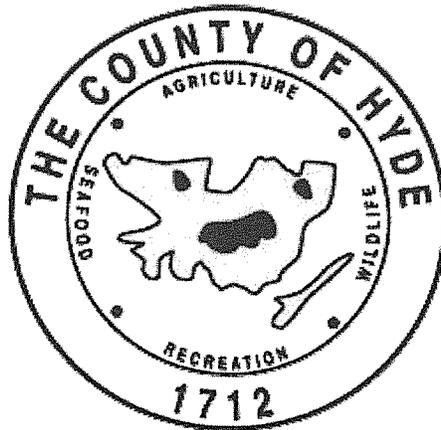


HYDE COUNTY



ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 2015

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NON-MAJOR GOVERNMENTAL FUNDS

Non-Major Governmental Funds are Special Revenue Funds and Capital Projects Funds.

Hyde County, North Carolina
Combining Balance Sheet
Non-Major Governmental Funds
For the Fiscal Year Ended June 30, 2015

	Special Revenue Funds	Capital Project Funds	Total
Assets:			
Cash and cash equivalents	\$ 1,807,257	\$ 25,589	\$ 1,832,846
Accounts receivable, net	31,909	-	31,909
Taxes receivable, net	2,015	-	2,015
Other Receivables	842,165	-	842,165
Due from other funds	99,070	-	99,070
Due from other governments	-	-	-
Total assets	<u>2,782,416</u>	<u>25,589</u>	<u>2,808,005</u>
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable and accrued liabilities	190,542	-	190,542
Due to other funds	151,249	-	151,249
Deferred Inflows of Resources	36,890	-	36,890
Total liabilities	<u>378,681</u>	<u>-</u>	<u>378,681</u>
Fund Balances:			
Restricted:			
Reserved by State Statute	835,689	-	835,689.0
Economic and physical development	517,165	-	517,165
Public Safety	-	-	-
Transportation	-	25,589	25,589
Other Purposes	133,586	-	133,586
Education	-	-	-
Committed:			
Public Safety	140,770	-	140,770
Human Services	592,589	-	592,589
Economic and physical development	137,208	-	137,208
Cultural and Recreation	8,578	-	8,578
Assigned:			
Subsequent years' expenditures	167,625	-	167,625
Unassigned	(129,475)	-	(129,475)
Total fund balances	<u>2,403,735</u>	<u>25,589</u>	<u>2,429,324</u>
Total liabilities, deferred inflows of resources	<u>\$ 2,782,416</u>	<u>\$ 25,589</u>	<u>\$ 2,808,005</u>

Hyde County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Non-Major Governmental Funds
June 30, 2015

	Special Revenue Funds	Capital Project Funds	Total
Revenues:			
Ad valorem taxes	\$ 57,881	\$ -	\$ 57,881
Other taxes and licenses	417,564	-	417,564
Restricted intergovernmental	661,269	15,973	677,242
Sales and Services	381,011	-	381,011
Investment earnings	229,338	-	229,338
Miscellaneous	11,058	-	11,058
Total revenues	<u>1,758,121</u>	<u>15,973</u>	<u>1,774,094</u>
Expenditures:			
Current:			
General government	393,428	-	393,428
Public safety	89,031	-	89,031
Economic and physical development	1,065,334	-	1,065,334
Human Services	112,432	-	112,432
Environmental Protection	11,377	-	11,377
Cultural and Recreation	100,708	-	100,708
Education	-	-	-
Capital Outlay	-	-	-
Total expenditures	<u>1,772,310</u>	<u>-</u>	<u>1,772,310</u>
Excess (deficiency) of revenues over expenditures	<u>(14,189)</u>	<u>15,973</u>	<u>1,784</u>
Other financing sources (uses):			
Transfers from other funds	268,813	-	268,813
Transfers to other funds	(818,333)	-	(818,333)
Debt service	(30,581)	-	(30,581)
Total other financing sources (uses)	<u>(580,101)</u>	<u>-</u>	<u>(580,101)</u>
Net change in fund balances	(594,290)	15,973	(578,317)
Fund balances, beginning	2,998,025	9,616	3,007,641
Prior period adjustment	-	-	-
Fund balances, beginning as restated	<u>2,998,025</u>	<u>9,616</u>	<u>3,007,641</u>
Fund balances, ending	<u>\$ 2,403,735</u>	<u>\$ 25,589</u>	<u>\$ 2,429,324</u>

Hyde County
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2015

	Special Revenue Funds						
	Ocracoke Occupancy Tax Fund	Hurricane Irene Fund	Hydeland Home Health	Mattamuskeet Opportunities	West Quarter District	Mainland Occupancy Tax	Hyde County Senior Center
					4-H	E-911	
Assets:							
Cash and cash equivalents	\$ 545,728	\$ 21,844	\$ 643,298	\$ -	\$ 37,617	\$ 20,332	\$ 186,161
Accounts receivable, net	-	-	8,417	-	-	-	-
Taxes Receivable, net	-	-	-	-	11	-	-
Other Receivables	-	-	-	-	-	-	-
Due from other funds	-	-	93,000	-	-	-	-
Due from other governments	-	-	-	-	-	200	-
Total assets	\$ 545,728	\$ 21,844	\$ 744,715	\$ -	\$ 37,628	\$ 20,332	\$ 186,161
							\$ 65,094
Liabilities and Fund Balances:							
Liabilities:							
Accounts payable and accrued liabilities	\$ 29,563	\$ 581	\$ 9,103	\$ -	\$ 650	\$ 75	\$ 2,210
Due to other funds	-	-	-	-	-	-	-
Deferred Inflows of Resources	-	-	10,162	-	11	-	-
Total liabilities	29,563	581	19,265	-	661	75	2,210
							2,614
Fund Balances:							
Restricted:							
Reserved by State Statute	-	-	8,417	-	-	-	-
Economic and physical development	516,165	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Cultural and Recreation	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Other Purposes	-	21,263	-	-	36,967	20,257	-
Education	-	-	-	-	-	-	-
Committed:							
Public Safety	-	-	-	-	-	-	-
Human Services	-	-	592,589	-	-	-	140,770
Environmental Protection	-	-	-	-	-	-	-
Economic and physical development	-	-	-	-	-	-	-
Tax Revaluation	-	-	-	-	-	-	-
Cultural and Recreation	-	-	-	-	-	-	8,578
Assigned:							
Subsequent year's expenditures	-	-	124,444	-	-	-	43,181
Unassigned	-	-	-	-	-	-	-
Total fund balances	516,165	21,263	725,450	-	36,967	20,257	183,951
							61,755
							62,480
Total liabilities, deferred inflows of resources, and fund balances	\$ 545,728	\$ 21,844	\$ 744,715	\$ -	\$ 37,628	\$ 20,332	\$ 186,161
							\$ 65,094

