other funds:			
General Fund	<u>18,503</u>	<u>-</u>	<u>(18,503)</u>
Total revenues and other financing sources	<u>1,967,395</u>	<u>1,627,189</u>	<u>(340,206)</u>
Expenditures:			
Water distribution and sewage collection:			
Salaries and employee benefits		642,752	
Supplies		44,260	
Other operating expenditures		499,129	
Computer support		6,865	
Total	<u>1,718,448</u>	<u>1,193,006</u>	<u>525,442</u>
Debt service:			
Interest and other charges		96,623	
Debt principal		50,000	
Total	<u>175,947</u>	<u>146,623</u>	<u>29,324</u>
Capital outlay:	<u>73,000</u>	<u>11,133</u>	<u>61,867</u>
Total expenditures	<u>1,967,395</u>	<u>1,350,762</u>	<u>616,633</u>
Revenues and other financing sources over expenditures	<u>-</u>	<u>276,427</u>	<u>276,427</u>

(continued)

Hyde County, North Carolina
 Water and Sewer Fund
 Schedule of Revenues and Expenditures
 Budget and Actual (Non - GAAP)
 For the Fiscal Year Ended June 30, 2010

(continued)

	Final Budget	Actual	Variance Positive (Negative)
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Revenues and other financing sources over expenditures		<u>276,427</u>	
Reconciling items:			
Debt principal		50,000	
Capital outlay		11,133	
Disposal of fixed assets		(653)	
Increase in accrued vacation pay		(23,131)	
Depreciation		(332,036)	
Engelhard Water Treatment Plant:			
Capital contributions		663,605	
Sales tax refund		14,478	
Interest earned		<u>4,570</u>	
Total reconciling items		<u>387,966</u>	
Change in net assets		<u>\$ 664,393</u>	

Hyde County, North Carolina
Engelhard Water Treatment Plant Fund
Schedule of Revenues and Expenditures - Budget and Actual (Non - GAAP)
From Inception and for the Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental:					
Federal and state grants	\$ 2,800,000	\$ 458,788	\$ 663,605	\$ 1,122,393	\$ (1,677,607)
Investment earnings	-	-	4,570	4,570	4,570
Total revenues	<u>2,800,000</u>	<u>458,788</u>	<u>668,175</u>	<u>1,126,963</u>	<u>(1,673,037)</u>
Expenditures:					
Capital outlay:					
Project Costs	3,253,476	185,543	1,464,682	1,650,225	1,603,251
Administrative	1,056,528	556,695	179,868	736,563	319,965
Capital outlay	37,800	37,800	-	37,800	-
Contingency	273,196	-	4,000	4,000	269,196
Total expenditures	<u>4,621,000</u>	<u>780,038</u>	<u>1,648,550</u>	<u>2,428,588</u>	<u>2,192,412</u>
Revenues under expenditures	<u>(1,821,000)</u>	<u>(321,250)</u>	<u>(980,375)</u>	<u>(1,301,625)</u>	<u>519,375</u>
Other financing sources					
Transfers from General Fund	401,000	401,000	-	401,000	-
Sales tax refund	-	22	14,478	14,500	14,500
Loan proceeds	1,420,000	-	1,420,000	1,420,000	-
Total other financing sources	<u>1,821,000</u>	<u>401,022</u>	<u>1,434,478</u>	<u>1,835,500</u>	<u>14,500</u>
Revenues and other financing sources over (under) expenditures	<u>\$ -</u>	<u>\$ 79,772</u>	<u>454,103</u>	<u>\$ 533,875</u>	<u>\$ 533,875</u>
Fund balance, beginning			<u>79,772</u>		
Fund balance, ending			<u>\$ 533,875</u>		

Hyde County, North Carolina
Engelhard Water Treatment Plant Fund
Schedule of Revenues and Expenditures - Budget and Actual (Non - GAAP)
From Inception and for the Year Ended June 30, 2010

