



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

**DECEMBER 17, 2012
6:30 P.M.**

CALL TO ORDER BY THE CHAIRMAN

PRESENTATION OF COLORS

BROWNIE TROOP 2534
NEW LIFE BAPTIST CHURCH

INVOCATION

REVEREND RODNEY TAYLOR
ODELL BAPTIST CHURCH

MOMENT OF SILENCE

KENNETH MILLS

A. APPROVAL OR CORRECTION OF MINUTES

1. Approval or Correction of Meeting Minutes Pg. 4

B. APPROVAL OF THE AGENDA

1. Including Changes to the Agenda Pg. 442

C. RECOGNITIONS AND PRESENTATIONS

1. BOC - Proclamation - Dr. Martin Luther King, Jr. Day Pg. 33
2. BOC - Proclamation Commemorating Veterans Day Pg.35
3. County Manager - Recognition of Dana Eure on being selected Library Director of the Year by the North Carolina Public Library Directors Association (NCPLDA) Pg. 37
4. Human Resources - Recognition of Lieutenant James C. Clark on His Retirement from Cabarrus County Sheriff's Department Pg. 39

D. INFORMAL PUBLIC COMMENTS *(Each speaker is limited to 3 minutes)*

E. OLD BUSINESS

F. CONSENT AGENDA

(Items listed under Consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.)

1. Active Living and Parks Department - 2013 Fees and Charges Policy Pg. 41
2. BOC - Commissioner Appointments for 2013 Pg. 71
3. BOC - Designation of Voting Delegate for NCACC Legislative Goals Conference Pg. 86
4. BOC - Resolution Establishing the Board of Commissioners' 2013 Meeting Schedule Pg. 88
5. ITS - Memorandum of Agreement to Provide Managed Network Services to Kannapolis City Schools Pg. 91
6. Sheriff's Office - Award Service Weapon to Lieutenant James Clark Upon His Retirement Pg. 108
7. Tax Administration - Refund and Release Report - November 2012 Pg. 110

G. NEW BUSINESS

1. Human Services - North Carolina Department of Transportation - Public Transportation Division (NCDOT) Section 5311 Grant for the FY 2014 - Public Hearing - 6:30 PM Pg. 121
2. Finance - Qualified School Construction Bonds (QSCB) Reallocation Request for Cabarrus County Schools \$551,071 Pg. 149

H. APPOINTMENTS TO BOARDS AND COMMITTEES

1. Appointments - Firemen's Relief Fund Trustees Pg. 156

I. REPORTS

1. County Manager - Monthly Reports on Building Activity Pg. 160
2. Tourism Authority - Cabarrus County Tourism Authority FY 2011/2012 Year End Financials and Update on 1st Quarter of FY 2012/2013 Pg. 168
3. Finance - Presentation of the Fiscal Year 2012 Comprehensive Annual Financial Report Pg. 244
4. BOC - Receive Updates from Commission Members Who Serve as Liaisons to Municipalities or on Various Boards/Committees Pg. 430
5. Request for Applications for County Boards/Committees Pg. 431

J. GENERAL COMMENTS BY BOARD MEMBERS

K. WATER & SEWER DISTRICT OF CABARRUS COUNTY

L. CLOSED SESSION

M. ADJOURN

IN ACCORDANCE WITH ADA REGULATIONS, ANYONE WHO NEEDS AN ACCOMMODATION TO PARTICIPATE IN THE MEETING SHOULD NOTIFY THE ADA COORDINATOR AT 704-920-2100 AT LEAST FORTY-EIGHT (48) HOURS PRIOR TO THE MEETING.

Scheduled Meetings:

January 7, 2013	Work Session	4:00 p.m.	Multipurpose Room
January 22, 2013	Regular Meeting	6:30 p.m.	BOC Meeting Room
January 24-25, 2013	Legislative Goals Conf.	TBD	Durham, NC
February 1-2, 2013	Retreat	TBD	Camp T. N. Spencer
February 4, 2013	Work Session	4:00 p.m.	Multipurpose Room
February 18, 2013	Regular Meeting	6:30 p.m.	BOC Meeting Room

Mission: Through visionary leadership and good stewardship, we will ensure public safety, administer state requirements, determine county needs and provide services to continually enhance quality of life.

Vision: Our vision for Cabarrus is a county where our children learn, our citizens participate, our dreams matter, our families and neighbors thrive and our community prospers.

Channel 22 Broadcast Schedule

Cabarrus County Board of Commissioners' Meetings

The most recent Commissioners' meeting is broadcast at the following days and times. Agenda work sessions begin airing after the 1st Monday of the month and are broadcast for two weeks up until the regular meeting. Then the regular meeting begins airing live the 3rd Monday of each month and is broadcast up until the next agenda work session.

Sunday - Saturday	1:00 P.M.
Sunday - Tuesday	6:30 P.M.
Thursday & Friday	6:30 P.M.



CABARRUS COUNTY
BOARD OF COMMISSIONERS
REGULAR MEETING

DECEMBER 17, 2012
6:30 P.M.

AGENDA CATEGORY:

Approval or Correction of Minutes

SUBJECT:

Approval or Correction of Meeting Minutes

BRIEF SUMMARY:

The following meeting minutes are provided for correction or approval:

November 5, 2012 (Work Session)

November 19, 2012 (Regular Meeting)

REQUESTED ACTION:

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

Megan Smit, Clerk to the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS

- [November 5, 2012 Work Session](#)
 - [November 19, 2012 Regular Meeting](#)
-

The Board of Commissioners for the County of Cabarrus met for an Agenda Work Session in the Multipurpose Room at the Cabarrus County Governmental Center in Concord, North Carolina on Monday, November 5, 2012 at 4:00 p.m.

Present - Chairman: Elizabeth F. Poole
Vice Chairman: Larry M. Burrage
Commissioners: Christopher A. Measmer
Robert W. Carruth
H. Jay White, Sr.

Also present were Mike Downs, County Manager; Richard M. Koch, County Attorney; Jonathan Marshall, Deputy County Manager; Pam Dubois, Deputy County Manager and Megan Smit, Clerk to the Board.

Call to Order

Chairman Poole called the meeting to order at 4:04 p.m.

Approval of Agenda

Chairman Poole presented the following changes to the Agenda:

Changes to the Agenda - November 19, 2012

Additions:

Reports

Cardinal Innovations Healthcare Solutions - 1st Quarter Dashboard Report

UPON MOTION of Commissioner Measmer, seconded by Vice Chairman Burrage and unanimously carried, the Board approved the work session agenda as amended.

Closed Session

UPON MOTION of Vice Chairman Burrage, seconded by Commissioner Carruth and unanimously carried, the Board moved to go into closed session to discuss the negotiation and/or sale of real property as authorized by NCGS 143-318.11(a)(5). Jonathan Marshall, Pam Dubois, Dr. Barry Shepherd, Lynn Shue, Dr. Colleen Sain and Dave Burnett were invited into the closed session.

UPON MOTION of Vice Chairman Burrage, seconded by Commissioner Carruth and unanimously carried, the Board moved to come out of closed session.