Hyde County
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2015

		Special Revenue Funds						
		HMGP -						
		CAPS/Personal	Isabel	CDBG	CDBG	CDBG	CDBG	
		Care Chore	Elevation	Supplemental	Scattered	SBEA Hyde	Program	
		Health	Project	Assistance	Site Project	Project	Repayment	
Assets:	Revolving							
	Loan							
Cash and cash equivalents	\$ 137,208	\$ 78,098	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
Accounts receivable, net	-	22,767	-	-	-	-	-	
Taxes Receivable, net	-	-	-	-	-	-	-	
Other Receivables	826,547	15,618	-	-	-	-	-	
Due from other funds	-	-	-	-	-	-	-	
Due from other governments	-	-	-	-	-	-	-	
Total assets	\$ 963,755	\$ 116,483	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
Liabilities and Fund Balances:								
Liabilities:								
Accounts payable and accrued liabilities	\$ -	\$ 349	\$ -	\$ -	\$ -	\$ -	-	
Due to other funds	-	93,000	-	-	-	-	-	
Deferred Inflows of Resources	-	22,767	-	-	-	-	-	
Total liabilities	-	116,116	-	-	-	-	-	
Fund Balances:								
Restricted:								
Reserved by State Statute	826,547	-	-	-	-	-	-	
Economic and physical development	-	-	-	-	-	-	1,000	
Public Safety	-	-	-	-	-	-	-	
Cultural and Recreation	-	-	-	-	-	-	-	
Human Services	-	-	-	-	-	-	-	
Transportation	-	-	-	-	-	-	-	
Other Purposes	-	-	-	-	-	-	-	
Education	-	-	-	-	-	-	-	
Committed:	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	
Human Services	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	
Economic and physical development	137,208	-	-	-	-	-	-	
Tax Revaluation	-	-	-	-	-	-	-	
Cultural and Recreation	-	-	-	-	-	-	-	
Assigned:	-	-	-	-	-	-	-	
Subsequent year's expenditures	-	-	-	-	-	-	-	
Unassigned	-	367	-	-	-	-	-	
Total fund balances	963,755	367	-	-	-	-	1,000	
Total liabilities, deferred inflows of resources, and fund balances	\$ 963,755	\$ 116,483	\$ -	\$ -	\$ -	\$ -	\$ 1,000	

	Special Revenue Funds					Total Nonmajor Special Revenue Funds
	Swan Quarter Water Shed District	CDBG - Contingency Fund	PDM Program Fund	Homemaker Fund		
Assets:						
Cash and cash equivalents	\$ 57,170	\$ -	\$ -	\$ 745	\$ 1,807,257	
Accounts receivable, net	-	-	-	-	31,909	
Taxes Receivable, net	2,004	-	-	-	2,015	
Other Receivables	-	-	-	-	842,165	
Due from other funds	-	-	-	5,870	99,070	
Due from other governments	-	-	-	-	-	
Total assets	<u>\$ 59,174</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,615</u>	<u>\$ 2,782,416</u>	
Liabilities and Fund Balances:						
Liabilities:						
Accounts payable and accrued liabilities	\$ 125	\$ -	\$ 139,866	\$ 97	190,542	
Due to other funds	-	-	58,249	-	151,249	
Deferred Inflows of Resources	3,950	-	-	-	36,890	
Total liabilities	<u>4,075</u>	<u>-</u>	<u>198,115</u>	<u>97</u>	<u>378,681</u>	
Fund Balances:						
Restricted:						
Reserved by State Statute	-	-	-	-	835,689	
Economic and physical development	-	-	-	-	517,165	
Public Safety	-	-	-	-	-	
Cultural and Recreation	-	-	-	-	-	
Human Services	-	-	-	-	-	
Transportation	-	-	-	-	-	
Other Purposes	55,099	-	-	-	133,586	
Education	-	-	-	-	-	
Committed:						
Public Safety	-	-	-	-	140,770	
Human Services	-	-	-	-	592,589	
Environmental Protection	-	-	-	-	-	
Economic and physical development	-	-	-	-	137,208	
Tax Revaluation	-	-	-	-	-	
Cultural and Recreation	-	-	-	-	8,578	
Assigned:						
Subsequent year's expenditures	-	-	-	-	167,625	
Unassigned	-	-	(198,115)	6,518	(129,475)	
Total fund balances	<u>55,099</u>	<u>-</u>	<u>(198,115)</u>	<u>6,518</u>	<u>2,403,735</u>	
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 59,174</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,615</u>	<u>\$ 2,782,416</u>	

Hyde County, North Carolina
 Non-Major Special Revenue Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2015

	Ocracoke Occupancy Tax Fund	Hurricane Irene Fund	Hydeland Home Health	Mattamuskeet Opportunities	West Quarter District	Mainland Occupancy Tax	4-H	E-911	Hyde County Senior Center
Revenues:									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 34,386	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	408,402	-	-	-	-	9,162	-	-	-
Restricted intergovernmental	-	381,676	-	-	-	-	-	-	40,907
Sales and Services	-	-	191,145	-	-	-	23,596	104,767	240
Investment earnings	3,888	-	5,583	-	74	-	-	519	-
Miscellaneous	7,576	-	-	-	-	-	-	-	2,481
Total revenues	419,866	381,676	196,728	-	34,460	9,162	23,596	105,286	43,628
Expenditures:									
Current:									
General government	-	-	323,344	-	15,342	-	-	-	49,159
Public safety	-	-	-	-	-	-	-	89,031	-
Economic and physical development	640,143	-	-	-	-	17,175	-	-	-
Human Services	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-
Cultural and Recreation	-	-	-	-	-	-	25,867	-	74,841
Education	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total expenditures	640,143	-	323,344	-	15,342	17,175	25,867	89,031	124,000
Excess (deficiency) of revenues over expenditures	(220,277)	381,676	(126,616)	-	19,118	(8,013)	(2,271)	16,255	(80,372)
Other financing sources (uses):									
Transfers from other funds	-	-	-	-	-	-	-	-	176,819
Transfers to other funds	-	(702,175)	(70,000)	-	-	-	-	-	-
Insurance Recovery	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	(30,581)	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(702,175)	(70,000)	-	-	-	-	(30,581)	176,819
Net change in fund balances	(220,277)	(320,499)	(196,616)	-	19,118	(8,013)	(2,271)	(14,326)	96,447
Fund balances, beginning	736,442	341,762	922,066	-	17,849	28,270	10,849	198,277	(33,967)
Prior period adjustment	-	-	-	-	-	-	-	-	-
Fund balances, beginning as restated	736,442	341,762	922,066	-	17,849	28,270	10,849	198,277	(33,967)
Fund balances, ending	\$ 516,165	\$ 21,263	\$ 725,450	\$ -	\$ 36,967	\$ 20,257	\$ 8,578	\$ 183,951	\$ 62,480

Hyde County
 Non-Major Special Revenue Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2015

	Revolving Loan	CAPS/Personal Care Chore Health	HMGP - Isabel Elevation Project	CDBG Supplemental Assistance	CDBG Scattered Site Project	CDBG SBEA Hyde Project	CDBG Program Repayment
Revenues:							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	-	-	-	-	-
Restricted intergovernmental	-	-	-	-	-	-	-
Sales and Services	-	61,263	-	-	-	-	-
Investment earnings	219,270	4	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	1,001
Total revenues	219,270	61,267	-	-	-	-	1,001
Expenditures:							
Current:							
General government	-	5,583	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Economic and physical development	-	-	-	-	-	-	-
Human Services	-	85,256	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-
Cultural and Recreation	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Capital Outlay	-	90,839	-	-	-	-	-
Total expenditures	-	90,839	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	219,270	(29,572)	-	-	-	-	1,001
Other financing sources (uses):							
Transfers from other funds	-	70,000	1,000	-	-	-	-
Transfers to other funds	-	-	-	(19,216)	-	-	(26,942)
Insurance Recovery	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources (uses)	-	70,000	1,000	(19,216)	-	-	(26,942)
Net change in fund balances	219,270	40,428	1,000	(19,216)	-	-	(25,941)
Fund balances, beginning	744,485	(40,061)	(1,000)	19,216	-	-	26,941
Prior period adjustment	-	-	-	-	-	-	-
Fund balances, beginning as restated	744,485	(40,061)	(1,000)	19,216	-	-	26,941
Fund balances, ending	\$ 963,755	\$ 367	\$ -	\$ -	\$ -	\$ -	\$ 1,000

