

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, 2011

	<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	\$ 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
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			(1,000)		
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, 2011

	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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal grants	\$ 366,649	\$ 366,650	\$ -	\$ 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	366,876	-	366,876	(330,227)
Total expenditures	366,649	366,876	-	366,876	(227)
-					
Other financing sources (uses)					
Transfers from other funds					
General Fund	-	-	226	226	226
Net change in fund balance	\$ -	\$ (226)	226	\$ (226)	\$ -
Fund balance, beginning			(226)		
Fund balance, ending			\$ -		

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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal	\$ 495,000	\$ 262,697	\$ 12,870	\$ 275,567	\$ (219,433)
Expenditures					
Economic and physical development					
Construction and rehabilitation	284,500	122,500	-	122,500	162,000
Capital outlay	136,500	90,000	-	90,000	46,500
Planning	17,000	22,228	-	22,228	(5,228)
Administration	57,000	27,771	12,870	40,641	16,359
Total expenditures	<u>495,000</u>	<u>262,499</u>	<u>12,870</u>	<u>275,369</u>	<u>219,631</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ 198</u>	<u>\$ 198</u>
Fund balance, beginning			<u>198</u>		
Fund balance, ending			<u>\$ 198</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, 2011

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Miscellaneous	\$ 3,139	\$ 3,072	\$ (67)
Expenditures:			
Economic and physical development	3,139	-	3,139
Net change in fund balance	<u>\$ -</u>	3,072	<u>\$ 3,072</u>
Fund balance, beginning		15,501	
Fund balance, ending		<u>\$ 18,573</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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal	\$ 200,000	\$ 182,540	\$ 6,263	\$ 188,803	\$ (11,197)
Expenditures					
Economic and physical development					
Other expenditures	200,000	182,540	6,263	188,803	11,197
Revenues over (under) expenditures	-	-	-	-	-
Net change in fund balance	\$ -	\$ -	-	\$ -	\$ -
Fund balance, beginning			1		
Fund balance, ending			\$ 1		

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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal grants	\$ 300,000	\$ 56,040	\$ 243,921	\$ 299,961	\$ (39)
Expenditures					
Economic and physical development					
Construction and rehab	64,400	23,757	24,825	48,582	15,818
Administration	20,000	20,033	8,946	28,979	(8,979)
Relocation	204,400	8,490	202,710	211,200	(6,800)
Clearance	11,200	3,825	7,375	11,200	-
Total expenditures	300,000	56,105	243,856	299,961	39
Net change in fund balance	\$ -	\$ (65)	\$ 65	\$ -	\$ -
Fund balance, beginning			(65)		
Fund balance, ending			\$ -		

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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental					
Federal grants	\$ 75,000	\$ 29,284	\$ 45,716	\$ 75,000	\$ -
Total Revenues	<u>75,000</u>	<u>29,284</u>	<u>45,716</u>	<u>75,000</u>	<u>-</u>
Expenditures:					
Economic and physical development					
Administration	7,500	3,750	29,156	32,906	(25,406)
Planning	67,500	25,534	16,560	42,094	25,406
Total expenditures	<u>75,000</u>	<u>29,284</u>	<u>45,716</u>	<u>75,000</u>	<u>-</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
Swan Quarter Water Shed District Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Ad valorem taxes	\$ 5,000	\$ 15,102	\$ 10,102
Total revenues	<u>5,000</u>	<u>15,102</u>	<u>10,102</u>
Expenditures:			
General Government	<u>5,000</u>	<u>1,763</u>	<u>3,238</u>
Net change in fund balance	<u>\$ -</u>	13,340	<u>\$ 13,340</u>
Fund balance, beginning		-	
Fund balance, ending		<u>\$ 13,340</u>	

Hyde County, North Carolina
CDBG-Revitalization Strategy 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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Construction	\$ 850,000	\$ -	\$ 61,269	\$ 61,269	\$ (788,731)
Total revenues	<u>850,000</u>	<u>-</u>	<u>61,269</u>	<u>61,269</u>	<u>(788,731)</u>
Expenditures					
Capital outlay					
Construction	850,000	-	61,269	61,269	788,731
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other financing sources (uses)					
Transfer from General Fund	-	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund balance, beginning			<u>-</u>		
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, 2011