Return to Open Session

Discussion Items - No Action

County Manager - Update on CCS and KCS QSCB (Qualified School Construction Bonds) Projects

Dave Burnett, Cabarrus County Schools (CCS), presented the following information as an update on the QSCB projects for CCS.

This section intentionally left blank.

Report on QSCB Funded Project Status

Cabarrus County Schools												
QSCB Funded Project Status												
As of October 19, 2012												
School	Project Description	Total Original Project Budget	Change In Budget	Requested Budget Amendment	Adjusted Project Budget	Amount Encumbered	Paid to Date	Bid Amount - Not encumbered	Estimated Future Expenses	Contingency for open projects	Balance Remaining	Project complete
Beverly Hills Elementary	Replace Windows in Four Classrooms	50,000	28,653	(1,912)	76,741	-	76,741	-	-	-	0	100%
Coltrane Webb Elementary	Remodel for Magnet School Program	180,000	(70,995)	-	79,004	-	79,004	-	-	-	0	100%
Central Cabarrus High	Replacement Windows & Doors	525,000	(96,657)	31,836	460,179	172,463	250,529	-	-	37,187	0	80%
Central Cabarrus High	Office Renovation & New Entry Vest.	150,000	170,077	-	320,077	3,650	316,114	-	-	-	314	97%
Concord High School	Replace Chilliers & Controls	895,451	(127,000)	(31,838)	736,615	27,398	669,154	-	-	-	40,063	97%
Concord High School	Dining Room Addition	500,000	95,000	-	595,000	36,325	475,473	-	23,202	-	0	85%
Concord High School	Auditorium Improvements	175,000	123,500	-	298,500	14,993	274,728	-	-	-	8,779	97%
Northwest Cabarrus High	Replace Chilliers & Controls	696,171	-	-	696,171	27,310	600,479	-	-	-	68,382	97%
Northwest Cabarrus High	Gym Addition	1,500,000	1,127,826	-	2,627,826	93,162	251,298	-	2,283,366	-	0	15%
PLC - J.N. Fries Middle	Remodel One Wing for PLC Program	200,000	-	1,812	201,812	-	197,394	-	4,518	-	0	95%
Subtotal		4,841,822	1,260,403	-	6,092,026	436,301	3,180,913	-	2,811,088	37,187	117,638	
Mechanical, Electrical and Plumbing Engineering												
Central Cabarrus High	Replace Chilliers & Controls	676,163	120,000	-	796,163	36,285	748,215	-	-	11,663	0	97%
Central Cabarrus High	Electrical Vault Code Upgrades	225,000	-	-	225,000	176,593	46,307	-	-	2,100	0	20%
Mt. Pleasant Elementary	A/C System Replacement	785,957	(100,000)	16,774	702,731	208,250	469,701	-	-	24,780	0	95%
Northwest Cabarrus Middle	Replace Heat Pumps in 7th Grade Wing	226,695	-	(15,774)	209,921	82,043	127,878	-	-	-	0	97%
Various Schools - Breaker Panels	Electrical Panel Testing and Corrections plus Safety Equipment	375,846	-	-	375,846	264,412	29,026	-	-	40,000	42,408	25%
Subtotal		2,289,661	20,000	0	2,309,661	767,683	1,421,127	-	-	78,640	42,408	
Roof Replacement												
J.N. Fries Middle School	Partial Roof Replacement	220,000	-	-	220,000	10,400	83,413	-	126,187	-	0	40%
Subtotal		220,000	-	0	220,000	10,400	83,413	-	126,187	-	0	
Food Service Improvements												
Beverly Hills Elementary	Kitchen Hood Modifications	50,000	14,928	-	64,928	-	64,880	-	-	-	48	100%
Mt. Pleasant Middle School	Kitchen Hood Modifications	50,000	9,630	-	59,630	-	59,582	-	-	-	48	100%
R. Brown McAllister Elem.	Kitchen Hood Modifications	50,000	23,608	-	73,608	-	71,905	-	-	-	703	100%
Subtotal		150,000	47,166	0	197,166	-	196,368	-	-	-	799	
Information Technology Upgrades and New Systems												
Central Cabarrus High	Servers, Switches, Wireless, Wiring	375,000	(31,077)	-	243,923	1,328	233,721	-	-	-	8,873	97%
Concord High School	Switches, Wireless, Wiring	90,000	4,000	-	94,000	14,572	65,287	-	-	-	14,441	97%
Concord Middle School	Servers, Switches, Wireless	200,000	-	-	200,000	-	195,826	-	-	-	4,174	100%
Jay M. Robinson High	Servers, Switches, Wireless, Wiring	300,000	25,000	-	325,000	-	302,666	-	-	-	22,334	100%
J.N. Fries Middle School	Servers, Switches, Wireless, Wiring	190,000	7,746	-	197,746	-	197,746	-	-	-	0	100%
Mt. Pleasant Middle School	Servers, Switches, Wireless, Wiring	190,000	(25,246)	-	164,754	-	161,841	-	-	-	2,913	100%
Northwest Cabarrus High	Switches, Wireless, Wiring	50,000	24,000	-	74,000	19,325	54,675	-	-	-	-	97%
Northwest Cabarrus Middle	Servers, Switches, Wireless, Wiring	190,000	-	-	190,000	-	158,164	-	-	-	31,836	100%
Winecoff Elementary School	Servers, Switches, Wireless, Wiring	125,000	31,500	-	156,500	7,858	148,331	-	-	-	212	97%
Subtotal		1,810,000	36,823	0	1,846,823	40,183	1,618,267	-	-	-	84,483	
Cabarrus County Schools												
QSCB Funded Project Status												
As of October 19, 2012												
School	Project Description	Total Original Project Budget	Change In Budget	Requested Budget Amendment	Adjusted Project Budget	Amount Encumbered	Paid to Date	Bid Amount - Not encumbered	Estimated Future Expenses	Contingency for open projects	Balance Remaining	Project complete
Postponed projects to be reinstated - priority order												
Coltrane Webb Elementary	Kitchen Hood Modifications	50,000	(47,166)	-	2,834	-	2,652	-	-	-	182	5%
Mt. Pleasant High School	New Boilers	63,000	(56,470)	-	6,530	-	2,961	-	-	-	3,569	5%
Concord High School	Weight Room Addition and Remodel	100,000	-	-	100,000	-	356	-	-	-	99,644	5%
Concord High School	Vocational Building Remodeling	150,000	(133,500)	-	16,500	-	506	-	-	-	15,994	5%
Northwest Cabarrus High	Practice Athletic Fields & Buildings	600,000	(540,400)	-	59,600	-	39,532	-	20,068	-	-	5%
Postponed projects												
Beverly Hills Elementary	Replace Chilliers & Controls	332,556	(305,958)	-	26,600	-	26,577	-	-	-	23	5%
Northwest Cabarrus High	Upgrade Entrance Canopy & Security	175,000	(175,000)	-	-	-	-	-	-	-	-	0%
Mt. Pleasant Middle School	Replace Chilliers & Controls	475,018	(50,000)	-	425,018	-	19,577	-	-	-	405,441	5%
Projects Completed with other funds												
Hickory Ridge High School	Wireless	25,000	(25,000)	-	-	-	-	-	-	-	-	100%
Mt. Pleasant High School	Wireless	20,000	(20,000)	-	-	-	-	-	-	-	-	100%
Subtotal		1,891,674	(1,563,492)	0	328,182	-	82,188	-	20,068	-	626,861	
* Physically located adjacent to Boger Elementary and available to NW High, NW Middle and Boger Elementary.												
TOTALS FOR ALL PROJECTS		\$ 11,102,867	\$ -	\$ -	\$ 11,102,867	\$ 1,268,497	\$ 6,602,241	\$ -	\$ 2,457,341	\$ 116,700	\$ 771,078	