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental:					
Federal and state grants	\$ 2,800,000	\$ 458,788	\$ 663,605	\$ 1,122,393	\$ (1,677,607)
Investment earnings	-	-	4,570	4,570	4,570
Total revenues	<u>2,800,000</u>	<u>458,788</u>	<u>668,175</u>	<u>1,126,963</u>	<u>(1,673,037)</u>
Expenditures:					
Capital outlay:					
Project Costs	3,253,476	185,543	1,464,682	1,650,225	1,603,251
Administrative	1,056,528	556,695	179,868	736,563	319,965
Capital outlay	37,800	37,800	-	37,800	-
Contingency	273,196	-	4,000	4,000	269,196
Total expenditures	<u>4,621,000</u>	<u>780,038</u>	<u>1,648,550</u>	<u>2,428,588</u>	<u>2,192,412</u>
Revenues under expenditures	<u>(1,821,000)</u>	<u>(321,250)</u>	<u>(980,375)</u>	<u>(1,301,625)</u>	<u>519,375</u>
Other financing sources					
Transfers from General Fund	401,000	401,000	-	401,000	-
Sales tax refund	-	22	14,478	14,500	22
Loan proceeds	1,420,000	-	1,420,000	1,420,000	-
Total other financing sources	<u>1,821,000</u>	<u>401,022</u>	<u>1,434,478</u>	<u>1,835,500</u>	<u>22</u>
Revenues and other financing sources over (under) expenditures	<u>\$ -</u>	<u>\$ 79,772</u>	<u>454,103</u>	<u>\$ 533,875</u>	<u>\$ 519,397</u>
Fund balance, beginning			<u>79,772</u>		
Fund balance, ending			<u>\$ 533,875</u>		

Hyde County, North Carolina
Mattamuskeet Lodge Sewer Project Fund
Schedule of Revenues and Expenditures - Budget and Actual (Non - GAAP)
From Inception and for the Year Ended June 30, 2010

	<u>Project Authorization</u>	<u>Prior Year</u>	<u>Actual Current Year</u>	<u>Total to Date</u>	<u>Variance Positive (Negative)</u>
Revenues:					
Restricted intergovernmental Federal and state grants	\$ 4,000,000	\$ 152,183	\$ -	\$ 152,183	\$ (3,847,817)
Expenditures - Sewer Project:					
Capital outlay:					
Planning, design, & administration	367,000	355,410	-	355,410	11,590
Capital outlay	3,593,000	52,400	18,000	70,400	3,522,600
Administration	40,000	15,220	-	15,220	24,780
Total expenditures	<u>4,000,000</u>	<u>423,030</u>	<u>18,000</u>	<u>441,030</u>	<u>3,558,970</u>
Revenues over (under) expenditures	<u>-</u>	<u>(270,847)</u>	<u>(18,000)</u>	<u>(288,847)</u>	<u>(288,847)</u>
Other financing sources					
Transfer from other funds	<u>-</u>	<u>325,000</u>	<u>-</u>	<u>325,000</u>	<u>325,000</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>\$ 54,153</u>	<u>(18,000)</u>	<u>\$ 36,153</u>	<u>\$ 36,153</u>
Fund balance, beginning			<u>54,153</u>		
Fund balance, ending			<u>\$ 36,153</u>		

**Hyde County, North Carolina
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2010**

	Beginning Balance	Additions	Deductions	Ending Balance
Social Services				
Assets:				
Cash and cash equivalents	\$ 8,136	\$ 41,014	\$ 41,060	\$ 8,090
Liabilities:				
Miscellaneous liabilities	\$ 8,136	\$ 41,014	\$ 41,060	\$ 8,090
Ocracoke Special Mosquito Control Fund				
Assets:				
Cash and cash equivalents	\$ -	\$ 100,933	\$ -	\$ 100,933
Taxes receivable	4,380	107,438	99,713	12,105
Total assets	<u>\$ 4,380</u>	<u>\$ 208,371</u>	<u>\$ 99,713</u>	<u>\$ 113,038</u>
Liabilities:				
Accounts payable	\$ -	\$ 99,711	\$ -	\$ 99,711
Deferred revenues	4,380	107,438	99,713	12,105
Unearned revenue	-	1,222	-	1,222
Total liabilities	<u>\$ 4,380</u>	<u>\$ 208,371</u>	<u>\$ 99,713</u>	<u>\$ 113,038</u>
Fines and Forfeitures				
Assets:				
Cash and cash equivalents	\$ 147	\$ 57,437	\$ 57,425	\$ 159
Liabilities:				
Miscellaneous liabilities	\$ 147	\$ 57,437	\$ 57,425	\$ 159
Motor Vehicle Tax				
Assets:				
Cash and cash equivalents	\$ -	\$ 2,288	\$ 2,288	\$ -
Liabilities:				
Miscellaneous liabilities	\$ -	\$ 2,288	\$ 2,288	\$ -
Engelhard Municipal Sewer District				
Assets:				
Cash and cash equivalents	\$ 23,743	\$ 105,925	\$ 119,106	\$ 10,562
Liabilities:				
Accounts payable	\$ 23,743	\$ 105,925	\$ 119,106	\$ 10,562
Totals - All Agency Funds				
Assets:				
Cash and cash equivalents	\$ 32,026	\$ 307,597	\$ 219,879	\$ 119,744
Taxes receivable	4,380	107,438	99,713	12,105
Total assets	<u>\$ 36,406</u>	<u>\$ 415,035</u>	<u>\$ 319,592</u>	<u>\$ 131,849</u>
Liabilities:				
Miscellaneous liabilities	\$ 8,283	\$ 100,739	\$ 100,773	\$ 8,249
Deferred revenues	4,380	107,438	99,713	12,105
Accounts payable	23,743	205,636	119,106	110,273
Unearned revenue	-	1,222	-	1,222
Total liabilities	<u>\$ 36,406</u>	<u>\$ 415,035</u>	<u>\$ 319,592</u>	<u>\$ 131,849</u>