	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	-	32,329	328	32,657	32,657
Total revenues	<u>750,000</u>	<u>782,329</u>	<u>328</u>	<u>782,657</u>	<u>32,657</u>
Expenditures					
Capital outlay					
Construction	1,088,000	1,071,714	-	1,071,714	16,286
Revenues over (under) expenditures	<u>(338,000)</u>	<u>(289,385)</u>	<u>328</u>	<u>(289,057)</u>	<u>48,943</u>
Other financing sources (uses)					
Transfer to General Fund	-	-	(48,943)	(48,943)	(48,943)
Transfer from General Fund	338,000	338,000	-	338,000	-
Total other financing sources (uses)	<u>338,000</u>	<u>338,000</u>	<u>(48,943)</u>	<u>289,057</u>	<u>(48,943)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 48,615</u>	<u>\$ (48,615)</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			11,078		
Prior period adjustment			37,537		
Fund balance, beginning as restated			<u>48,615</u>		
Fund balance, ending			<u>\$ -</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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental	\$ 8,775,122	\$ 8,787,122	\$ -	\$8,787,122	\$ 12,000
Investment earnings	200,000	532,954	1,818	534,772	334,772
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>9,466,455</u>	<u>1,818</u>	<u>9,468,273</u>	<u>353,551</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>(4,770,957)</u>	<u>1,818</u>	<u>(4,769,139)</u>	<u>298,072</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
Transfer to other funds:					
General fund	-	-	(296,965)	(296,965)	(296,965)
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>(296,965)</u>	<u>4,769,139</u>	<u>(298,072)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 295,147</u>	<u>(295,147)</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			295,147		
Fund balance, ending			<u>\$ -</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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental	\$ 285,000	\$ -	\$ -	\$ -	\$ (285,000)
Sales tax refund	-	4,104	-	4,104	4,104
Total revenues	<u>285,000</u>	<u>4,104</u>	<u>-</u>	<u>4,104</u>	<u>(280,896)</u>
Expenditures					
Capital outlay					
Construction	<u>285,000</u>	<u>281,925</u>	<u>-</u>	<u>281,925</u>	<u>3,075</u>
Revenues over (under) expenditures	<u>-</u>	<u>(277,821)</u>	<u>-</u>	<u>(277,821)</u>	<u>(277,821)</u>
Other financing sources (uses)					
Transfers from general fund	-	100,000	177,821	277,821	277,821
Total other financing sources	<u>-</u>	<u>100,000</u>	<u>177,821</u>	<u>277,821</u>	<u>277,821</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (177,821)</u>	177,821	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			<u>(177,821)</u>		
Fund balance, ending			<u>\$ -</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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental	\$ 86,550	\$ 69,981	\$ -	\$ 69,981	\$ (16,569)
Miscellaneous	-	70	-	70	70
Total revenues	<u>86,550</u>	<u>70,051</u>	<u>-</u>	<u>70,051</u>	<u>(16,499)</u>
Expenditures					
Capital outlay					
Construction	<u>115,400</u>	<u>94,192</u>	<u>-</u>	<u>94,192</u>	<u>21,208</u>
Revenues over (under) expenditures	<u>(28,850)</u>	<u>(24,141)</u>	<u>-</u>	<u>(24,141)</u>	<u>4,709</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>\$ 709</u>	<u>-</u>	<u>\$ 709</u>	<u>\$ 709</u>
Fund balance, beginning			<u>709</u>		
Fund balance, ending			<u>\$ 709</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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental	\$ 6,727,496	\$ 6,839,488	\$ 151,224	\$ 6,990,712	\$ 263,216
Sales and use tax refund	-	62,679	-	62,679	62,679
Total revenues	<u>6,727,496</u>	<u>6,902,167</u>	<u>151,224</u>	<u>7,053,391</u>	<u>325,895</u>
Expenditures					
Economic and physical development					
Capital outlay	<u>6,727,496</u>	<u>6,682,465</u>	<u>133,952</u>	<u>6,816,417</u>	<u>(88,921)</u>
Revenues over (under) expenditures	<u>-</u>	<u>219,702</u>	<u>17,272</u>	<u>236,974</u>	<u>236,974</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 219,702</u>	<u>17,272</u>	<u>\$ 236,974</u>	<u>\$ 236,974</u>
Fund balance, beginning as reported			281,394		
Prior period adjustment			(129,109)		
Fund balance, beginning as restated			<u>152,285</u>		
Fund balance, ending			<u>\$ 169,557</u>		