QSCB Design and Construction Projects Milestone Report

School	Project	Comp #	Current Status	Issue Design Review	Bid Issue Date	Pre-Bid Meeting	Bid Opening Date	Construction Start	Substantial Completion Date	Notes
Architectural										
Beverly Hills Elementary	Windows	100%	Complete						2/1/12	CoC received - report submitted to DPI
Coltrane Webb Elementary School	Magnet School Remodeling	100%	Complete						9/12/11	CoC received - report submitted to DPI
Central Cabarrus High	Windows and Doors	80%	Punchlist/Gym Windows				5/29/12	1/2/13		Gymnasium Clerestory Asbestos Abatement Pending
Central Cabarrus High	Office Renovation	97%	Punchlist				12/9/11	3/5 - 9/19/2012		Technology class punchlist O&M finished
Concord High School	Chiller & Cooling Tower Replacement	100%	Project Closeout					4/18/12		
Concord High School	Controls Replacement	97%	Construction				6/29/12	11/2/12		System Training
Concord High School	Dining Expansion	85%	Complete				12/22/11	6/30/12		Awaiting Furniture
Concord High School	Auditorium	97%	Complete				1/12/12	6/30/12		CoC Received Awaiting clear out
Northwest Cabarrus High	Chiller & Cooling Tower Replacement	100%	Project Closeout					4/18/12		
Northwest Cabarrus High	Controls Replacement	97%	Construction				6/29/12	11/2/12		Several Actuators remaining plus software migration
Northwest Cabarrus High	Gym Addition	15%	Site Advancement	10/9/12	10/22/12	11/9/12	11/16/12	12/13	1/2/14	Bid Docs Complete
J.N. Fries Middle School - PLC	Remodel Classrooms and Offices for PLC	95%	Construction				7/29/11	9/30/11		Bidding to-in of the alarm panels
Mechanical, Electrical and Plumbing Engineering										
Central Cabarrus High	Chiller & Cooling Tower and Controls replacement	97%	Construction	1/19/12	2/13/12	3/23/12 9AM	3/9/12 11AM	6/18/12	7/30/12	Awaiting test and balance O&M Closeout
Central Cabarrus High	Electrical Vault Upgrades per Code	20%	Construction	3/29/12	5/29/12	5/30/12 1:30PM	6/11/12 3:30PM	8/1/12	8/1/13	
Mt. Pleasant Elementary	A/C, new VAV boxes, and controls	95%	Construction					6/14/12	7/29/12	Awaiting Test and Balance Report O&M Closeout
Northwest Cabarrus Middle	Replace Heat Pumps	97%	Complete					9/1/12	8/7/12	
Various Schools - Breaker Panels	Upgrade Electrical Panels per Code	25%	Construction	3/29/12	6/18/12	6/22/12 2:30PM	6/29/12 2:30PM	10/2/12	3/5/13	Install and cleaning complete on 8 of 24 schools
Roof Replacement										
J.N. Fries Middle School	Partial Roof Replacement	40%	Design	10/24/12	1/17/12	TBD	TBD	12/25/12	1/5/13	Field measurements 10/11/12
Food Service Improvements										
Beverly Hills Elementary	Kitchen Hood Replacement	100%	Complete						10/23/11	CoC received - report submitted to DPI
Mt. Pleasant Middle School	Kitchen Hood Replacement	100%	Complete						8/23/11	CoC received - report submitted to DPI
R. Brown McAllister Elem.	Kitchen Hood Replacement	100%	Complete						8/23/11	CoC received - report submitted to DPI

School	Project	Complete	Current Status	Issue Design Review	Bid Issue Date	Pre-Bid Meeting	Bid Opening Date	Construction Start	Substantial Completion Date	Notes
Information Technology Upgrades and New Systems										
Central Cabarrus High	Servers, Switches, Wireless, Wiring	87%	Project Closeout						9/27/12	Awaiting Closeout
Concord High School	Switches, Wireless, Wiring	97%	Project Closeout						7/1/12	Awaiting Closeout
Concord Middle School	Servers, Switches, Wireless	100%	Project Closeout						5/3/12	Complete, awaiting close-out documents and final inspection
Jay M. Robinson High	Servers, Switches, Wireless, Wiring	100%	Project Closeout						4/24/12	CoC Received
J.N. Files Middle School	Servers, Switches, Wireless, Wiring	100%	Complete						9/30/11	CoC Received
Mt. Pleasant Middle School *	Servers, Switches, Wireless, Wiring	100%	Project Closeout						4/30/12	Final Inspection
Northwest Cabarrus High	Switches, Wireless, Wiring	97%	Project Closeout						7/7/12	Awaiting Closeout
Northwest Cabarrus Middle	Servers, Switches, Wireless, Wiring	100%	Project Closeout						6/30/12	Awaiting Closeout
Winecroft Elementary School	Servers, Switches, Wireless, Wiring	97%	Construction					8/29/12	9/14/12	Awaiting Closeout CoC
Postponed Projects to be Reinstated - priority order										
Coltrane Webb Elementary	Kitchen Hood Replacement	5%	Postponed							
Mt. Pleasant High School	Boilers Replacement	5%	Postponed	11/19/11						Design Only; Funds for NWCHS Gymnasium
Concord High School	Weight Room	5%	Postponed	TBD	TBD	TBD	TBD	TBD	TBD	
Concord High School	Vocational Building	5%	Postponed							Design Only; Funding transfer to CHS Auditorium
Northwest Cabarrus High	Practice Fields	5%	Design	11/1/12	NA	NA	NA	TBD	TBD	Investigating NC AIA/NG Construction
Postponed Projects										
Beverly Hills Elementary	Chiller & Controls Replacement	5%	Postponed							Design Only - Funding transfer to NWCHS Gym
Northwest Cabarrus High	Entrance Canopy Modifications	0%	Postponed							Funds for NWCHS Gymnasium
Mt. Pleasant Middle School	Repair Chiller and Controls	5%	Postponed							Design Only; Funds for NWCHS Gymnasium
Projects Done with Operating Funds (not QSCB)										
Hickory Ridge High School	Wireless	0%	Postponed							Funds for JN Files Technology
Mt. Pleasant High School	Wireless	0%	Postponed							Funds for JN Files Technology

Chairman Poole advised the following priority list was provided at the request of Commissioner White. Dave Burnett and Kelly Kluttz, CCS, responded to questions from the Board.