Other Schedules

This section contains additional information on property taxes.

- Schedule of Ad Valorem Taxes Receivable
- Analysis of Current Tax Levy

**Hyde County, North Carolina
General Fund
Schedule of Ad Valorem Taxes Receivable
June 30, 2010**

<u>Fiscal Year</u>	<u>Uncollected Balance June 30, 2009</u>	<u>Additions</u>	<u>Collections And Credits</u>	<u>Uncollected Balance June 30, 2010</u>
2009-2010	\$ -	\$ 5,759,396	\$ 5,268,089	\$ 491,307
2008-2009	405,538	-	197,989	207,549
2007-2008	166,943	-	47,546	119,397
2006-2007	68,472	-	17,750	50,722
2005-2006	53,064	-	30,414	22,650
2004-2005	51,585	-	24,073	27,512
2003-2004	61,788	-	9,634	52,154
2002-2003	69,395	-	10,725	58,670
2001-2002	67,367	-	8,425	58,942
2000-2001	62,515	-	7,438	55,077
1999-2000	57,614	-	57,614	-
	<u>\$ 1,064,281</u>	<u>\$ 5,759,396</u>	<u>\$ 5,679,697</u>	<u>1,143,980</u>
Less: allowance for uncollectible accounts:				
				480,800
				100
				3,100
				<u>484,000</u>
Ad valorem taxes receivable - net:				
				648,382
				11,598
				<u>\$ 659,980</u>
Ad valorem taxes - General Fund				<u>\$ 5,634,685</u>
Reconciling items:				
				(73,984)
				104,028
				(445)
				(40,959)
				56,372
				<u>45,012</u>
				<u>\$ 5,679,697</u>

**Hyde County, North Carolina
Analysis of Current Tax Levy
County - wide Levy
For the Fiscal Year Ended June 30, 2010**

	County - wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property excluding Registered Motor Vehicles	Registered Motor Vehicles
Original levy:					
Property taxed at current year's rate	\$ 1,090,144,334	0.520	\$ 5,668,751	\$ 5,587,547	\$ 191,648
Mosquito tax			106,546		
West Quarter			3,898		
Discoveries	519,808	0.520	2,703	2,703	-
Abatements	<u>(4,327,246)</u>		<u>(22,502)</u>	<u>(21,233)</u>	<u>(1,269)</u>
Total property valuation	<u>1,086,336,896</u>				
Net levy			5,759,396	5,569,017	190,379
Uncollected taxes at June 30, 2009			<u>491,307</u>	<u>450,789</u>	<u>40,518</u>
Current year's taxes collected			<u>\$ 5,268,089</u>	<u>\$ 5,118,228</u>	<u>\$ 149,861</u>
Current levy collection percentage			<u>91.47%</u>	<u>91.91%</u>	<u>78.72%</u>

Compliance Section

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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 Commissioners
Hyde County, North Carolina

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregated remaining fund information of the Hyde County, North Carolina, as of and for the year ended June 30, 2010, which collectively comprises the Hyde County's basic financial statements, and have issued my report thereon dated October 30, 2010. I conducted my audit in accordance with auditing standards generally accepted in the United States 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 my audit, I considered Hyde County's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hyde County's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over financial reporting.