Hyde County, North Carolina
 Non-Major Special Revenue Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2015

	Swan Quarter Water Shed District	CDBG - Contingency Fund	PDM Program Fund	Homemaker Fund	Total Nonmajor Special Revenue Funds
Revenues:					
Ad valorem taxes	\$ 23,495	\$ -	\$ -	\$ -	\$ 57,881
Other taxes and licenses	-	-	-	-	417,564
Restricted intergovernmental	-	-	219,251	19,435	661,269
Sales and Services	-	-	-	-	381,011
Investment earnings	-	-	-	-	229,338
Miscellaneous	-	-	-	-	11,058
Total revenues	23,495	-	219,251	19,435	1,758,121
Expenditures:					
Current:					
General government	-	-	-	-	393,428
Public safety	-	-	-	-	89,031
Economic and physical development	-	-	408,016	-	1,065,334
Human Services	-	-	-	27,176	112,432
Environmental Protection	11,377	-	-	-	11,377
Cultural and Recreation	-	-	-	-	100,708
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	11,377	-	408,016	27,176	1,772,310
Excess (deficiency) of revenues over expenditures	12,118	-	(188,765)	(7,741)	(14,189)
Other financing sources (uses):					
Transfers from other funds	-	585	-	20,409	268,813
Transfers to other funds	-	-	-	-	(818,333)
Insurance Recovery	-	-	-	-	-
Debt service	-	-	-	-	(30,581)
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	585	-	20,409	(580,101)
Net change in fund balances	12,118	585	(188,765)	12,668	(594,290)
Fund balances, beginning	42,981	(585)	(9,350)	(6,150)	2,998,025
Prior period adjustment	-	-	-	-	-
Fund balances, beginning as restated	42,981	(585)	(9,350)	(6,150)	2,998,025
Fund balances, ending	\$ 55,099	\$ -	\$ (198,115)	\$ 6,518	\$ 2,403,735

Hyde County, North Carolina
Ocracoke Occupancy Tax Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Taxes and Licenses:			
Occupancy tax	\$ 350,000	\$ 408,402	\$ 58,402
Investment Earnings	3,500	3,888	388
Sales and Services:			
Rent Income	-	7,576	7,576
Miscellaneous:			
Donations	5,000	-	(5,000)
Total revenues	<u>358,500</u>	<u>419,866</u>	<u>61,366</u>
Expenditures			
Economic and Physical Development:			
Total expenditures	<u>640,640</u>	<u>640,143</u>	<u>497</u>
Revenues Over (Under) Expenditures	<u>(282,140)</u>	<u>(220,277)</u>	<u>61,863</u>
Other Financing Sources (Uses)			
Fund Balance Appropriated	<u>282,140</u>	<u>-</u>	<u>(282,140)</u>
Total Other Financing Sources (Uses)	<u>282,140</u>	<u>-</u>	<u>(282,140)</u>
Net change in fund balance	<u>\$ -</u>	<u>(220,277)</u>	<u>\$ (220,277)</u>
Fund balance, beginning		<u>736,442</u>	
Fund balance, ending		<u>\$ 516,165</u>	

Hyde County
Hydeland Home Health Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Sales and Services:			
Fees	\$ 238,000	\$ 191,145	(46,855)
Investment Earnings	6,000	5,583	(417)
Total revenues	<u>244,000</u>	<u>196,728</u>	<u>(47,272)</u>
Expenditures			
Salaries and Benefits	214,236	185,604	28,632
Other Expenses	160,134	137,740	22,394
Capital Outlay	-	-	-
Total Expenditures	<u>374,370</u>	<u>323,344</u>	<u>51,026</u>
Revenues Over (Under) Expenditures	<u>(130,370)</u>	<u>(126,616)</u>	<u>3,754</u>
Other Financing Sources (Uses)			
Transfers to other funds	(2,835)	(70,000)	(67,165)
Transfers from other funds	133,205	-	(133,205)
Total other financing sources	<u>130,370</u>	<u>(70,000)</u>	<u>(200,370)</u>
Net change in fund balance	<u>\$ -</u>	<u>(196,616)</u>	<u>\$ (196,616)</u>
Fund balance, beginning		<u>922,066</u>	
Fund balance, ending		<u>\$ 725,450</u>	

Hyde County
 Mattamuskeet Opportunities Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Sales and Services:			
East Behavior Health	\$ -	\$ -	-
Donations	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Human Services	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures)	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers from other funds			-
Total other financing sources	<u>-</u>	<u>-</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>\$ -</u></u>	

Hyde County
Mainland Occupancy Tax Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Other taxes and licenses:			
Occupancy taxes	\$ 25,075	\$ 9,162	(15,913)
Total revenues	<u>25,075</u>	<u>9,162</u>	<u>(15,913)</u>
Expenditures:			
Economic and Physical Development	<u>25,075</u>	<u>17,175</u>	<u>7,900</u>
Total expenditures	<u>25,075</u>	<u>17,175</u>	<u>7,900</u>
Revenues over (under) expenditures	<u>-</u>	<u>(8,013)</u>	<u>(8,013)</u>
Net change in fund balance	<u>\$ -</u>	<u>(8,013)</u>	<u>\$ (8,013)</u>
Fund balance, beginning		28,270	
Beginning of year, total		<u>\$ 20,257</u>	

Hyde County
4-H Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenues:			
Sales and Services:			
Fees	\$ 26,280	\$ 23,596	(2,684)
Total revenues	<u>26,280</u>	<u>23,596</u>	<u>(2,684)</u>
Expenditures:			
Cultural and Recreation	<u>26,280</u>	<u>25,867</u>	<u>413</u>
Total expenditures	<u>26,280</u>	<u>25,867</u>	<u>413</u>
Revenues over (under) expenditures	<u>-</u>	<u>(2,271)</u>	<u>(2,271)</u>
Other financing sources (uses):			
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(2,271)</u>	<u>\$ (2,271)</u>
Fund balance, beginning		10,849	
Beginning of year, total		<u>\$ 8,578</u>	

Hyde County
E-911 Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Sales and Services:			
E-911 and wireless charges	\$ 96,912	\$ 104,767	7,855
Investment Earnings	1,000	519	(481)
Total revenues	<u>97,912</u>	<u>105,286</u>	<u>7,374</u>
Expenditures:			
Public Safety	89,331	89,031	300
Total expenditures	<u>89,331</u>	<u>89,031</u>	<u>300</u>
Revenues over (under) expenditures	<u>8,581</u>	<u>16,255</u>	<u>7,674</u>
Other financing sources (uses):			
Debt service - principal	(29,783)	(29,783)	
Debt service - interest	(798)	(798)	
Transfer from (to) General Fund	22,000	-	(22,000)
Total other financing sources (uses)	<u>(8,581)</u>	<u>(30,581)</u>	<u>(22,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>(14,326)</u>	<u>\$ (14,326)</u>
Fund balance, beginning		198,277	
Beginning of year, total		<u>\$ 183,951</u>	

Hyde County
Hyde County Senior Center Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Restricted Intergovernmental:			
Federal and State Grants	\$ 15,000	\$ 40,907	25,907
Sales and Services:			
Rent Income	400	240	(160)
Miscellaneous:			
Fundraisers	1,000	2,481	1,481
Total revenues	<u>16,400</u>	<u>43,628</u>	<u>27,228</u>
Expenditures			
Administration	49,971	49,159	812
Cultural and Recreation	55,980	74,841	(18,861)
Total Expenditures	<u>105,951</u>	<u>124,000</u>	<u>(18,049)</u>
Revenues Over (Under) Expenditures)	<u>(89,551)</u>	<u>(80,372)</u>	<u>9,179</u>
Other Financing Sources (Uses)			
Transfers from other funds	89,551	176,819	87,268
Total other financing sources	<u>89,551</u>	<u>176,819</u>	<u>87,268</u>
Net change in fund balance	<u>\$ -</u>	96,447	<u>\$ 96,447</u>
Fund balance, beginning		<u>(33,967)</u>	
Fund balance, ending		<u>\$ 62,480</u>	