Priority list for QSCB Postponed Projects

Projects in Priority Order	New Project Budget	Original (6/7/2010) Project Estimates
1. Coltrane Webb Elementary School - Kitchen Hood	\$52,652	
2. Mt. Pleasant High School - Replacement Boilers	\$65,961	
3. Concord High School - Auxiliary Gym Addition (for Weight Room) and Renovation of Voc. Ed. Building	\$350,000	
4. Concord High School - Weigh Room Renovations	\$356	
5. Concord High School Voc. Ed. Bldg. Addition & Reno.	\$506	
6. Athletic Practice Fields for use by Northwest Cabarrus High School, Northwest Cabarrus Middle School, and Charles E. Boger Elementary School	\$154,532	
Total for all projects	\$624,007	
Projects to Remain as "Postponed"		
7. Northwest Cabarrus High School - Upgrade Entrance	\$0	\$175,000
8. Beverly Hills Elementary School - Chiller & Controls	\$23	\$332,556
9. Hickory Ridge High School - Wireless Upgrades	\$0	\$25,000
10. Mt. Pleasant High School - Wireless Upgrades	\$0	\$20,000
11. Mount Pleasant Middle School - Chiller & Controls	\$37,293	\$476,018
	\$37,316	\$1,028,574
	\$661,323	
Surplus funds from all other QSCB projects	\$920,810	
Less Additional Funds Required Amount for Projecta 1-11	-\$661,323	
Reserve Funds Currently Available**	\$259,487	

**Hold remaining \$259,487 in reserve for contingency on projects 1 through 6 as well as other active QSCB projects

Note that two projects (4&5) have now been combined into one project noted as project #3. This combined project has an assigned project budget of \$350,000.

As an update on QSCB (Qualified School Construction Bonds) Projects for Kannapolis City Schools (KCS), Will Crabtree, KCS, reported all but two projects for KCS have been completed. The two projects are both at Kannapolis Intermediate School (KIS): the HVAC (Heating, Ventilation and Air Conditioning) is near completion; and the roofing project remains in progress and with projected completion in February. He also responded to questions from the Board. No action was taken.

Cabarrus Humane Society - Quarterly Report

Judy Sims, Humane Society of Concord Executive Director, presented the Humane Society of Concord and Cabarrus County Animal Control Partnership Status 1st Quarterly Report ended September 30th. She reviewed the accomplishments of the partnership stating dog and cat rescue numbers have doubled while in the same time period the euthanasia rate has decreased. The report included the following information: Status Summary; Benefits; Progress; Attention Areas; Forecasted Expenses; Technology; Resource Considerations; and Goals for Next Review.

Mike Downs, County Manager, expressed satisfaction with the partnership stating only one negative call had been reported, which was addressed.

Discussion ensued, during which, Ms. Sims responded to a variety of questions from the Board. No action was taken.

CHA - Presentation of the 2012 Community Needs Assessment

Nancy Litton, Community Chapter Executive, American Red Cross of Cabarrus County and Jessica Castrodale, Community Outreach Coordinator, CMC-Northeast, presented the results of the 2012 Community Needs Assessment.

The report, *2012 - 2016 Cabarrus County Needs Assessment*, addressed the following information:

- 2012 Goals and Objectives
- Progress Made Since 2008
- Call to Action
- Information Data Sources
- Forces Driving Change
- Population
- Percent of Children Living Below the Federal Poverty Line
- Residents Receiving Food Stamps
- Affordable Housing
- Housing Cost in Cabarrus County
- Major Industries
- Selecting the 2012 Community Priorities
- Community Priorities
- Wellness and Obesity
- Unemployment and Underemployment
- Access to Health Care
- Mental Health
- Education
- Housing
- Call to Action
- Next Steps
- 2012 Community Planning Council
- Community Input Opportunity

During the presentation there was discussion with Ms. Litton and Ms. Castrodale responding to questions from the Board.

Commissioner White requested the report be posted on the Cabarrus County website (www.cabarruscounty.us).

BOC - Resolution Establishing the Board of Commissioners' 2013 Meeting Schedule

Mike Downs, County Manager, advised the draft 2013 Meeting Schedule is available for the Boards' review and feedback. There was a brief discussion. No action was taken.

Recess of Meeting

At 5:56 p.m., the Board took a short break. The meeting resumed at 6:02 p.m.

Discussion Items for Action at November 19, 2012 Meeting

County Manager - Discussion of One Time Projects to be Funded by Excess Fund Balance

Pam Dubois, Deputy County Manager, addressed the following information related to one time projects to be funded by excess fund balance: Cabarrus County Schools (CCS) has submitted their list of one time projects; Rowan Cabarrus Community College (RCCC) has submitted an additional project (Energy Conservation Measures for \$153,000.00); Cabarrus County has also submitted an additional project (Joint EMS/Fire Station located in the Concord Mills Area for \$375,000.00). Results from the architect for the Senior Center upfit and expansion are not yet available but expected in December.

RCCC (Rowan Cabarrus Community College)

RCCC - one time project funding request

Expansion and renovation of Building 3000	\$	380,000	Funded in June 2012
The County funded the addition of 3,000 new square and the renovation of 4,000 existing square feet at Building 3000 on South Campus. This space will provide for multi-purpose, student commons, food service, and classroom space.			
1 Building 4000	\$	10,800,000	
Build a 60,000 square foot building with three levels for classrooms, computer rooms, vocational labs, workshops, instructional and administrative offices, and the Central Engineering Plant for the Campus. estimated construction cost of \$180 per square for (FY2013 values)			
2 Land and Roadway into Stanly Works	\$	1,700,000	
RCCC believes a western access tying into the Stanley Works entrance road off of HWY 73 would be a very efficient route and would improve access to several properties in the area. This route would be approximately 3000 linear feet and require a 50 foot right of way. Purchase of 3.5 acres for a total cost of \$350,000 and estimating to construct the 3000 linear feet of standard width two-lane roadway at \$450/LF would be \$1,350,000 (FY 2013 values)			
3 Energy Conservation Measures	\$	153,000	New
Duke Energy was contracted with this past spring to perform an energy audit of the south campus of RCCC. The energy saving identified are believed to achieve a 4 year payback from savings to cover the cost. This will provide a reduction in operational cost which the funds could be used for other cost associated with the college.			

A discussion ensued. Vice Chairman Burrage requested more information regarding the additional project for RCCC and discussion continued.