Hyde County, North Carolina
Wanchese Seafood Industrial Park 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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Golden Leaf Foundation	\$ 531,600	\$ -	\$ 212,640	\$ 212,640	\$ (318,960)
Total revenues	<u>531,600</u>	<u>-</u>	<u>212,640</u>	<u>-</u>	<u>(318,960)</u>
Expenditures					
Capital outlay					
Construction	531,600	-	-	-	531,600
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>212,640</u>	<u>-</u>	<u>212,640</u>
Other financing sources (uses)					
Capital loan proceeds	-	-	212,640	212,640	212,640
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>212,640</u>	<u>212,640</u>	<u>212,640</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>212,640</u>	<u>\$ -</u>	<u>\$ 212,640</u>
Fund balance, beginning			-		
Fund balance, ending			<u>\$ 212,640</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, 2011

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for services:			
Water sales		\$ 1,269,763	
Sewer charges		346,188	
Penalties and interest		45,440	
Total	<u>\$ 1,816,000</u>	<u>1,661,391</u>	<u>\$ 154,609</u>
Meter installations	<u>18,000</u>	<u>9,050</u>	<u>(8,950)</u>
Other operating revenues	<u>3,200</u>	<u>22,930</u>	<u>19,730</u>
Total operating revenues	<u>1,837,200</u>	<u>1,693,371</u>	<u>(143,829)</u>
Nonoperating revenues:			
Interest earnings	<u>6,000</u>	<u>8,681</u>	<u>2,681</u>
Total revenues	<u>1,843,200</u>	<u>1,702,052</u>	<u>(141,148)</u>
Expenditures:			
Water distribution and sewage collection:			
Salaries and employee benefits		687,725	
Supplies		62,081	
Other operating expenditures		524,967	
Computer support		5,747	
Total	<u>1,502,164</u>	<u>1,280,520</u>	<u>221,644</u>
Debt service:			
Interest and other charges		115,175	
Debt principal		52,000	
Total	<u>175,413</u>	<u>167,175</u>	<u>8,238</u>
Capital outlay:	<u>147,623</u>	<u>23,394</u>	<u>124,229</u>
Total expenditures	<u>1,825,200</u>	<u>1,471,089</u>	<u>354,111</u>
Other financing sources (uses):			
Fund balance appropriated	2,000	-	(2,000)
Transfer to other funds:			
General Fund	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>
Total other financing sources (uses)	<u>(18,000)</u>	<u>-</u>	<u>18,000</u>
Revenues and other financing sources over expenditures	<u>-</u>	230,963	<u>230,963</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, 2011

(continued)

	Final Budget	Actual	Variance Positive (Negative)
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Revenues and other financing sources over expenditures		230,963	
Reconciling items:			
Debt principal		52,000	
Capital outlay		23,394	
Increase in accrued vacation pay		(7,242)	
Depreciation		(330,160)	
Engelhard Water Treatment Plant:			
Capital contributions		1,942,303	
Interest earned		3,286	
Total reconciling items		1,683,581	
Change in net assets		\$ 1,914,544	

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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental:					
Federal and state grants	\$ 2,800,000	\$ 1,122,393	\$ 1,536,943	\$ 2,659,336	\$ (140,664)
Investment earnings	-	4,570	3,286	7,856	7,856
Total revenues	<u>2,800,000</u>	<u>1,126,963</u>	<u>1,540,229</u>	<u>2,667,192</u>	<u>(132,808)</u>
Expenditures:					
Capital outlay:					
Project Costs	3,253,476	1,650,225	1,824,475	3,474,700	(221,224)
Administrative	1,056,528	736,563	198,676	935,239	121,289
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>2,428,588</u>	<u>2,023,151</u>	<u>4,451,739</u>	<u>169,261</u>
Revenues under expenditures	<u>(1,821,000)</u>	<u>(1,301,625)</u>	<u>(482,922)</u>	<u>(1,784,547)</u>	<u>36,453</u>
Other financing sources					
Transfers from General Fund	401,000	401,000	-	401,000	-
Sales tax refund	-	14,500	-	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>1,835,500</u>	<u>-</u>	<u>1,835,500</u>	<u>14,500</u>
Revenues and other financing sources over (under) expenditures	<u>\$ -</u>	<u>\$ 533,875</u>	<u>(482,922)</u>	<u>\$ 50,953</u>	<u>\$ 50,953</u>
Fund balance, beginning			<u>533,875</u>		
Fund balance, ending			<u>\$ 50,953</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, 2011