My consideration of the internal control over financial reporting was for limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency exists when designed or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. I consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting, which includes items 10-01 through 10-05.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, I consider 10-01 through 10-03 are material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Hyde County's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 10-04 through 10-05.

The County's response to the findings identified in my audit are described in the accompanying schedule of findings and responses. I did not audit the County's response and accordingly, I express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, others within the organization, members of Board of County 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.

A handwritten signature in black ink that reads "Andrew Harris, CPA". The signature is written in a cursive style.

Farmville, North Carolina
October 30, 2010

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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
Hyde County, North Carolina

Compliance

I have audited Hyde County, North Carolina, compliance, 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, 2010. The Hyde County's major federal programs are identified in the summary of auditor's 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 Hyde County's management. My responsibility is to express an opinion on Hyde County's compliance based on my audit.

I 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 I 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 Hyde County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Hyde County's compliance with those requirements.

In my opinion, the Hyde County 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, 2010. However, the results of my auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133, and the State Single Audit Implementation Act, and which are described in the accompanying schedule of findings and questioned costs as items 10-04 through 10-05.

Internal Control Over Compliance

Management of the Hyde County 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 my audit, I considered the Hyde County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance.

Accordingly, I do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal over compliance, that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over compliance that we consider material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 10-04 through 10-05. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged in governance.

Hyde County's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit the County's response and, accordingly, I express no opinion on the response.

This report is intended solely for the information and use of management, others within the organization, members of Board of County 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.



Farmville, North Carolina
October 30, 2010

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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
Hyde County, North Carolina

Compliance

I have audited the compliance of the Hyde County, 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, 2010. Hyde County's major State programs are identified in the summary of auditor's 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 Hyde County's management. My responsibility is to express an opinion on the Hyde County's compliance based on my audit.

I conducted my 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 I 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 Hyde County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of the Hyde County's compliance with those requirements.

In my opinion, Hyde County 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, 2010.

Internal Control Over Compliance

Management of Hyde County 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 my audit, I considered the Hyde County'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 my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a State program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State program will not be prevented, or detected and corrected, on a timely basis.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, others within the organization, members of Board of County 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.

Andrew Harris, CPA

Farmville, North Carolina
October 30, 2010

Hyde County, North Carolina
Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2010

Section I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? x Yes No
- Significant Deficiency(s) identified that are not considered to be material weaknesses Yes x None Reported

Noncompliance material to financial statements noted Yes x No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes x No
- Significant Deficiency(s) identified that are not considered to be material weaknesses x Yes None Reported

Type of auditor's report issued on compliance for major federal programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133 x Yes No

Identification of major federal programs:

<u>CFDA#</u>	<u>Program Name</u>
10.551	Food Stamp Cluster
10.904	Watershed Protection and Flood Prevention
93.778	Medical Assistance Program
10.766	Communities Facilities Loans

Dollar threshold used to distinguish between Type A and Type B Programs \$300,000

Auditee qualified as low-risk auditee? Yes x No

Hyde County, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2010

State Awards

Internal control over major State programs:

- Material weakness(es) identified? Yes x No

- Significant Deficiency(s) identified
that are not considered to be
material weaknesses Yes x None reported

Type of auditor's report issued on compliance for major State programs: Unqualified

Any audit findings disclosed that are required
to be reported in accordance with the State
Single Audit Implementation Act Yes x No

Identification of major State programs:

Program Name
NC Rural Center – Clean Water Bond Act

Hyde County, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2010

Section II – Financial Statement Findings

Material Weaknesses

Finding: 10 – 1 Account Reconciliations

Criteria: The County should appropriately reconcile all general ledger accounts monthly.

Condition: The County did not reconcile EMS patient receivable and EMS patient receivable reserve during the fiscal year.

Effect: The County's receivables and deferred revenue was understated at year end.

Cause: During the prior year, the County outsourced EMS patient billing and collections. During the current fiscal year, the County assumed the responsibility to EMS patient billing and collections to reduce costs. The assumption of these duties during the current year encountered unforeseen issues with respect to internal control procedures.

Recommendation: The County should appropriately bill and collect EMS patient receivables on a periodic basis. The EMS patient receivable and EMS patient receivable reserve should be reconciled on a monthly basis.

Views of responsible officials:
The County agrees with this finding.

Corrective action: The County will implement procedures to appropriately bill and collect EMT patient receivables. The County will implement procedures to reconcile EMT patient receivable and EMS patient receivable reserve on a monthly basis.