Cabarrus County

Cabarrus County - one time project funding list

1 MCNC Fiber Construction	\$	92,000	Funded 9/17/2012
This project will supply dark fiber between Human Services Building and the Government Center. This fiber will tie the county into MCNC's broadband technology opportunities Program (BTOP)			
2 Courtroom Technology upgrades	\$	30,000	Funded 9/17/2012
The superior court room #1 lacks microphones and audio amplification. Several of the district courtrooms need microphone upgrades. Video presentation ability in all court rooms is lacking. Expand the Public Wi-Fi available in the libraries to the Courthouse.			
3 Senior Center up fit	\$	250,000	Architect hired, Better Pricing and Options in December 2012
This project involves reallocating space within the facility to provide additional classroom and remove a wall to expand the exercise room in to a multi purpose space.			
4 Overflow Parking Lot	\$	150,000	
This project would gravel an overflow parking lot at Frank Liske Park This project would not need to be funded if project 6 was selected in full.			
5 Senior Center up fit/expansion	\$	700,000	Architect hired, Better Pricing and Options in December 2012
This project involves the Senior Center unfit above plus the expansion of the facility to provide an additional 1000 square feet on the front of the building. An Architect will be required to validate the total amount of funds that will be needed for this project.			
6 Multi-purpose Athletic Field Complex	\$	2,239,000	Updated Cost including Construction Materials Testing Surveying
This project would provide 2 artificial surfaced multi-purpose athletic fields with lights and additional associated parking. This project could get possible funding support from the Cabarrus Visitors Bureau (CVB).			
7 Joint EMS /Fire Station located in the Concord Mills Area	\$	375,000	New Project
This project would provide adequate space for EMS to house staff and equipment to run calls from this joint facility, approximately 1,700 sq ft. We would anticipate entering into a lease with Concord similar to the agreement we currently have with Kannapolis for shared space			

Mike Downs, County Manager responded to questions from the board concerning the Joint EMS/Fire Station project and the Senior Center Upfit Project. More details will be provided over the next month. Discussion continued.

Chairman Poole expressed support for Cabarrus County item numbers 3) Senior Center upfit, 5) Senior Center upfit, and 7) Joint EMS/Fire Station located in the Concord Mills Area.

Vice Chairman Burrage expressed opposition to voting for Cabarrus County item numbers 4) Overflow Parking Lot at Frank Liske Park, 5) Senior Center upfit/expansion, and 6) Multi-purpose Athletic Field Complex.

Commissioner White expressed support for item number 6) Multi-purpose Athletic Field Complex.

During discussion, Mike Downs, County Manager, responded to questions from the Board. Chairman Poole suggested Item (6) (Multipurpose Athletic Field Complex) be placed on the Retreat Agenda for further review; discussion continued.

CCS -(Cabarrus County Schools)

**Cabarrus County Schools - Capital Funds Request
October 8, 2012 (REVISED)**

Funds Request Group	School or Site	Discipline	Discipline Priority	Description	Fund Source	Amount
1	New Elementary School Site *	Construction	1	Site purchase, due diligence, and design	County	\$ 2,400,000
1	New Middle School Site *	Construction	2	Site purchase, due diligence, and design	County	\$ 3,000,000
1	C.A. Furr, A.T. Allen, Patriots, and C.E. Boger Elementary Schools	Safety	3	Replace 1st floor classroom exit locks	One Time	\$ 40,000
1	Glenn Center	Security	4	Camera system upgrades	One Time	\$ 100,000
1	Concord High School	Security	5	Camera system upgrades	One Time	\$ 174,000
1	Central Cabarrus High School	Security	6	Camera system upgrades	One Time	\$ 220,000
1	Mt. Pleasant High School	Security	7	Camera system upgrades	One Time	\$ 198,000
1	Jay Robinson High School	Security	8	Camera system upgrades	One Time	\$ 205,000
1	Carl A. Furr Elementary School	Safety	9	Pre-K Playground	One Time	\$ 45,000
1	R. Brown McAllister Elementary School	Safety	10	Replacement Playground	One Time	\$ 45,000
1	Coltrane-Webb Elementary School	Safety	11	Replacement Playground - middle set	One Time	\$ 45,000
1	Mt. Pleasant Elementary School	Safety	12	Replacement Playground - zones 1 & 4	One Time	\$ 100,000
1	Cabarrus County Elementary Schools	Safety	13	Replacement Playground Parts	One Time	\$ 100,000
1	Concord High School	Athletics, Curriculum & Community Use	14	Reconstruct Tennis Courts	One Time	\$ 137,500
1	Mt. Pleasant High School	Athletics, Curriculum & Community Use	15	Reconstruct Tennis Courts	One Time	\$ 125,000
1	CCS Education Center	Health & Safety	16	Emergency Generator, Service, Rewire	One Time	\$ 101,200
	Sub-Total	Combined				\$ 7,035,700

Notes - * Immediate funding needs within this item are: 1) NC State OR/Ed Student Demographic Study at \$15,000 and 2) Site development cost comparisons at \$9,800.

In regard to CCS, Commissioner White advised it is too early to make decisions on potential school sites for new elementary and middle schools and requested more information regarding school capacity numbers. He also expressed concern regarding priority number three (3), questioning who is held responsible for the replacement of exit locks in four of the newest schools in the system. He requested clarification in regards to the Concord High School and Mt. Pleasant High School tennis courts and whether the approximately \$200,000.00 left over from the QSCB funds could be applied to the cost of the tennis courts. He expressed support for a field house at Jay M. Robinson High School to be added to the list. Discussion continued.

Vice Chairman Burrage expressed agreement with Commissioner White's comments regarding priority number three (3). He also questioned if the high school tennis courts have been properly maintained.

Commissioner Carruth expressed support for reconstruction of the Concord High School and Mt. Pleasant High School tennis courts. He also expressed support for the field house at Jay M. Robinson High School but questioned where the funding should come from and if other schools had field house facilities in need of funding as well. He suggested items on the list from CCS be delayed until more information is available.

Commissioner Measmer expressed agreement with Commissioner White's comments regarding priority number three (3). He expressed support for the tennis courts and camera system upgrades and expressed concern regarding the need for the upgrades at Jay M. Robinson High School due to the age of the school. He also requested more information regarding the playgrounds at the elementary schools.

Chairman Poole expressed support for playground upgrades and installation, as well as the camera system upgrades. She recommended that CCS priority list items 4, 5, 6, 7, 8, 14, 15, and 16 be placed on the Consent Agenda for approval with items 14, 15, and 16 to be approved at a not to exceed amount and to continue to assess and wait for additional information on the remaining items.

Commissioner Measmer expressed support for the addition of the planetarium on the list.

Commissioner White expressed support for the addition of a field house at Jay M. Robinson High School in the amount of \$150,000.00. He questioned if QSCB funds can be used for other projects at schools that are currently using QSCB money. He also expressed agreement with items recommended by Chairman Poole.

Discussion continued. During discussion items 4, 5, 6, 7, 8, 14, 15, 16, the addition of \$150,000.00 toward a field house at Jay M. Robinson High School and the addition of up to \$100,000.00 toward the planetarium at

Central Cabarrus High School were agreed upon to go on the November regular agenda for further discussion by consensus of the Board.

County Manager - Selection of Architect for Helms Hall Replacement

Jonathan Marshall, Deputy County Manager, presented the following information related to the selection of an architect for Helms Hall replacement:

The planning and design work for the replacement of Helms Hall at Camp Spencer was included in the 2012-13 budget. The construction money for this project is included in the CIP and is scheduled for the 2013-14 budget year. A Request for Qualifications was issued and we received 5 responses. A committee from the Manager's office, General Services and the Active Living and Parks Department selected 3 firms to make presentations to the committee. We are recommending that the team of Shook Kelley and Site Solutions be selected for this project. That recommendation is based on their understanding of the project needs, demonstrated experience with similar projects, and the project approach they presented.