Hyde County
 Revolving Loan Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Investment Earnings	\$ -	\$ 219,270	\$ 219,270
Total revenues	<u>-</u>	<u>219,270</u>	<u>219,270</u>
Expenditures			
Economic and Physical Development	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures)	<u>-</u>	<u>219,270</u>	<u>219,270</u>
Other Financing Sources (Uses)			
Transfers to General Fund	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>219,270</u>	<u>\$ 219,270</u>
Fund balance, beginning		<u>744,485</u>	
Fund balance, ending		<u>\$ 963,755</u>	

Hyde County
CAPS/Personal Care Chore Health Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Sales and Services:			
Fees	124,475	61,263	(63,212)
Investment Earnings	-	4	4
Total revenues	<u>124,475</u>	<u>61,267</u>	<u>(63,208)</u>
Expenditures			
Human Services	115,350	85,256	30,094
Operating	9,125	5,583	3,542
Total Expenditures	<u>124,475</u>	<u>90,839</u>	<u>33,636</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(29,572)</u>	<u>(29,572)</u>
Other financing sources (uses):			
Transfer from (to) Other Funds	-	70,000	70,000
Total other financing sources	<u>-</u>	<u>70,000</u>	<u>70,000</u>
Net change in fund balance	<u>\$ -</u>	<u>40,428</u>	<u>\$ 40,428</u>
Fund balance, beginning		<u>(40,061)</u>	
Fund balance, ending		<u>\$ 367</u>	

Hyde County
 HMGP - Hurricane Isabel Elevation Project Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2015

	Project Authorization	Prior Years	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
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	<u>2,979,768</u>	<u>1,762,502</u>	<u>-</u>	<u>1,762,502</u>	<u>1,217,266</u>
Total expenditures	<u>2,979,768</u>	<u>1,762,502</u>	<u>-</u>	<u>1,762,502</u>	<u>1,217,266</u>
Revenues over (under) expenditures	<u>-</u>	<u>(1,000)</u>	<u>-</u>	<u>(1,000)</u>	<u>(1,000)</u>
Other financing sources (uses):					
Transfer from (to) General Fund	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>1,000</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			<u>(1,000)</u>		
Fund balance, ending			<u>\$ -</u>		

Hyde County
 CDBG Supplemental Assistance Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2015

	Project Authorization	Prior Years	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>
Revenues over (under) expenditures	<u>-</u>	<u>19,216</u>	<u>-</u>	<u>19,216</u>	<u>19,216</u>
Other financing sources (uses):					
Transfer from (to) General Fund	-	-	(19,216)	(19,216)	(19,216)
Total other financing sources	<u>-</u>	<u>-</u>	<u>(19,216)</u>	<u>(19,216)</u>	<u>(19,216)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 19,216</u>	<u>(19,216)</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			19,216		
Fund balance, ending			<u>\$ -</u>		

Hyde County, North Carolina
 CDBG Scattered Site Project Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2015

	Project Authorization	Prior Years	Actual Current Year	Total To Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental:					
Federal Grants	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ -
Total revenues	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>	<u>-</u>
Expenditures:					
Economic and Physical Development:					
Clearance	25,000	24,326		24,326	674
Planning	7,000	-		-	7,000
Administration	33,000	178,176		178,176	(145,176)
Reconstruction	335,000	197,498		197,498	137,502
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>	<u>-</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Transfer from General Fund	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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
 CDBG Jumpstart Hyde Project Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2015

	Project Authorization	Prior Years	Actual Current Year	Total To Date	Variance Positive (Negative)
Revenues:					
Restricted intergovernmental:					
Federal Grant	495,000	494,442	-	494,442	(558)
Total revenues	<u>495,000</u>	<u>494,442</u>	<u>-</u>	<u>494,442</u>	<u>(558)</u>
Expenditures:					
Economic and Physical Development:					
Construction and Rehabilitation	284,500	325,388	-	325,388	(40,888)
Capital Outlay	136,500	90,000	-	90,000	46,500
Planning	17,000	30,537	-	30,537	(13,537)
Administration	57,000	48,319	-	48,319	8,681
Total expenditures	<u>495,000</u>	<u>494,244</u>	<u>-</u>	<u>494,244</u>	<u>756</u>
Other Financing Sources (Uses)					
Transfers to General Fund	-	(198)	-	(198)	(198)
Total other financing sources	<u>-</u>	<u>(198)</u>	<u>-</u>	<u>(198)</u>	<u>(198)</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
 CDBG Program Repayment Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Miscellaneous		1,001	1,001
Total revenues	-	1,001	1,001
Expenditures			
Economic and Physical Development		-	-
Total Expenditures	-	-	-
Revenues Over (Under) Expenditures)	-	1,001	1,001
Other Financing Sources (Uses)			
Transfers from (to) other funds		(26,942)	(26,942)
Total other financing sources	-	(26,942)	(26,942)
Net change in fund balance	<u>\$ -</u>	(25,941)	<u>\$ (25,941)</u>
Fund balance, beginning		26,941	
Fund balance, ending		<u>\$ 1,000</u>	

Hyde County
 Swan Quarter Water Shed District Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad Valorem taxes	12,000	23,495	11,495
Total revenues	<u>12,000</u>	<u>23,495</u>	<u>11,495</u>
Expenditures			
Environmental Protection	12,000	11,377	623
Total Expenditures	<u>12,000</u>	<u>11,377</u>	<u>623</u>
Net change in fund balance	<u>\$ -</u>	12,118	<u>\$ 12,118</u>
Fund balance, beginning		<u>42,981</u>	
Fund balance, ending		<u>\$ 55,099</u>	

Hyde County
Homemaker Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Restricted Intergovernmental	27,369	19,435	(7,934)
Total revenues	<u>27,369</u>	<u>19,435</u>	<u>(7,934)</u>
Expenditures			
Human Services	27,369	27,176	193
Total Expenditures	<u>27,369</u>	<u>27,176</u>	<u>193</u>
Revenues Over (Under) Expenditures)	<u>-</u>	<u>(7,741)</u>	<u>(7,741)</u>
Other Financing Sources (Uses)			
Transfers from (to) other funds		20,409	20,409
Total other financing sources	<u>-</u>	<u>20,409</u>	<u>20,409</u>
Net change in fund balance	<u>\$ -</u>	<u>12,668</u>	<u>\$ 12,668</u>
Fund balance, beginning		<u>(6,150)</u>	
Fund balance, ending		<u>\$ 6,518</u>	

Hyde County
 CDBG - Contingency Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2015

	Project Authorization	Prior Years	Actual Current Year	Total To Date	Variance Positive (Negative)
Revenues:					
State Grants	600,000	625,754		625,754	25,754
Total revenues	<u>600,000</u>	<u>625,754</u>	<u>-</u>	<u>625,754</u>	<u>25,754</u>
Expenditures:					
Capital Outlay:					
Administration	41,500	44,583		44,583	(3,083)
Planning	3,500	-		-	3,500
Public Facility Improvements	555,000	581,756		581,756	(26,756)
Total expenditures	<u>600,000</u>	<u>626,339</u>	<u>-</u>	<u>626,339</u>	<u>(26,339)</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(585)</u>	<u>-</u>	<u>(585)</u>	<u>(585)</u>
Other Financing Sources (Uses)					
Transfers from (to) other funds	-	-	585	585	585
Total other financing sources	<u>-</u>	<u>-</u>	<u>585</u>	<u>585</u>	<u>585</u>
Net change in fund balance	<u>-</u>	<u>(585)</u>	585	<u>-</u>	<u>-</u>
Fund balance, beginning			<u>(585)</u>		
Fund balance, ending			<u>\$ -</u>		