	Project Authorization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental Federal and state grants	\$ 4,000,000	\$ 152,183	\$ 405,360	\$ 557,543	\$ (3,442,457)
Expenditures - Sewer Project:					
Capital outlay:					
Planning, design, & administration	367,000	355,410	-	355,410	11,590
Capital outlay	3,593,000	70,400	28,930	99,330	3,493,670
Administration	40,000	15,220	-	15,220	24,780
Total expenditures	<u>4,000,000</u>	<u>441,030</u>	<u>28,930</u>	<u>469,960</u>	<u>3,530,040</u>
Revenues over (under) expenditures	<u>-</u>	<u>(288,847)</u>	<u>376,430</u>	<u>87,583</u>	<u>87,583</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>\$ 36,153</u>	<u>376,430</u>	<u>\$ 412,583</u>	<u>\$ 412,583</u>
Fund balance, beginning			<u>36,153</u>		
Fund balance, ending			<u>\$ 412,583</u>		

Hyde County, North Carolina
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2011

	Beginning Balance	Additions	Deductions	Ending Balance
Social Services				
Assets:				
Cash and cash equivalents	\$ 8,090	\$ 44,692	\$ 46,324	\$ 6,458
Liabilities:				
Miscellaneous liabilities	\$ 8,090	\$ 44,692	\$ 46,324	\$ 6,458
Ocracoke Special Mosquito Control Fund				
Assets:				
Cash and cash equivalents	\$ 100,933	\$ 86,298	\$ 99,711	\$ 87,520
Taxes receivable	12,105	81,125	86,968	6,262
Total assets	<u>\$ 113,038</u>	<u>\$ 167,423</u>	<u>\$ 186,679</u>	<u>\$ 93,782</u>
Liabilities:				
Miscellaneous liabilities	\$ 100,933	\$ 86,298	\$ 99,711	\$ 87,520
Deferred revenues	12,105	81,125	86,968	6,262
Total liabilities	<u>\$ 113,038</u>	<u>\$ 167,423</u>	<u>\$ 186,679</u>	<u>\$ 93,782</u>
Fines and Forfeitures				
Assets:				
Cash and cash equivalents	\$ 159	\$ 47,273	\$ 47,277	\$ 155
Liabilities:				
Miscellaneous liabilities	\$ 159	\$ 47,273	\$ 47,277	\$ 155
Motor Vehicle Tax				
Assets:				
Cash and cash equivalents	\$ -	\$ 1,692	\$ 1,692	\$ -
Liabilities:				
Miscellaneous liabilities	\$ -	\$ 1,692	\$ 1,692	\$ -
Engelhard Municipal Sewer District				
Assets:				
Cash and cash equivalents	\$ 10,562	\$ 102,143	\$ 104,067	\$ 8,638
Liabilities:				
Miscellaenous liabilities	\$ 10,562	\$ 102,143	\$ 104,067	\$ 8,638
Totals - All Agency Funds				
Assets:				
Cash and cash equivalents	\$ 119,744	\$ 282,098	\$ 299,071	\$ 102,771
Taxes receivable	12,105	81,125	86,968	6,262
Total assets	<u>\$ 131,849</u>	<u>\$ 363,223</u>	<u>\$ 386,039</u>	<u>\$ 109,033</u>
Liabilities:				
Miscellaneous liabilities	\$ 8,249	\$ 93,657	\$ 95,293	\$ 6,613
Deferred revenues	12,105	81,125	86,968	6,262
Accounts payable	111,495	188,441	203,778	96,158
Total liabilities	<u>\$ 131,849</u>	<u>\$ 363,223</u>	<u>\$ 386,039</u>	<u>\$ 109,033</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, 2011**