Finding: 10 – 2 Account Reconciliations

Criteria: The County should appropriately reconcile all general ledger accounts monthly.

Condition: The County did not reconcile water, sewer, and garbage receivables during the fiscal year.

Effect: The County's business-type activities receivables were understated at year end.

Cause: The County's utility billing software does not generate monthly reports for deposits register and a aged trial balance for utility billing. The accounts are reconciled at year end.

Recommendation: The County should update the utility billing software to generate these reports. These reports would be a good management tool and used to reconcile the receivable balance on a monthly basis.

Views of responsible officials:
The County agrees with this finding.

Corrective action: The County will research the suitability of upgrading the utility billing software.

Hyde County, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2010

Section II – Financial Statement Findings

Finding: 10 – 3 Segregation of Duties

Criteria: Duties should be segregated to provide reasonable assurance that transactions are handled appropriately.

Condition: There is a lack of segregation of duties among County personnel in the following areas: revenues, receipts, and receivables for both the governmental funds and the proprietary funds.

Effect: Transactions could be mishandled.

Cause: There are limited number of personnel for certain functions.

Recommendation: The duties should be segregated as much as possible and alternative controls should be used to compensate for lack of separation. The governing board should provide some of these controls.

Views of responsible officials:
The County agrees with this finding.

Corrective action: The County will continue to review procedures to improve internal controls in each department.

Hyde County, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2010

Section III – Federal Award Findings and Questioned Costs

Centers for Medicare and Medicaid Services

Passed through the NC Dept. of Health and Human Services

Program Name: Medical Assistance Program

CFDA # 93.778

Finding: 10 – 4

SIGNIFICANT DEFICIENCY

Eligibility

Criteria: In accordance with Medicaid for the Aged, Blind, and Disabled eligibility guidelines, the requirement applicable in this case, the case record should contain documentation that tax records and Register of Deeds were checked to verify if the individual owns property. The case record should also contain the DMA-5008A, Adult Budget Sheet, or similar document showing how the budget was computed.

Condition: Six applicants did not have evidence that tax records or Register of Deeds was verified. One applicant did not have evidence that an Adult Budget Sheet was not completed.

Questioned Costs: \$0

Context: I examined 30 case records and determined that four applicants did not have evidence that tax records or Register of Deeds was verified. One of the case records did not have an Adult Budget Sheet completed.

Effect: Case record was incomplete.

Cause: During its review of files, the department did not verify that the supporting documentation for this program eligibility guidelines were included in the appropriate case record.

Recommendation: Case records should be reviewed to determine if the eligibility guideline documentation is complete.

Views of responsible officials and planned corrective actions: The county agrees with the finding and will implement adequate review procedures to ensure that this problem does not recur.

Hyde County, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2010

Section III – Federal Award Findings and Questioned Costs

Crosscutting Requirements

Passed through the NC Dept. of Health and Human Services
Division of Social Services
CFDA #: N/A

Finding: 10 – 5

SIGNIFICANT DEFICIENCY

Eligibility

Criteria: The Department of Social Services must have a written contract in place for all services, elements or components of a service provided by an agency, individual, etc. and reimbursed by the county department of social services utilizing federal and / or State funds administered through the Division of Social Services.

Condition: Multiple contract attachments did not have proper required signatures from the individual and / or county representative.

Questioned Costs: \$0

Context: I examined 8 contracts and determined that two contract attachments were not properly signed by the individual providing the services.

Effect: Contract attachments were not properly signed by both parties, if applicable.

Cause: During the contract approval and review process, the department did not verify that the supporting documentation and attachments were complete.

Recommendation: All contracts and applicable contract attachments must be signed by the agency or individual providing the service and the county representative. Contracts should be reviewed to determine if the required documentation is complete.

Views of responsible officials and planned corrective actions: The county agrees with the finding and will implement adequate review procedures to ensure that this problem does not recur.

Section IV – State Award Findings and Questioned Costs

None reported

Hyde County, North Carolina
Corrective Action Plan
For the Fiscal Year Ended June 30, 2010

Section II – Financial Statement Findings

Material Weakness

Finding: 10-1

Name of contact person: David Smitherman, Interim County Manager

Corrective Action: The County will continue to monitor procedures to appropriately bill and collect EMT patient receivables. The County will implement procedures to reconcile EMT patient receivable and EMS patient receivable reserve on a monthly basis.

Proposed Completion Date: The board will implement this procedure immediately.