Hyde County
PDM Program Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2015

	Project Authorization	Prior Years	Actual Current Year	Total To Date	Variance Positive (Negative)
Revenues:					
Restricted Intergovernmental:					
PDM Grant	411,283	188,170	106,399	294,569	(116,714)
Hazard Mitigation Grant	325,288	92,731	96,370	189,101	(136,187)
Owners Contribution	137,094	57,618	16,482	74,100	(62,994)
Total revenues	<u>873,665</u>	<u>338,519</u>	<u>219,251</u>	<u>557,770</u>	<u>(315,895)</u>
Expenditures:					
Economic and Physical Development:					
Planning	873,665	347,869	408,016	755,885	117,780
Total expenditures	<u>873,665</u>	<u>347,869</u>	<u>408,016</u>	<u>755,885</u>	<u>117,780</u>
Net Change in Fund Balance	<u>-</u>	<u>(9,350)</u>	<u>(188,765)</u>	<u>(198,115)</u>	<u>(198,115)</u>
Fund balance, beginning			<u>(9,350)</u>		
Fund balance, ending			<u>\$ (198,115)</u>		

CAPITAL PROJECT FUNDS

Hyde County
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2015

	Capital Project Funds		Total Nonmajor Capital Project Funds
	Wanchese Seafood Industrial Park	Airport Grant Fund	
Assets:			
Cash and cash equivalents		\$ 25,589	25,589
Accounts receivable, net		-	-
Taxes Receivable, net		-	-
Other Receivables		-	-
Due from other funds		-	-
Due from other governments		-	-
Total assets	\$ -	\$ 25,589	\$ 25,589
Liabilities and Fund Balances:			
Liabilities:			
Accounts payable and accrued liabilities		\$ -	-
Due to other funds		-	-
Deferred Inflows of Resources		-	-
Total liabilities	-	-	-
Fund Balances:			
Restricted:			
Transportation		25,589	25,589
Unassigned	-	-	-
Total fund balances	-	25,589	25,589
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ 25,589	\$ 25,589

Hyde County
 Non-Major Capital Project Funds
 Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 June 30, 2015

	Capital Project Funds		Total Nonmajor Capital Project Funds
	Wanchese Seafood Industrial Park Fund	Airport Grant Fund	
Revenues:			
Ad valorem taxes	\$ -	\$ -	\$ -
Other taxes and licenses	-	-	-
Restricted Intergovernmental	-	15,973	15,973
Sales and Services	-	-	-
Investment Earnings	-	-	-
Miscellaneous	-	-	-
Total revenues	-	15,973	15,973
Expenditures:			
Current:			
General government	-	-	-
Public Safety	-	-	-
Economic and Physical Development	-	-	-
Human Services	-	-	-
Environmental Protection	-	-	-
Cultural and Recreation	-	-	-
Education	-	-	-
Capital Outlay	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	15,973	15,973
Other financing sources (uses):			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Insurance Recovery	-	-	-
Sale of capital assets	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	-	15,973	15,973
Fund balances, beginning	-	9,616	9,616
Fund balances, ending	\$ -	\$ 25,589	\$ 25,589

Hyde County, North Carolina
Wanchese Seafood Industrial Park Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2015

	Project Authorization	Prior Years	Actual Current Year	Total To Date	Variance Positive (Negative)
Revenues:					
Golden Leaf Foundation	265,800	264,878		264,878	(922)
Total Revenues	<u>265,800</u>	<u>264,878</u>	-	<u>264,878</u>	<u>(922)</u>
Expenditures:					
Capital Outlay:					
Construction	265,800	265,671		265,671	129
Total expenditures	<u>265,800</u>	<u>265,671</u>	-	<u>265,671</u>	<u>129</u>
Revenues over (under) expenditures	-	(793)	-	(793)	(793)
Other financing sources (uses):					
Transfer from General Fund		793		793	793
Total other financing sources (uses)	-	<u>793</u>	-	<u>793</u>	<u>793</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning			-		
Fund balance, ending			<u>\$ -</u>		

Hyde County, North Carolina
 Airport Grant Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget and Actual
 From Inception and for the Fiscal Year Ended June 30, 2015

	Project Authorization	Prior Years	Actual Current Year	Total To Date	Variance Positive (Negative)
Revenues:					
Restricted Intergovernmental - State Grant	\$ 144,000	\$ 17,622	\$ 15,973	\$ 33,595	\$ (110,405)
Miscellaneous - Local Match	16,000	-	-	-	(16,000)
Total revenues	<u>160,000</u>	<u>17,622</u>	<u>15,973</u>	<u>33,595</u>	<u>(126,405)</u>
Expenditures:					
Capital Outlay:					
Airport Improvements	160,000	8,006	-	8,006	151,994
Total expenditures	<u>160,000</u>	<u>8,006</u>	<u>-</u>	<u>8,006</u>	<u>151,994</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 9,616</u>	15,973	<u>\$ 25,589</u>	<u>\$ 25,589</u>
Fund balance, beginning			<u>9,616</u>		
Fund balance, ending			<u>\$ 25,589</u>		

ENTERPRISE FUNDS

Hyde County, North Carolina
Water and Sewer Fund
Statement of Revenues and Expenditures
Budget and Actual (Non - GAAP)
For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for Services:			
Water sales	\$ 1,330,000	\$ 1,017,109	\$ (312,891)
Sewer charges	318,000	314,970	(3,030)
Penalties and Interest	25,000	24,095	(905)
Meter Installations	10,000	2,000	(8,000)
Other operating revenues	7,000	16,117	9,117
Total operating revenues	<u>1,690,000</u>	<u>1,374,291</u>	<u>(3,935)</u>
Nonoperating revenues:			
Interest Earnings	4,000	3,448	(552)
Total nonoperating revenues	<u>4,000</u>	<u>3,448</u>	<u>(552)</u>
Total revenues	<u>1,694,000</u>	<u>1,377,739</u>	<u>(4,487)</u>
Expenditures:			
Water distribution and Sewage Collection:			
Salaries and employee benefits	741,509	625,832	115,677
Supplies	73,500	52,250	21,250
Other operating expenditures	530,990	676,935	(145,945)
Computer support	8,000	13,481	(5,481)
Total water distribution and sewage collection	<u>1,353,999</u>	<u>1,368,498</u>	<u>(14,499)</u>
Debt Service:			
Interest and Other Charges	108,402	139,261	(30,859)
Debt Principal	123,179	124,179	(1,000)
Total debt service	<u>231,581</u>	<u>263,440</u>	<u>(31,859)</u>
Capital outlay	253,171	20,300	232,871
Total expenditures	<u>1,838,751</u>	<u>1,652,238</u>	<u>186,513</u>
Revenues over (under) expenditures	<u>(144,751)</u>	<u>(274,499)</u>	<u>182,026</u>
Other financing sources (uses):			
Loan Proceeds	\$ -	\$ -	\$ -
Transfer from (to) other funds			-
USDA Reserve	(7,400)	(7,400)	-
Fund Balance Appropriated	152,151	-	(152,151)
Total other financing sources (uses)	<u>144,751</u>	<u>(7,400)</u>	<u>(152,151)</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>(281,899)</u>	<u>\$ 29,875</u>