<u>Fiscal Year</u>	<u>Uncollected Balance June 30, 2010</u>	<u>Additions</u>	<u>Collections And Credits</u>	<u>Uncollected Balance June 30, 2011</u>
2010-2011	\$ -	\$ 5,954,466	\$ 5,604,058	\$ 350,408
2009-2010	491,307	-	286,066	205,241
2008-2009	207,549	-	110,143	97,406
2007-2008	119,397	-	52,683	66,714
2006-2007	50,722	-	7,585	43,137
2005-2006	22,650	18,958	6,728	34,880
2004-2005	27,512	11,230	3,695	35,047
2003-2004	52,154	-	8,493	43,661
2002-2003	58,670	-	10,209	48,461
2001-2002	58,942	-	13,914	45,028
2000-2001	55,077	-	55,077	-
	<u>\$ 1,143,980</u>	<u>\$ 5,984,654</u>	<u>\$ 6,158,651</u>	<u>969,983</u>
Less: allowance for uncollectible accounts:				
				308,400
				100
				900
				<u>309,400</u>
Ad valorem taxes receivable - net:				
				654,359
				6,224
				<u>\$ 660,583</u>
Ad valorem taxes - General Fund				<u>\$ 6,180,946</u>
Reconciling items:				
				(123,910)
				104,537
				(426)
				(56,056)
				53,560
				<u>(22,295)</u>
				<u>\$ 6,158,651</u>

Hyde County, North Carolina
 Analysis of Current Tax Levy
 County - wide Levy
 For the Fiscal Year Ended June 30, 2011

	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	\$ 1,144,513,462	0.520	\$ 5,850,212	\$ 5,674,888	\$ 175,324
Mosquito tax			81,083	79,884	1,199
Swan Quarter Water Shed			16,277	16,277	-
West Quarter			3,898	3,898	-
Discoveries	519,808	0.520	2,174	2,174	-
Abatements	<u>(4,327,246)</u>		<u>(37,934)</u>	<u>(35,619)</u>	<u>(2,315)</u>
Total property valuation	<u>1,140,706,024</u>				
Net levy			5,915,710	5,741,502	174,208
Uncollected taxes at June 30, 2009			<u>349,586</u>	<u>316,538</u>	<u>33,048</u>
Current year's taxes collected			<u>\$ 5,566,124</u>	<u>\$ 5,424,964</u>	<u>\$ 141,160</u>
Current levy collection percentage			<u>94.09%</u>	<u>94.49%</u>	<u>81.03%</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, 2011, which collectively comprises the Hyde County's basic financial statements, and have issued my report thereon dated December 9, 2011. 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

Management of Hyde County is responsible for establishing and maintaining effective 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.

A deficiency in internal control exists when 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 misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of the internal control over financial reporting was for limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, I identified certain deficiencies in internal control over financial reporting described in the accompanying schedule of findings and responses that we consider to be significant deficiencies in internal control over financial reporting, which includes items 11-01, 11-02, and 11-03. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 11-04 and 11-05.

The County's responses to the findings identified in my audit are described in the accompanying schedule of findings and responses. I did not audit the County's responses 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 Hain, CPA". The signature is written in a cursive style with a large initial 'A'.

Farmville, North Carolina
December 9, 2011

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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, 2011. 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, 2011. 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 11-04 and 11-05.

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 11-04 and 11-05. 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.

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

Farmville, North Carolina
December 9, 2011

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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, 2011. 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, 2011.

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.

A handwritten signature in black ink that reads "Andrew Hain, CPA". The signature is written in a cursive style with a large initial 'A'.

Farmville, North Carolina
December 9, 2011

Hyde County, North Carolina
Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2011

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? ___ Yes _x_ No
- Significant Deficiency(s) identified that are not considered to be material weaknesses _x_ Yes ___ 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 and 10.561	Supplemental Nutrition Assistance Program Cluster
10.770	Water and Waste Disposal Loans and Grants
14.228	Community Development Block Grant
93.778	Medicaid

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, 2011

State Awards

Internal control over major State programs:

- Material weakness(es) identified? Yes No

- Significant Deficiency(s) identified
that are not considered to be
material weaknesses Yes 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 No

Identification of major State programs:

Program Name
State Aid to Counties

Hyde County, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2011

Section II – Financial Statement Findings

Significant Deficiencies

Finding: 11 – 1 Account Reconciliations

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

Condition: The County did not reconcile various general ledger accounts during the fiscal year.