Finding: 10-2

Name of contact person: David Smitherman, Interim County Manager

Corrective Action: The County will implement procedures to reconcile utility receivables on a monthly basis and research the suitability of upgrading the utility billing software to generate monthly deposit register and aged trial balance.

Proposed Completion Date: The board will implement this procedure immediately.

Finding: 10-3

Name of contact person: David Smitherman, Interim County Manager

Corrective Action: The County will segregate duties as much as possible and alternative controls will be used to compensate for lack of separation.

Proposed Completion Date: The board will implement this procedure immediately.

Hyde County, North Carolina
Corrective Action Plan
For the Fiscal Year Ended June 30, 2010

Section III – Federal Award Findings and Questioned Costs

Significant Deficiencies

Finding: 10-4

Name of contact person: David Smitherman, Interim County Manager

Corrective Action: The County agrees with the finding and will implement adequate review procedures to ensure that this problem does not recur.

Proposed Completion Date: The board will implement this procedure immediately.

Finding: 10-5

Name of contact person: David Smitherman, Interim County Manager

Corrective Action: The County agrees with the finding and will implement adequate review procedures to ensure that this problem does not recur.

Proposed Completion Date: The board will implement this procedure immediately.

Section IV – State Award Findings and Questioned Costs

None reported.

Hyde County, North Carolina
Summary Schedule of Prior Year Audit Findings
For the Fiscal Year Ended June 30, 2010

Finding: 09-1 Overpayment of Salaries and Wages
Status: Corrected.

Finding: 09-2 EMS Employee Working Off the Clock
Status: Corrected.

Finding: 09-3 Disparity of Pay Rates Between Mainland and Island EMS Personnel
Status: Corrected.

Finding: 09-4 EMS Wages Posted in Other Departments
Status: Corrected.

Finding: 09-5 Full Time EMS Personnel's Time Sheets
Status: Corrected.

Finding: 09-6 Account Reconciliations
Status: The County will implement procedures to appropriately bill and collect EMT patient receivables. The County will implement procedures to reconcile EMT patient receivable and EMT patient receivable reserve on a monthly basis.

Finding: 09-7 Account Reconciliations
Status: The County will implement procedures to reconcile utility receivables on a monthly basis and research the suitability of upgrading the utility billing software to generate monthly deposit register and aged trial balance.

Finding: 09-8 Segregation of Duties
Status: Duties are being separated as much as possible and alternative controls are being implemented to compensate for lack of separation. The Board is becoming more involved in providing some of these controls.

Finding: 09-9 Food Stamp Eligibility Guidelines
Status: Corrected.

Finding: 09-10 Medicaid for the Aged, Blind, and Disabled Eligibility Guidelines
Status: Case records should be reviewed to determine if the eligibility guideline documentation is complete.

Finding: 09-11 Medicaid Eligibility Guidelines
Status: Case records should be reviewed to determine if the eligibility guideline documentation is complete.

HYDE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2010

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
Federal Awards:				
<u>U.S. Dept. of Agriculture</u>				
<u>Food and Nutrition Service</u>				
Passed-through the N.C. Dept. of Health and Human Services:				
Division of Social Services:				
Administration:				
<u>Food Stamp Cluster:</u>				
Food Stamp Program - Direct Benefit Payment	10.551	1,267,624	-	-
State Administrative Matching Grants for the Food Stamp Program	10.561	119,909	-	79,909
Total Food Stamp Cluster		1,387,533	-	79,909
Passed-through the N.C. Dept. of Health and Human Services:				
Division of Public Health:				
Administration:				
Special Supplemental Nutrition Program for Women, Infants, & Children				
Direct Benefit Payments:	10.557	30,080	-	-
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	94,832	-	-
<u>Natural Resources Conservation Service</u>				
Passed through N.C. Dept of Agriculture:				
Division of Conservation Planning and Technical Assistance:				
Watershed Protection and Flood Prevention	10.904	3,691,930	-	-
Communities Facilities Loans	10.766	905,173	-	-
Total U.S. Dept. of Agriculture		6,109,548	-	79,909
<u>U.S. Dept. of Housing and Urban Development</u>				
<u>Office of Community Planning and Urban Development</u>				
Passed-through N.C. Dept of Commerce:				
Division of Community Assistance:				
Community Development Block Grant Small Cities:				
Revitalization Strategy	14.228	27,413	-	-
Scattered Site Housing	14.228	62,914	-	-
Capacity Building	14.228	8,643	-	-
Small Business & Entrepreneurial Assistance	14.228	43,532	-	-
Economic Development	14.228	85,324	-	-
Total Community Development Block Grant Small Cities		247,826	-	-
Passed-through N.C. Housing Finance Agency				
Home Investment Partnership Program	14.239	41,343	-	-
Total U.S. Dept. of Housing and Urban Development		289,169	-	-
<u>U.S. Dept. of Transportation</u>				
<u>Federal Aviation Administration</u>				
Passed-through the N.C. Department of Transportation:				
Airport Improvement Program	20.106	171,056	-	-
Total U.S. Dept. of Transportation		171,056	-	-
<u>U.S. Department of Health and Human Services</u>				
<u>Administration on Aging:</u>				
NC Division of Aging and Adult Services				
Passed through the Albemarle Commission:				
Aging Cluster:				
Special Programs for Aging - Title III	93.045	4,767	-	-
Passed-through the N.C. Dept. of Health and Human Services:				
Division of Social Services:				
<u>Foster Care and Adoption (Note 3)</u>				
<u>Child Care Development Fund Cluster</u>				
Title IV-E Foster Care - Administration	93.658	650	134	134
Title IV-E Adopt Subsidy and Vendor	93.659	10,833	2,191	2,191
Total Foster Care and Adoption (Note 3)		11,483	2,325	2,325