Hyde County, North Carolina
 Water and Sewer Fund
 Statement of Revenues and Expenditures
 Budget and Actual (Non - GAAP)
 For the Fiscal Year Ended June 30, 2015

	Budget	Actual	Variance Positive (Negative)
Reconciliation from budgetary basis (modified accrual) to full accrual:			
Revenues and other financing sources (uses) over (under) expenditures		(281,899)	
Reconciling items:			
Debt principal		124,179	
Capital outlay		20,300	
Decrease in accrued vacation pay		945	
Loan Proceeds		-	
Transfers		-	
Depreciation		(408,728)	
Total reconciling items		(263,304)	
Change in net position		\$ (545,203)	

Hyde County
Mattamuskeet Lodge Sewer Project Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non - GAAP)
From Inception and for the Fiscal Year Ended June 30, 2015

	Project Authorization	Actual			Total To Date	Variance Positive (Negative)
		Prior Years	Current Year	Completed Project		
Revenues:						
Restricted intergovernmental:						
Federal and State Grants	\$ 4,000,000	\$ 557,543	\$ -	\$ -	\$ 557,543	\$ (3,442,457)
Total revenues	<u>4,000,000</u>	<u>557,543</u>	<u>-</u>	<u>-</u>	<u>557,543</u>	<u>(3,442,457)</u>
Expenditures:						
Capital Outlay:						
Planning, design and administration	367,000	355,410	-	-	355,410	11,590
Capital outlay	3,593,000	111,568	-	-	111,568	3,481,432
Administration	40,000	15,220	-	-	15,220	24,780
Total expenditures	<u>4,000,000</u>	<u>482,198</u>	<u>-</u>	<u>-</u>	<u>482,198</u>	<u>3,517,802</u>
Revenues over (under) expenditures	-	75,345	-	-	75,345	75,345
Other financing sources (uses):						
Transfer from other funds		<u>325,000</u>	<u>-</u>	<u>-</u>	<u>325,000</u>	<u>325,000</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>\$ 400,345</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,345</u>	<u>\$ 400,345</u>
Fund Balance, beginning			<u>400,345</u>			
Fund Balance, ending			<u>\$ 400,345</u>			

AGENCY FUNDS

**Hyde County
Agency Funds
Combining Statement of Changes in Assets and Liabilities
June 30, 2015**

	Beginning Balance June 30, 2014	Additions	Deductions	Ending Balance June 30, 2015
Social Services				
Assets:				
Cash and cash equivalents	\$ 8,932			\$ 8,932
Liabilities:				
Miscellaneous Liabilities	\$ 8,932			\$ 8,932
Ocracoke Special Mosquito Control Fund				
Assets:				
Cash and cash equivalents	54,043		47	53,996
Taxes Receivable	4,633		4,217	416
Total Assets:	\$ 58,676	\$ -	\$ 4,264	\$ 54,412
Liabilities:				
Miscellaneous Liabilities	54,043	47		53,996
Deferred Revenues	4,633	4,217		416
	\$ 58,676	\$ 4,264	\$ -	\$ 54,412
Fines and Forfeitures				
Assets:				
Cash and cash equivalents	\$ -	\$ 2,853		\$ 2,853
Liabilities:				
Miscellaneous Liabilities	\$ -		\$ 2,853	\$ 2,853
Motor Vehicle Tax				
Assets:				
Cash and cash equivalents	\$ 358		\$ 358	\$ -
Liabilities:				
Miscellaneous Liabilities	\$ 358	\$ 358		\$ -
Engelhard Municipal Sewer District				
Assets:				
Cash and cash equivalents	\$ 10,531	\$ 2,384		\$ 12,915
Liabilities:				
Miscellaneous Liabilities	\$ 10,531		\$ 2,384	\$ 12,915
Totals - All Agency Funds				
Assets:				
Cash and cash equivalents	\$ 73,864	\$ 5,237	\$ 405	\$ 78,696
Taxes Receivable	4,633	-	4,217	416
Total assets	\$ 78,497	\$ 5,237	\$ 4,622	\$ 79,112
Liabilities:				
Miscellaneous liabilities	\$ 73,864	\$ 405	\$ 5,237	\$ 78,696
Deferred Revenues	4,633	4,217	-	416
Total liabilities	\$ 78,497	\$ 4,622	\$ 5,237	\$ 79,112

OTHER SCHEDULES

Hyde County
Analysis of Current Tax Levy
County - wide Levy
June 30, 2015

	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:	1,144,840,469	0.64	7,326,979	7,035,320	291,659
Discoveries:	-	0.64	-	-	-
Abatements:	(2,455,938)	0.64	(15,718)	(15,718)	-
Total property valuation	<u>\$ 1,142,384,531</u>				
Net levy			7,311,261	7,019,602	291,659
Uncollected taxes at June 30, 2015			377,838	376,709	1,129
Current year's taxes collected			<u>\$ 6,933,423</u>	<u>\$ 6,642,893</u>	<u>\$ 290,530</u>
Current levy collection percentage			<u>94.83%</u>	<u>94.63%</u>	<u>99.61%</u>



Compliance Section

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Compliance and Other Matters

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

County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC
December 31, 2015



Thompson, Price, Scott, Adams & Co, P.A.

P.O Box 398
1626 S. Madison Street
Whiteville, NC 28472
Telephone (910) 642-2109
Fax (910) 642-5958

Alan W. Thompson, CPA
R. Bryon Scott, CPA
Gregory S. Adams, CPA

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

Independent Auditors' Report

To the Board of County Commissioners
Hyde County, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Hyde County, North Carolina's, compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement and the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission, that could have a direct and material effect on each of the Hyde County's major federal programs for the year ended June 30, 2015. Hyde County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Hyde County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Hyde County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Hyde County's compliance.

Opinion on Each Major Federal Program

In our opinion, Hyde County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Hyde County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Hyde County internal control over compliance with the types of requirements that could have direct and material effect on major federal program to determine the auditing procedures that are appropriate in the circumstance for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we 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 federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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 federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our 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 significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co., P.A.
Whiteville, NC
December 31, 2015

Hyde County
Schedule of Findings and Questioned Costs
June 30, 2015

Section II - Financial Statement Findings

Finding: 15-01	Account Reconciliations
Criteria:	The County should appropriately reconcile all general ledger accounts
Condition:	The County did not reconcile various general ledger accounts during the fiscal year.
Effect:	Various general ledger accounts in both the governmental activities and business-type activities were inaccurate throughout the year.
Cause:	In some cases, multiple computer programs did not accurately communicate to
Recommendation:	The County should reconcile the general ledger accounts to supporting documentation on a monthly basis or consider hiring a fee accountant to assist staff with reconciling general ledger accounts.
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 monthly basis.

Hyde County
Schedule of Findings and Questioned Costs
June 30, 2015

Section II - Financial Statement Findings

Finding: 15-02	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 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
Schedule of Findings and Questioned Costs
June 30, 2015

Section II - Financial Statement Findings

Finding: 15-03	Budget Violation
Criteria:	G.S. 159-8(a) states that all moneys received and expended by a local government or public authority should be included in the budget ordinance. G.S. 159-8(a) states that each local government shall operate under an annual balanced budget. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balance is equal to appropriations.
Condition:	The County reflected no budgeted amounts for the Revolving Loan Fund and the CDBG Program Repayment Fund.
Effect:	Monies were spent that had not been appropriated as there was not budget reflected for these funds.
Cause:	The County did not properly adopt and record budget and budget amendments for the revenues and expenditures for these funds.
Recommendation:	Budget amendments should be adopted when revenues are received that exceed estimated revenues in the budget ordinance prior to expending the funds.
Views of responsible officials:	The County agrees with this finding.
Corrective action:	The County will continue to review procedures to improve the budget and budget amendment monitoring process.