Effect: The County's account receivables and account payables were materially incorrect at year end in both the governmental activities and business-type activities.

Cause: At year end, the County did not have a closing process in place to reconcile the various balance sheet items and material income statement accounts. In previous years, the County relied on the auditor to reconcile material balance sheet and income statement items at year end.

Recommendation: The County should reconcile the general ledger accounts to supporting documentation on a periodic basis.

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

Corrective action: The County will implement procedures to reconcile material general ledger accounts on a periodic basis.

Finding: 11 – 2 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 is a 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, 2011

Section II – Financial Statement Findings

Finding: 11 – 3 USDA Loan Requirement

Criteria: Entities with loans from the United States Department of Agriculture (“USDA”) requiring a savings account should maintain a separate savings account for the required reserve.

Condition: The County has not established a savings account for the required reserve.

Effect: The County has not followed loan requirements established by the USDA.

Cause: The County was unaware of this requirement.

Recommendation: The County should establish a savings account at a bank for the required reserve.

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

Corrective action: The County will establish a savings account at a bank and make the required deposits annually to meet the requirements established by the USDA.

Hyde County, North Carolina
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2011

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: 11 – 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.
- Condition: Three of the fifteen applicants did not have evidence that tax records or Register of Deeds was verified.
- Questioned Costs: \$0; All eligibility requirements were met upon subsequent review of property records. All recipients were still eligible after the subsequent review.
- Context: I examined fifteen case records and determined that three applicants did not have evidence that tax records or Register of Deeds was verified.
- Effect: Case record was incomplete.
- Cause: During its review of files, the department did not verify that the supporting documentation for this program's eligibility guidelines was 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, 2011

Section III – Federal Award Findings and Questioned Costs

Reporting Requirements

Finding: 11 – 5 Data Collection Form

SIGNIFICANT DEFICIENCY

Criteria: Entities required to have a Single Audit performed should complete the Data Collection Form and file it with the Single Audit Clearinghouse within 9 months of the year end.

Condition: The County has not completed a Data Collection Form for the years ended June 30, 2009 or June 30, 2010.

Questioned Costs: \$0; This is a reporting issue that will be corrected.

Effect: The County has not followed reporting guidelines.

Cause: The County was unaware of this requirement.

Recommendation: The County should complete the Data Collection Form for the fiscal year ended June 30, 2011 as soon as the audit engagement is complete.

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

Corrective action: The County will complete the required Data Collection Form for the fiscal year ended June 30, 2009, 2010, and 2011.

Section IV – State Award Findings and Questioned Costs

None reported

Hyde County, North Carolina
Corrective Action Plan
For the Fiscal Year Ended June 30, 2011

Section II – Financial Statement Findings

Significant Deficiency

Finding: 11-1

Name of contact person: Mazie Smith, County Manager

Corrective action: The County agrees with the finding will implement procedures and processes to reconcile material general ledger accounts on a periodic basis.

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

Finding: 11-2

Name of contact person: Mazie Smith, County Manager

Corrective Action: The County agrees with the finding and 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.

Finding: 11-3

Name of contact person: Mazie Smith, County Manager

Corrective Action: The County agrees with the finding and will establish a savings account at a bank and make the required deposits annually to meet the requirements established by the USDA.

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

Hyde County, North Carolina
Corrective Action Plan
For the Fiscal Year Ended June 30, 2011

Section III – Federal Award Findings and Questioned Costs

Significant Deficiencies

Finding: 11-4

Name of contact person: Mazie Smith, 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: 11-5

Name of contact person: Mazie Smith, County Manager

Corrective Action: The County agrees with the finding and will complete the required Data Collection Form for the fiscal year ended June 30, 2009, 2010, and 2011.

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, 2011

Finding: 10-1 Account Reconciliations

Status: Corrected.