HYDE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2010

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
<u>Division of Social Services:</u>				
Adoption / foster care	N/A	1,597	-	15,769
IV-E CPS	93.658	1,099	549	549
IV-E Foster Care / Off Training	93.658	1,322	-	1,322
Permanency planning - Regular	93.645	1,160	451	-
In-home Services	93.667	2,405	-	344
Crisis Intervention Payments	93.658	41,773	-	-
Family Preservation	93.556	98	-	-
Tanf Domestic Violence	93.558	2,767	20	-
Work First	93.558	52,696	-	103,672
Low-income Energy	93.568	6,976	-	-
Social Services block grant	93.667	39,089	2,985	14,025
Total Administration for Children and Families		150,982	4,005	135,681
<u>Centers for Medicare and Medicaid Services</u>				
Passed-through N.C. Dept. of Health and Human Services:				
<u>Division of Social Services:</u>				
NC Health Choice	93.767	30,281	346	9,644
MA Expansion	93.778	7,042	7,042	-
MA Vehicle Expense	93.778	6,837	2,376	-
Medical Transportation Service	93.778	66,932	10,039	38,513
Medical Assistance	93.778	161,321	-	161,321
<u>Direct Benefit Payments:</u>				
TANF Payments and Penalties	93.558	67,664	-	-
AFDC Payments and Penalties	93.560	(146)	(40)	(40)
Energy Assistance Payment	93.568	45,946	-	-
Total Centers for Medicare and Medicaid Services		365,877	19,763	209,438
<u>Centers for Medicare and Medicaid Services</u>				
Passed-through the N.C. Dept. of Health and Human Services:				
<u>Division of Medical Assistance:</u>				
<u>Direct Benefit Payments:</u>				
Medical Assistance Program	93.778	5,406,719	1,973,093	579
<u>Subsized Child Care (Note 3)</u>				
<u>Child Care Development Fund Cluster:</u>				
<u>Division of Social Services:</u>				
Child Care Development Fund - Administration	93.596	59,525	-	-
<u>Division of Child Development:</u>				
Child Care Development Fund Block Grant	93.575	103,248	-	-
Child Care Development Fund - Mandatory	93.596	30,959	-	-
Child Care Development Fund - Match	93.596	19,788	10,633	-
Total Child Care Development Fund Cluster		213,520	10,633	-
Social Service Block Grant	93.667	1,316	-	-
Temporary Assistance For Needy Families	93.558	33,328	-	-
State Appropriations		-	12,888	-
TANF-MOE		-	32,202	-
Total Subsidized Child Care (Note 3)		248,164	55,723	-