Hyde County
 Schedule of Findings and Questioned Costs
 June 30, 2015

Section II - Financial Statement Findings

Finding: 15-04	Deficit Fund Balance
Criteria:	The County should maintain a positive fund balance in each of its funds.
Condition:	The County has one fund with a negative fund balance, the PDM Program Fund.
Effect:	The County's has a fund with a deficit fund balance. The General Fund advances money to the fund to pay expenditures of the fund.
Cause:	A portion of the County's General Fund fund balance is restricted due to the amount of expenditures paid in each fund in the prior fiscal years from the General Fund. The restricted fund balance has a negative impact on unassigned fund balance.
Recommendation:	The County should be more aware of spending in each of the funds to reduce the negative impact on unassigned fund balance in the General Fund.
Views of responsible officials:	The County agrees with this finding.
Corrective action:	The County will be more aware of future spending to ensure that these funds so not absorb the General Fund unassigned fund balance in the future.

Hyde County
Schedule of Findings and Questioned Costs
June 30, 2015

Section III - Federal Award Findings and Questioned Costs

Finding: 15-05 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 had not completed a Data Collection Form for the years ended June 30, 2009, 2010, 2011, 2012, and 2013.

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

Effect: The County has not followed reporting guidelines.

Cause: The County was not aware of this requirement prior to last year. The 2014 report has been filed.

Recommendation: The County should complete the Data Collection Form for the fiscal year ended June 30, 2015 as soon as the audit engagement is complete. Older years should also be submitted as soon as possible.

Views of responsible 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, 2011, 2012, 2013, and 2015.

Hyde County
Corrective Actions
June 30, 2015

Section II - Financial Statement Findings

Finding: 15-01

Name of Contact Person: William Rich, County Manager

Corrective Action: The County agrees with this finding and 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: 15-02

Name of Contact Person: William Rich, County Manager

Corrective Action: The County agrees with this 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: 15-03

Name of Contact Person: William Rich, County Manager

Corrective Action: The County agrees with this finding and in the future budget amendments will be adopted prior to making expenditures that exceed budgeted amounts.

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

Finding: 15-04

Name of Contact Person: William Rich, County Manager

Corrective Action: The County agrees with this finding and will be more aware of future spending to ensure that these funds do not absorb the General Fund unassigned fund balance in the future.

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

Hyde County
Corrective Actions
June 30, 2015

Section III - Federal Award Findings and Questioned Costs

Finding: 15-04

Name of Contact Person: William Rich, County Manager

Corrective Action: The County agrees with this finding and will complete the required Data Collection Form for the fiscal year ended June 30, 2009, 2010, 2011, 2012, and 2013.

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

Hyde County
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
June 30, 2015

- Finding: 14-01 Account Reconciliations
- Status: The County should reconcile general ledger accounts to supporting documentation on a periodic basis. Ongoing.
- Finding: 14-02 Segregation of Duties
- Status: Duties are being separated as much as possible and alternative controls are being
- Finding: 14-03 Budget Violation
- Status: There were substantially less budget violations this year compared to the prior year. However, there were still a couple of funds that reflected no budget. The staff will ensure that proper budget amendments are made and posted during the year, and that the board will approve a balanced budget for each fund in the future.
- Finding: 14-04 Deficit Fund Balance
- Status: There were substantially less deficit fund balances this year compared to the prior year. However, there was still one fund with a deficit fund balance. The staff should become more aware of spending in each of the funds to reduce the negative impact on unassigned fund balance in the General Fund.
- Finding: 14-05 Eligibility
- Status: This issue has been corrected.
- Finding: 14-06 Data Collection Form
- Status: The County did file the 2014 Data Collection Form. However the County still needs to complete the Data Collection Form for the fiscal years ended June 30, 2009, 2010, 2011, 2012, 2013, and 2015 as soon as the audit engagement is complete.

Hyde County, North Carolina
 Schedule of Expenditures of
 Federal and State Awards
 For The Fiscal Year Ended June 30, 2015

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Fed (Direct & Pass-through Expenditures</u>	<u>State Expenditures</u>	<u>Local Expenditures</u>
Federal Awards:					
Passed-through N.C. Dept of Health and Human Services:					
Division of Social Services:					
Administration:					
Supplemental Nutrition Assist Program Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		\$ 141,186	-	\$ 141,186
Fraud	10.561		73	-	73
Supplemental Nutrition Assist Program Cluster			<u>141,259</u>	<u>-</u>	<u>141,259</u>
Passed-through N.C. Dept of Health and Human Services:					
Division of Public Health:					
Administration:					
Special Supplemental Nutrition Program					
for Women, Infants and Children	10.557		28,851	-	-
Direct Benefit Payments:					
Special Supplemental Nutrition Program					
for Women, Infants and Children	10.557		46,875	-	-
Administration:					
Total U.S. Dept. of Agriculture			<u>216,985</u>	<u>-</u>	<u>141,259</u>
U.S. Department of Homeland Security					
Passed -through N.C. Department of Public Safety					
Division of Emergency Management					
Federal Disaster Assistance	97.048		254,316	84,772	-
Pre-Disaster Mitigation Program	97.014		68,928	-	-
Total U.S. Department of Homeland Security			<u>323,244</u>	<u>84,772</u>	<u>-</u>
U.S. Department of Education					
Passed through N.C. Department of Health and Human Services					
Division of Public Health					
Race to the Top - Early Learning Challenge	84.412		144,645	-	-
Total U. S. Department of Education			<u>144,645</u>	<u>-</u>	<u>-</u>
U.S. Department of Transportation					
Passed through N.C. Department of Transportation					
Hyde County Block 42	20.106		15,973	-	-
13-ED-025 Hyde Co Health Capital	20.513		9,335	1,167	-
15-ED-025 Hyde Co Health Capital	20.513		11,348	1,419	-
Total U. S. Department of Transportation			<u>36,656</u>	<u>2,586</u>	<u>-</u>
U.S. Dept. of Health and Human Services					
Passed-through N.C. Department of Health and Human Services:					
Division of Public Health:					
Temporary Assistance for Needy Families	93.558		597	-	-

Hyde County, North Carolina
Schedule of Expenditures of
Federal and State Awards
For The Fiscal Year Ended June 30, 2015