He also responded to questions from the Board. Chairman Poole advised funding for this project was included in the FY 2012-2013 budget.

County Manager - Usage Agreement with Rowan Cabarrus Community College

Jonathan Marshall, Deputy County Manager, advised the Usage Agreement with Rowan Cabarrus Community College (RCCC) for the 7th Floor of the Sheriff's Administration Building was drafted by Richard Koch, County Attorney, and sent to RCCC for comments in August. He stated at the time of agenda distribution, RCCC had acknowledged receipt of the Agreement but had not responded. Since that time, RCCC has responded they are fine with the Agreement as written.

Richard Koch, County Attorney, advised the agreement is termed as a usage agreement rather than a lease due to the legal connotations that arise from a landlord/tenant relationship. He further advised their usage of this space is non-exclusive.

Mike Downs, County Manager, responded to questions from the Board regarding usage of the space.

Planning and Development (Soil and Water Conservation District) - Grant Proposal to the National Fish and Wildlife Foundation

Dennis Testerman, Senior Resource Conservation Specialist, presented the following information related to a grant proposal to the National Fish and Wildlife Foundation:

The Soil and Water Conservation District would like to reapply for a \$250,000.00 grant from the National Fish and Wildlife Foundation to continue ongoing restoration efforts associated with the Clarke Creek Heron Rookery Significant Natural Heritage Area. The grant application deadline is December 3, 2012. Requested funds are for the purchase of conservation easements and/or property to expand buffers on the Clarke Creek Wetland Complex, as well as continued development of a conservation field school. These funds would build on the restoration project underway on Cox Mill Elementary School campus. Possible matching fund sources include budgeted funds, deferred tax funds, additional proposed grants and donations.

Jonathan Marshall, Deputy County Manager, stated, for clarification, the Board of Commissioners set up a fund for properties that have been in the Property Deferred Program. He stated when those properties are sold and leave the program they are required to pay three (3) years in back taxes.

Mike Downs, County Manager, advised the current practice has been for those funds to go toward the Elma C. Lomax Farm. He stated those funds will be discussed during upcoming budget discussions regarding whether funding will go to the Farm or to Soil and Water projects.

Planning and Development (Soil and Water Conservation District) - Grant Application to North Carolina Agricultural Development and Farmland Preservation Trust Fund

Dennis Testerman, Senior Resource Conservation Specialist, presented the following information related to a grant application to the North Carolina Agricultural Development and Farmland Preservation Trust Fund:

The Soil and Water Conservation District board wishes to submit one or more applications to the North Carolina Agricultural Development and Farmland Preservation Trust Fund for the third consecutive year to obtain funds to purchase one or more agricultural conservation easements. Applications are due the same day as the December Board of Commissioners meeting, so authorization to submit these applications is requested now. In addition to funds in the county budget, matching funds will be requested from the federal government and from the landowners.

He advised this grant is similar to what was approved for the Porter Farm.

Planning and Development (Soil and Water Conservation District) - State Contract for Annual Funds for Soil and Water Conservation District

Dennis Testerman, Senior Resource Conservation Specialist, presented the following information related to a state contract for annual funds for the Soil and Water Conservation District:

Following the transfer of the State Division of Soil and Water Conservation into the North Carolina Department of Agriculture and Consumer Services, a new contracting process has been implemented for distributing annual district matching funds and cost share technical assistance funds to conservation districts.

He also responded to questions from the Board.

Planning and Development (Soil and Water Conservation District) - Stormwater Access Easements, Cox Mill Elementary School Stormwater Renovation Project.

Dennis Testerman, Senior Resource Conservation Specialist, presented the following information related to stormwater access easements for the Cox Mill elementary School Stormwater Renovation Project:

A requirement of the previously approved contract associated with the Clean Water Management Trust Fund grant awarded to the Soil and Water Conservation District is to place access easements on all constructed stormwater structures at Cox Mill Elementary School. A total of 5.04 acres of such access easements are required for maintenance purposes.

Approval of Regular Meeting Agenda

The Board discussed the placement of items on the Agenda.

UPON MOTION of Commissioner Measmer, seconded by Vice Chairman Burrage and unanimously carried, the Board approved the November 19, 2012 Agenda as follows:

Approval or Correction of Minutes

- Approval or Correction of Meeting Minutes

Recognitions and Presentations

- Human Resources - Recognition of Linda F. McAbee on Her Retirement from Cabarrus County as the Register of Deeds
- Planning and Development (Soil and Water Conservation District) - Recognition of Bob Carruth for Service as Liaison to Soil and Water Conservation District

Consent

- County Manager - Budget Amendment Transfer of \$234,825 of Rowan Cabarrus Community College's (RCCC) Capital Reserve Funds
- County Manager - Contractual Incentive Payments for SMG (Cabarrus Arena)
- County Manager - Selection of Architect for Helms Hall Replacement
- County Manager - Usage Agreement with Rowan Cabarrus Community College
- Planning and Development (Soil and Water Conservation District) - State Contract for Annual Funds for Soil and Water Conservation District
- Planning and Development (Soil and Water Conservation District) - Stormwater Access Easements, Cox Mill Elementary School Stormwater Renovation Project

- Planning and Development (Soil and Water Conservation District) - Grant Proposal to the National Fish and Wildlife Foundation
- Planning and Development (Soil and Water Conservation District) - Grant Application to North Carolina Agricultural Development and Farmland Preservation Trust Fund
- ROD - Approval of the 2012 Register of Deeds Office Records Retention and Disposition Schedule as prepared by the Division of Archives and History of the NC Department of Cultural Resources
- Sheriff's Office - Request to Award Service Weapon to Deputy Michael Enoch Upon Retirement
- Tax Administration - Refund and Release Report - October 2012

New Business

- County Manager - Discussion of One Time Projects to be Funded by Excess Fund Balance
- Finance - Qualified School Construction Bonds (QSCB) Reallocation Request for Cabarrus County Schools \$50,522

Appointments to Boards and Committees

- Appointments - Cabarrus County Planning and Zoning Commission
- Appointments - Library Board of Trustees
- Appointments - Water and Sewer Authority of Cabarrus County

Reports

- Cabarrus Humane Society - Quarterly Report
- Cardinal Innovations Healthcare Solutions - 1st Quarter Dashboard Report
- CHA - Presentation of the 2012 Community Needs Assessment
- Library - Annual State Report
- Request for Applications for County Boards/Committees
- BOC - Receive Updates from Commission Members Who Serve as Liaisons to Municipalities or on Various Boards/Committees

Closed Session

UPON MOTION of Vice Chairman Burrage, seconded by Commissioner Measmer and unanimously carried, the Board moved to go into closed session to discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body and to consult with the County Attorney in order to preserve the attorney-client privilege as authorized by NCGS 143-318.11(a) (3) and (4).