HYDE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2010

Grantor/Pass-through <u>Grantor/Program Title</u>	Federal CFDA <u>Number</u>	Fed. (Direct & Pass-through) <u>Expenditures</u>	State <u>Expenditures</u>	Local <u>Expenditures</u>
Division of Public Health: Temporary Assistance for Needy Families	93.558	724	-	-
<u>Office of Population Affairs</u>				
Passed through N.C. Dept of Health and Human Services: Division of Public Health: Family Planning Services	92.217	22,415	-	-
<u>Centers for Disease Control</u>				
Passed through N.C. Dept. of Health and Human Services: Division of Public Health: Immunization Program / Aid to County Funding	93.268	9,355	-	-
Prevention - Investigations And Technical Assistance	93.283	115,211	-	-
Statewide Health Promotion Program	93.991	14,937	-	-
ARRA - Immunizations	93.712	2,682	-	-
<u>Health Resources and Services Administration</u>				
Passed through N.C. Dept. of Health and Human Services: Division of Public Health: Maternal and child health block grant		58,823	-	-
Total U.S. Dept of Health and Human Services		6,432,139	2,054,909	348,023
<u>U.S. Dept. of Homeland Security</u>				
Passed through N.C. Dept of Crime Control and Public Safety: Division of Emergency Management: Hazard Mitigation Grant Program - Elevation	97.039	-	41,771	-
Emergency Management Performance Grant	97.042	165,947	-	-
Total U.S. Dept of Homeland Security		165,947	41,771	-
<u>U.S. Dept. of Justice</u>				
Passed through N.C. Dept of Crime Control and Public Safety: Division of Governor's Crime Commission: Edward Byrne Memorial Justice Assistance Grant	16.738	53,404	-	-
 Total federal awards		<u>13,221,263</u>	<u>2,096,680</u>	<u>427,932</u>
State Awards:				
<u>N.C. Dept. of Health and Human Services</u>				
Division of Social Services: State Aid to Counties				
County Funded Programs		-	-	457,449
State / County Special Assistance		-	-	18,827
Total Division of Social Services		-	-	476,276
Direct Benefit Payments: State / County Special Assistance Domiciliary Care		-	39,299	39,390
State Foster Care		-	10,498	3,499
Total Division of Social Service		-	49,797	42,889
Division of Public Health				
General		-	97,165	-
Communicable Disease		-	11,044	-
Tuberculosis		-	1,026	-
Public Health Nurse Training		-	400	-
TB Medical Services		-	540	-
AIDS - State		-	500	-
LHD Smokefree Law		-	167	-
Women's Preventive Health		-	2,958	-
Risk Reduction / Health Promotion		-	5,047	-
Wisewoman		-	1,035	-
Breast and Cervical Cancer Control		-	3,315	-
Preparedness and Response		-	35,575	-
Total Division of Public Health		-	158,772	-

HYDE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2010

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Fed. (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
Total N.C. Dept of Health and Human Services		-	208,569	519,165
<u>N.C. Dept. of Environmental and Natural Resources</u>				
Division of Soil and Water Conservation:				
Enhancement / Special Projects		-	25,131	-
Administration		-	49,722	-
Agricultural Cost Share Program		-	4,000	-
Total Division of Soil and Water Conservation		-	78,853	-
Total N.C. Dept of Environment, Health, and Natural Resources		-	78,853	-
<u>N.C. Dept. of Transportation</u>				
Division of Public Transportation:				
Elderly & Disabled Transportation Assistance		-	56,331	-
Rural General Public		-	53,436	-
Work First Transitional / Employment Transportation Asst.		-	4,328	-
Alignment Project		-	12,000	-
Total Dept. of Transportation		-	126,095	-
<u>N.C. Dept. of Administration</u>				
Division of Veteran's Affairs:				
Veterans Service Officer Grant		-	2,000	-
<u>N.C. Dept. of Commerce</u>				
Passed through the N.C. Rural Center:				
Division of Policies and Programs:				
NC Rural Center - Clean Water Bond Act		-	341,213	-
NC Rural Center - Economic Innovation Grant		-	16,668	-
Total N.C. Dept. of Commerce		-	357,881	-
Total State awards		-	773,398	519,165
Total federal and State awards		\$ 13,221,263	\$ 2,870,078	\$ 947,097

Notes to the Schedule of Expenditures of Federal and State Financial Awards:

- Basis of Presentation
The accompanying schedule of expenditures of federal and State awards includes the federal and State grant activity of Carolina County and is presented 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* and the State Single Audit Implementation Act. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. Benefit payments are paid directly to recipients and are not included in the county's basic financial statements. However, due to the county's involvement in determining eligibility, they are considered federal awards to the county and are included on this schedule.
- The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes:
Subsidized Child Care and Foster Care and Adoption.