<u>Grantor/Pass-through</u> <u>Grantor/Program Title</u>	<u>Federal</u>	<u>State/</u>	<u>Fed (Direct &</u>	<u>State</u>	<u>Local</u>
	<u>CFDA</u>	<u>Pass-through</u>	<u>Pass-through</u>	<u>Expenditures</u>	<u>Expenditures</u>
	<u>Number</u>	<u>Grantor's</u>	<u>Expenditures</u>		
		<u>Number</u>		<u>Expenditures</u>	<u>Expenditures</u>
Statewide Health Promotion	93.991		2,263	-	-
Maternal and Child Health Services Block Grant	93.994		26,325	-	-
Immunization	93.268		1,018	-	-
Comprehensive Breast and Cervical Cancer Early	93.919		3,567	-	-
Preventive Health and Health Service Block Grant	93.758		18,283	-	-
Sexually Transmitted Disease Control	93.977		25	-	-
HPP and PHEP Aligned Coop Agreement	93.074		28,917	-	-
Family Planning Services	93.217		16,005	-	-
CDC - Tuberculosis	93.116		28	-	-
Passed-through N.C. Dept of Health and Human Services:					
Division of Aging and Adult Services:					
Administration on Aging:					
Passed-through Albemarle Commission:					
Special Programs for the Aging Title IIIB					
Title IIIC Nutrition	93.045		7,340	-	-
Total Aging Cluster			7,340	-	-
Division of Social Services:					
Administration:					
Adoption/Foster Care	N/A		460	-	5,463
Refugee Assistance Admin	93.566		74	-	-
State County Special Assistance	93.778		13,306	-	4,435
IV-D Administration	93.563		78,345	-	40,359
IV-D Offset Fees	93.563		281	-	145
Low Income Energy Assistance					
Administration	93.568		4,591	-	-
Direct Benefit Payments	93.568		48,100	-	-
Crisis Intervention Program	93.568		20,243	-	-
Temporary Assistance for Needy Families Cluster					
Temporary Assistance for Needy Families - Adm	93.558		12,676	-	13,868
Temporary Assistance for Needy Families- Services	93.558		35,029	-	43,329
TANF / Work First - Direct Benefit Payments	93.558		(2,842)	-	35,184
Total TANF Cluster			44,863	-	92,381

Hyde County, North Carolina
 Schedule of Expenditures of
 Federal and State Awards
 For The Fiscal Year Ended June 30, 2015

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Fed (Direct & Pass-through Expenditures</u>	<u>State Expenditures</u>	<u>Local Expenditures</u>
Administration for Children and Families					
Foster Care and Adoption Cluster					
Title IV-E Foster Care - Administration	93.658		-	-	-
IV-E Foster Care	93.658		9,080	1,226	5,570
IV-E CPS	93.658		2,487	1,691	1,329
Total Foster Care and Adoption			<u>11,567</u>	<u>2,917</u>	<u>6,899</u>
Stephanie Tubb Jones Child Welfare Services Program					
Permanency Planning	93.645		351	-	117
Total Division of Social Services			<u>222,181</u>	<u>2,917</u>	<u>149,799</u>
Division of Aging and Adult Services:					
Division of Social Services:					
SSBG - State In-Home Services	93.667		2,962	-	423
SSBG - Other Services 7 Training	93.667		35,525	4,578	13,367
Division of Child Development					
Subsidized Child Care (Note 4)					
Child Care Development Fund Cluster					
Division of Social Services:					
Child Care Development Fund - Administration	93.596		36,095	-	-
Division of Child Development:					
Child Care and Development Fund - Discretionary	93.575		45,024	-	-
Child Care and Development Fund - Mandatory	93.596		15,646	-	-
Child Care and Development Fund - Match	93.596		11,491	4,024	-
Total Child Care Development Fund Cluster			<u>108,256</u>	<u>4,024</u>	<u>-</u>
Temporary Assistance for Needy Families	93.558		11,115	-	-
Foster Care Title IV-E	93.658		839	434	-
TANF - MOE			-	9,910	-
Total Subsidized Child Care Cluster (Note 4)			<u>120,210</u>	<u>14,368</u>	<u>-</u>
Division of Medical Assistance					
Direct Benefit Payments					
Title XIX - Medicaid	93.778		4,917,896	2,835,636	(3,561)
Division of Social Services					
Administration					
Medical Assistance Program	93.778		317,165	-	108,082
Medical Transportation	93.778		37,967	-	37,967
Transportation Services					
Medical Assistance Program	93.778		32,843	17,024	-
Total Medical Assistance Program			<u>5,305,871</u>	<u>2,852,660</u>	<u>142,488</u>

Hyde County, North Carolina
 Schedule of Expenditures of
 Federal and State Awards
 For The Fiscal Year Ended June 30, 2015

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Fed (Direct & Pass-through Expenditures</u>	<u>State Expenditures</u>	<u>Local Expenditures</u>
Direct Benefit Payments					
State Children's Insurance Program -					
N.C. Health Choice	93.767		54,816	17,207	-
Division of Social Services					
Administration					
State Children's Insurance Program -					
N.C. Health Choice	93.767		4,943	274	1,280
Total State Children's Insurance Program - N.C. Health Choice			59,759	17,481	1,280
Total U.S. Dept. of Health and Human Services			5,850,876	2,892,004	307,357
Total Federal Awards			\$ 6,572,406	\$ 2,979,362	\$ 448,616

State Awards:

N.C. Dept. of Health and Human Services

Division of Public Health

General Aid to Counties	\$	-	\$	71,630	\$	-
Child Health		-		645		-
Maternal Health		-		1,259		-
HMHC Family Planning		-		1,736		-
Food & Lodging Fees		-		4,000		-
WHSF		-		3,214		-
Communicable Diseases		-		11,044		-
Risk Reduction/Health Promotion		-		5,278		-
HIV STD State		-		360		-
Sexually Transmitted Diseases		-		71		-
TB Medical Services		-		373		-
Tuberculosis		-		770		-
Breast and Cervical Cancer Control		-		7,650		-

Division of Child Development

Non-Allocating County Cost		-		-		73,674
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Hyde County, North Carolina
 Schedule of Expenditures of
 Federal and State Awards
 For The Fiscal Year Ended June 30, 2015

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Fed (Direct & Pass-through Expenditures</u>	<u>State Expenditures</u>	<u>Local Expenditures</u>
Division of Social Services:					
Work First Non Reimbursable			-	-	14,642
County Fund Programs			-	-	341,619
AFDC Incentive Program Integrity			-	94	-
Total Division of Social Services			-	94	356,261
Direct Benefit Payments:					
SC/SA Domiciliary Care			-	44,597	44,597
CWS - Adoption Subsidy & Vendor			-	11,412	3,804
Total N.C. Dept. of Health and Human Services			-	164,133	478,336
N.C. Dept. of Transportation					
Rural Operating Assistnace Program (ROAP) Cluster					
Elderly and Handicapped Transportation Assistance		36228.22.5.1	-	38,709	-
ROAP EDTAP		36220.10.5.1	-	41,781	-
ROAP Employment		36236.11.3.1	-	4,756	-
Total of N.C. Dept. of Transportation			-	85,246	-
N.C. Dept. of Environment and Natural Resources					
Division of Waste Management					
White Goods			-	1,863	-
Scrap Tire Program			-	7,916	-
Electronics Management			-	447	-
Total of N.C. Dept. of Environment and Natural Resources			-	10,226	-
N.C. Department of Public Safety					
Juvenile Crime Prevention Program			-	52,955	-
Total of N.C. Department of Public Safety			-	52,955	-

**Hyde County, North Carolina
Schedule of Expenditures of
Federal and State Awards
For The Fiscal Year Ended June 30, 2015**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>State/</u>		<u>Fed (Direct & Pass-through Expenditures</u>	<u>State Expenditures</u>	<u>Local Expenditures</u>
	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>			
N.C. Department of Public Instruction					
Public School Building Capital Fund-Lottery Proceeds			-	55,965	-
Total State Awards			\$ -	\$ 368,525	\$ 478,336
Total Federal and State Awards			\$ 6,572,406	\$ 3,347,887	\$ 926,952

Notes to the Schedule of Expenditures of Federal and State Awards

1 Basis of Presentation

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of Hyde County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2015. The information in this SEFSA is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, (Audits of States, Local Governments, and Non-Profit Organizations) and the State Single Audit Implementation Act. Because the SEFSA presents only a selected portion of the operations of Hyde County, it is not intended to and does not present the financial position, changes in net assets or cash flows of Hyde County.

2 Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments* or cost principles contained in the Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursements. Pass-through entity identifying numbers are presented where available.

5 Cluster of Programs

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, Foster Care and Adoption