Finding: 10-2 Account Reconciliations

Status: Corrected.

Finding: 10-3 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: 10-4 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: 10-5 Written Contracts

Status: Corrected.

HYDE COUNTY, NORTH CAROLINA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 For the Year Ended June 30, 2011

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Local Expenditures
Federal Awards:				
<u>J.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>Supplemental Nutrition Assistance Program Cluster:</u>				
State Administrative Matching Grants for				
the Supplemental Nutrition Assistance Program	10.561	120,893	-	79,782
Total Supplemental Nutrition Assistance Cluster		120,893	-	79,782
Passed-through the N.C. Dept. of Health and Human Services:				
Division of Public Health:				
Administration:				
Special Supplemental Nutrition Program for				
Women, Infants, & Children (WIC)	10.557	33,867	-	-
Direct Benefit Payments:				
Special Supplemental Nutrition Program for				
Women, infants, & Children (WIC)	10.557	93,529	-	-
<u>Natural Resources Conservation Service</u>				
Passed through N.C. Dept of Agriculture:				
Office of Rural Development:				
Water and Waste Disposal Loans and Grants	10.770	1,536,943	-	-
Total U.S. Dept. of Agriculture		1,785,232	-	79,782
<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 Investment and Assistance:				
North Carolina Small Cities CDBG and Neighborhood Stabilization	14.228	363,711	-	-
Program				
Total Community Investment and Assistance		363,711	-	-
Passed-through N.C. Housing Finance Agency				
Home Investment Partnership Program	14.239	6,263	-	-
Total U.S. Dept. of Housing and Urban Development		369,974	-	-
<u>U.S. Department of Election Assistance Commission</u>				
Help America Vote Act	90.401	701	-	-
Total U.S. Dept. of Election Assistance Commission		701	-	-
<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, Part C_Nutrition Services	93.045	1,562	-	-
Passed-through the N.C. Dept. of Health and Human Services:				
Division of Social Services:				
<u>Foster Care and Adoption Cluster</u>				
Foster Care - Title IV-E	93.658	12,280	2,747	2,746
Adoption Assistance	93.659	5,727	1,258	1,258
Total Foster Care and Adoption Cluster		18,007	4,005	4,004

HYDE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2011

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	1,658	-	
Title IV-E CPS	93.658	3,938	1,007	2,931
Title IV-E Foster Care / Off Training	93.658	4,603	-	4,603
Permanency planning - Families for Kids	93.645	1,456	-	3,187
State In-home Services Fund	93.667	1,239	-	485
Foster Care - Crisis Intervention Payments	93.658	50,720	-	177
Promoting Safe and Stable Families (Title IV-B, Subpart 2)	93.556	160	-	-
Child Support Enforcement Incentive Recovery	93.563	770	-	397
IV-D Administration	96.563	72,501	99	37,349
Family Violence Prevention Grant	96.671	1,002	-	-
Tanf Domestic Violence	93.558	3,474	-	-
Temporary Assistance for Needy Families - Work First Program	93.558	52,696	-	63,261
Low-income energy assistance	93.568	5,579	-	-
Social Services block grant	93.667	44,227	4,601	16,276
Total Administration for Children and Families		244,021	5,707	128,666
<u>Centers for Medicare and Medicaid Services</u>				
Passed-through N.C. Dept. of Health and Human Services:				
<u>Division of Social Services:</u>				
Children's Health Insurance Program - NC Healthchoice	93.767	19,413	388	5,969
Medical Assistance Expansion	93.778	7,053	7,053	-
Medical Assistance Vehicle Expense	93.778	7,549	2,710	-
Medical Transportation Service	93.778	64,460	9,256	37,679
Medical Assistance	93.778	169,644	-	169,644
<u>Direct Benefit Payments:</u>				
TANF Payments and Penalties	93.558	58,733	21	21
AFDC Payments and Penalties	93.560	(355)	(97)	(97)
Low-income energy assistance	93.588	58,571	-	131
Total Centers for Medicare and Medicaid Services		385,068	19,331	213,347
<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	4,803,735	2,025,598	1,099
<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	55,728	-	-
<u>Division of Child Development:</u>				
Child Care Development Fund Block Grant	93.575	63,877	-	-
Child Care Development Fund - Mandatory	93.596	27,048	-	-
Child Care Development Fund - Match	93.596	15,321	8,307	-
Total Child Care Development Fund Cluster		161,974	8,307	-
Social Service Block Grant	93.667	133	-	-
Temporary Assistance For Needy Families	93.558	22,290	-	-
Smart Start	N/A	-	369	-
State Appropriations	N/A	-	12,099	-
TANF-MOE	N/A	-	16,491	-
Total Subsidized Child Care (Note 3)		184,397	37,266	-