Return to Open Session

EDC - Economic Development Grant Request for Project Tuxedo and Public Hearing - 6:30 P.M.

UPON MOTION of Commissioner White, seconded by Commissioner Measmer and unanimously carried, the Board voted to include an economic development grant for Project Tuxedo, on the November 19, 2012 Agenda as a New Business item and to schedule a public hearing for 6:30 p.m.

Adjourn

UPON MOTION of Commissioner White, seconded by Vice Chairman Burrage, and unanimously carried, the meeting adjourned at 7:34 p.m.

Megan Smit, Clerk to the Board

The Board of Commissioners for the County of Cabarrus met in regular session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina on Monday, November 19, 2012, at 6:30 p.m.

Present - Chairman: Elizabeth F. Poole
 Vice Chairman: Larry M. Burrage
 Commissioners: Robert W. Carruth
 H. Jay White, Sr.

Absent - Commissioner: Christopher A. Measmer

Also present were Mike Downs, County Manager; Richard M. Koch, County Attorney; Jonathan Marshall, Deputy County Manager; Pam Dubois, Deputy County Manager and Megan Smit, Clerk to the Board.

Commissioner Measmer was not in attendance due to a cancelled flight back from Italy.

Chairman Poole called the meeting to order at 6:30 p.m.

Brownie Troop 2931 from Roberta United Methodist Church in Concord conducted the Flag Ceremony. Scouts participating were: Cassidy Exum, Jewel Kula, Rhiannon, Krahe, Elizabeth Dusché, Taylor Stiles, Callie Muñoz, Caitlin Holt and Lela Hahn.

Pastor Roger Armistead from Friendship United Methodist Church in Concord delivered the invocation.

Chairman Poole recognized Girl Scout Troop 3143 from Cold Springs United Methodist Church in Concord in attendance as a requirement for their Inside Government badge. She stated the Troop visited Washington, D.C. this past summer and Commissioner Measmer visited the Troop last month and discussed his duties as a Commissioner to the group.

(A) APPROVAL OR CORRECTION OF MINUTES

UPON MOTION of Commissioner White, seconded by Vice Chairman Burrage and unanimously carried, the Board approved the minutes of October 1, 2012 (Work Session) and October 15, 2012 (Regular Meeting) as written.

(B) APPROVAL OF THE AGENDA

Chairman Poole reviewed the following changes to the Agenda:

Additions:

Consent

F-12 Active Living and Parks - Rob Wallace Park Grant

Closed Session

L-1 Closed Session - Personnel Matter(s) and Pending Litigation

Supplemental Information:

New Business

G-2 County Manager - Discussion of One Time Projects to be Funded by Unassigned Fund Balance

- South Campus IGA and Implementation Estimate
- SBA IA Report RCCC South

UPON MOTION of Vice Chairman Burrage, seconded by Commissioner Carruth and unanimously carried, the Board approved the Agenda as amended.

(C) RECOGNITIONS AND PRESENTATIONS

(C-1) Human Resources - Recognition of Linda F. McAbee on Her Retirement from Cabarrus County as the Register of Deeds

Pam Dubois, Deputy County Manager, recognized Linda F. McAbee, Register of Deeds, on her retirement from Cabarrus County. Ms. Dubois highlighted a number of Ms. McAbee's accomplishments during her 39 year tenure.

On behalf of the Board, Chairman Poole presented a service award to Ms. McAbee in appreciation of her service to the county.

Ms. McAbee recognized her family in attendance, accepted the award, and expressed appreciation for the opportunity to work for the County.

(C-2) Planning and Development (Soil and Water Conservation District) - Recognition of Bob Carruth for Service as Liaison to Soil and Water Conservation District

Dennis Testerman, Senior Resource Conservation Specialist, recognized Ned Hudson and Vicky Porter, Soil and Water Conservation District Board of Supervisors members and Amy Griffith, Soil and Water Conservation District Administrative Secretary, in attendance.

Mr. Hudson recognized Commissioner Carruth for his dedicated public service and contributions to the stewardship of natural resources as the Board of Commissioners' liaison with the Soil and Water Conservation District Board. He presented a plaque of appreciation to Commissioner Carruth.

Commissioner Carruth accepted the plaque.

(C-3) BOC - Recognition of Robert W. Carruth for His Service on the Cabarrus County Board of Commissioners

Chairman Poole announced the addition of Recognition of Robert W. Carruth for his service on the Board of Commissioners.

On behalf of the Board, Commissioner White presented a plaque of appreciation to Commissioner Carruth for his 12 years of service on the Board, serving as Commissioner, Vice Chairman and Chairman during his tenure as a Commissioner.

Commissioner Carruth graciously accepted the plaque and requested to delay his comments until later in the meeting. He also recognized his wife, Lydia and two of his sons, Ben and Mehi, in attendance.

(D) INFORMAL PUBLIC COMMENTS

Chairman Poole opened the meeting for Informal Public Comments at 6:52 p.m. She stated each speaker would be limited to three minutes.

Price Crutchfield, resident of 592 Love Street in Concord, expressed dissatisfaction with members of the Concord Police Department.

Bishop Roland Jordan, resident of 134 Lore Street SW in Concord, expressed a request for a Veteran's Day proclamation as well as a request for a Martin Luther King Boulevard. He expressed a desire to see more diversity represented at the Commissioners' meetings and commented on the historical impact of Dr. Martin Luther King on society. He also expressed dissatisfaction for abuse of power by police officers.

Mark Michaud, resident of 3478 Brighton Court in Concord, provided a handout for the commissioners and read the following:

Good evening, Commissioners.
I thank you for your service to Cabarrus County.

As part of your service, you all take an oath "...that [you] will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina...".

On August 24, 2012 the North Carolina Supreme Court affirmed the Court of Appeals decision that struck down the Cabarrus County's Adequate Public Facilities Ordinance ("the APFO") in its entirety. This decision applies to several cases dealing with the APFO. The Court's opinion was written for Lanvale Properties vs County of Cabarrus and applies to these cases.

At the end of the opinion, the Court wrote:

In conclusion, we hold that (1) the County did not have statutory authority to adopt its APFO; (2) Session Law 2004-39 did not authorize enactment of the APFO; and, (3) plaintiffs cause of action is not time barred. Accordingly, we affirm the decision of the Court of Appeals. (my emphasis added).

Session Law 2007-371 approved August 19, 2007 regarding NCGS 153A-324. Enforcement of ordinances. Item (b) reads: "If the county is found to have illegally exacted a tax, fee or monetary

contribution for development or a development permit not specifically authorized by law, the county shall return the tax, fee or monetary contribution plus interest of 6% per annum."

In the June 30, 2011 Cabarrus County financial report, the Adequate Public Facilities Capital Fund Schedule 19 shows total to date adequate facility fee revenues or \$7,094,506. Per the provisions of the aforementioned Session Law 2007-371, 6% annual interest on the collected facilities fees amounts to \$425,670.36 or \$1,166.22 per day or \$34,986.60 every thirty days.