HYDE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2011

<u>Grantor/Pass-through</u> <u>Grantor/Program Title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Fed. (Direct &</u> <u>Pass-through)</u> <u>Expenditures</u>	<u>State</u> <u>Expenditures</u>	<u>Local</u> <u>Expenditures</u>
Division of Public Health: Temporary Assistance for Needy Families	93.558	724	-	-
<u>U.S. Department of Energy</u> Passed through N.C. Dept of Energy:				
Energy Efficiency and Renewable Energy Information	81.117	34,058	-	-
<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	4,701	-	-
Prevention - Investigations And Technical Assistance	93.283	74,195	-	-
NC Statewide Health Promotion Program	93.991	13,472	-	-
ARRA - Immunizations	93.712	18,925	-	-
<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 services block grant	93.994	57,422	-	-
Total U.S. Dept of Health and Human Services		5,840,287	2,091,907	347,116
<u>U.S. Dept. of Homeland Security</u> Passed through N.C. Dept of Crime Control and Public Safety:				
Division of Emergency Management:				
NC Mitigation (Hazard Mitigation Grant Program)	97.039	226,623	-	-
Emergency Management Performance Grant	97.042	12,395	-	-
Total U.S. Dept of Homeland Security		239,018	-	-
<u>U.S. Dept. of Justice</u> Passed through N.C. Dept of Crime Control and Public Safety:				
Division of Governor's Crime Commission:				
Byrne Justice Assistance Grant	16.738	53,838	-	-
 Total federal awards		8,289,050	2,091,907	426,898
State Awards:				
<u>N.C. Dept. of Health and Human Services</u>				
Division of Social Services:				
State Aid to Counties		-	422,299	-
County Funded Programs		-	16,806	-
State / County Special Assistance		-	12,407	-
Total Division of Social Services		-	451,512	-
Direct Benefit Payments:				
State / County Special Assistance Domiciliary Care		-	37,212	37,212
CWS Adoption Subsidy		-	951	951
State Foster Care		-	10,935	3,645
Total Division of Social Service		-	49,098	41,808
Division of Public Health				
General		-	97,165	-
Communicable Disease		-	11,044	-
Tuberculosis		-	1,566	-
Public Health Nurse Training		-	600	-
AIDS - State		-	500	-
Women's Preventive Health		-	2,958	-
Risk Reduction / Health Promotion		-	1,613	-
Breast and Cervical Cancer Control		-	2,550	-
Preparedness and Response		-	36,434	-
Total Division of Public Health		-	154,430	-

HYDE COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2011

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	-	-	655,040	41,808
<u>N.C. Dept. of Environmental and Natural Resources</u>				
Division of Soil and Water Conservation:				
Administration	-	-	51,330	-
Agricultural Cost Share Program	-	-	3,960	-
Total Division of Soil and Water Conservation	-	-	55,290	-
Total N.C. Dept of Environment, Health, and Natural Resources	-	-	55,290	-
<u>N.C. Dept. of Transportation</u>				
Division of Public Transportation:				
Elderly & Disabled Transportation Assistance	-	-	56,036	-
Rural General Public	-	-	52,642	-
Work First Transitional / Employment Transportation Asst.	-	-	6,577	-
Total Dept. of Transportation	-	-	115,255	-
<u>N.C. Dept. of Administration</u>				
Division of Veteran's Affairs:				
Veterans Service Officer Grant	-	-	2,000	-
<u>N.C. Dept of Crime Control and Public Safety</u>				
Division of Emergency Management				
Emergency Management Grant	-	-	32,375	-
Total State awards	-	-	859,960	41,808
Total federal and State awards	8,289,050	-	2,951,867	468,706

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.