Many of the plaintiffs in these cases are local businesses based in or operating in Cabarrus County and many employ Cabarrus County taxpayers, including me. The plaintiffs paid property taxes or sales taxes on materials used in their projects and they abided by County regulations and should be entitled to fair treatment. I respectfully request that the County Commissioners abide by the North Carolina Supreme Court rulings and the laws of the State of North Carolina and refund the illegally collected Adequate Facilities Fees and interest to stop the incurrence of any additional liabilities which will have to be paid for by Cabarrus County taxpayers.

William Niblock, resident of 4000 Poplar Tent Road in Concord, expressed his viewpoint of the APFO lawsuit and his dissatisfaction with the fees that were charged. He requested that the county expeditiously provide a refund.

Jasmine Brown, resident of 366 Silver Oak Terrace NE in Concord, expressed concern for the safety and condition of the tennis courts at Concord High School. She explained that due to the condition of the courts, tennis matches are held at other schools. Since matches are held elsewhere it makes attendance difficult and affects morale. She requested new tennis courts for Concord High School.

Lynn Takla, resident of 656 Abington Drive in Concord, presented the board with photographs of the condition of the tennis courts at Concord High School. She expressed excitement at the prospect of new courts and explained the difficulty of scheduling the use of courts at other schools. She requested that the commissioners vote to fund the one-time project and invest in the future of tennis at Concord High School.

With there being no one else to address the Board, Chairman Poole closed that portion of the meeting.

(E) OLD BUSINESS

None.

(F) CONSENT AGENDA

(F-1) County Manager - Budget Transfer of \$234,825.00 of Rowan Cabarrus Community College's (RCCC) Capital Reserve Funds

Upon the completion of Building 3000 on the RCCC campus, the college had \$280,042.86 of funds remaining from the project along with state matching funds (held by the state). In order for the college to access the state funds, the County agreed to reserve these monies for future college projects. RCCC has requested to allocate \$234,825.00 of these monies towards the South Campus Renovation for one stop, student services, and the academic advisory center in building 1000. The projects total cost is \$1,073,922.00 of which the college already has \$638,883.00 (\$488,883.00 from the state matching funds, \$100,000.00 from capital outlay monies, and \$50,000.00 from the college reserves) of the funds dedicated, a request to the state for \$200,214.00 state equipment funds and the balance from the reserves held by the county.

UPON MOTION of Commissioner Carruth, seconded by Vice Chairman Burrage and unanimously carried, the Board adopted the following budget amendment:

Date: 11/19/2012 Amount: \$234,825.00
 Dept. Head: Pamela S. Dubois Department: Schools, Capital Outlay/Finance/Cap Res
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: To allocate funds from the Capital Reserve Fund (excess funds from the construction of building 3000 on RCCC campus) for the South Campus Renovation project for one stop, student services, and academic advisory center in building 1000.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
00161710-6921	Cont from CRF	\$0.00	\$234,825.00		\$234,825.00
00197210-9719	RCCC - Capital Outlay	\$584,783.00	\$234,825.00		\$819,608.00
45097220-9704	Cont to GF	\$3,057,005.04	\$234,825.00		\$3,291,830.04
45097220-9719	RCCC	\$280,042.86		\$234,825.00	\$45,217.86

(F-2) County Manager - Contractual Incentive Payments for SMG (Cabarrus Arena)

The contract between Cabarrus County and the operator of the Cabarrus Arena and Events Center, SMG, includes annual incentive payments based on quantitative and qualitative measurements. Information detailing those calculations has been reviewed by County Manager and Finance staff and is in keeping with the contract. A budget amendment for the incentive payments is also included with this agenda item.

UPON MOTION of Commissioner Carruth, seconded by Vice Chairman Burrage and unanimously carried, the Board approved the incentive payments and adopted the following associated budget amendment:

Cabarrus County Budget Amendment Request

Date: 10/26/2012

Amount: \$64,457.00

Dept. Head: Shelley Farris, Accounting Supervisor

Department: Finance

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: This budget amendment is to appropriate fund balance from FY 2012 for the payment of Arena performance incentives to SMG Management Company. The incentive for Food and Beverage is \$40,532 and for the Arena operations is \$23,925. These incentives are based off calculations that were agreed upon by management and are related to specific profitability and performance measurements.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
42098310-9404	Incentives-Operations	\$0.00	\$23,925.00		\$23,925.00
42098310-9404-FSVC	Incentives - Food	\$0.00	\$40,532.00		\$40,532.00
42068310-6901	Fund Bal - Approp	\$0.00	\$64,457.00		\$64,457.00

(F-3) County Manager - Selection of Architect for Helms Hall Replacement

The planning and design work for the replacement of Helms Hall at Camp Spencer was included in the 2012-13 budget. The construction money for this project is included in the CIP and is scheduled for the 2013-14 budget year. A Request for Qualifications was issued and we received 5 responses. A committee from the Manager's office, General Services and the Active Living and Parks Department selected 3 firms to make presentations to the committee. We are recommending that the team of Shook Kelley and Site Solutions be selected for this project. That recommendation is based on their understanding of the project needs, demonstrated experience with similar projects, and their overall approach to the project.

UPON MOTION of Commissioner Carruth, seconded by Vice Chairman Burrage and unanimously carried, the Board approved the selection of Shook Kelley/Site Solutions as the project architect for the Helms Hall replacement and authorized the County Manager to execute a contract with them subject to review by the County Attorney.

(F-4) County Manager - Usage Agreement with Rowan Cabarrus Community College

The Usage Agreement with Rowan Cabarrus Community College for the 7th Floor of the Sheriff's Administration was drafted by Richard Koch and sent to RCCC for comments in August. They have acknowledged receipt and responded they are fine with the Agreement as written.

UPON MOTION of Commissioner Carruth, seconded by Vice Chairman Burrage and unanimously carried, the Board approved the Usage Agreement between Cabarrus County and Rowan Cabarrus Community College for the 7th Floor of the Sheriff's Administration Building and authorized the County Manager to execute the Agreement on behalf of Cabarrus County, subject to review and/or revisions by the County Attorney.

(F-5) Planning and Development (Soil and Water Conservation District) - Grant Proposal to the National Fish and Wildlife Foundation

The Soil and Water Conservation District would like to reapply for a \$250,000.00 grant from the National Fish and Wildlife Foundation to continue ongoing restoration efforts associated with the Clarke Creek Heron Rookery Significant Natural Heritage Area. The grant application deadline is December 3, 2012. Requested funds are for the purchase of conservation easements and/or property to expand buffers on the Clarke Creek Wetland

Complex, as well as continued development of a conservation field school. These funds would build on the restoration project underway on Cox Mill Elementary School campus. Possible matching fund sources include budgeted funds, deferred tax funds, additional proposed grants and donations.

UPON MOTION of Commissioner Carruth, seconded by Vice Chairman Burrage and unanimously carried, the Board authorized the Soil and Water Conservation District to submit a grant proposal to the National Fish and Wildlife Foundation.

(F-6) Planning and Development (Soil and Water Conservation District) - Grant Application to North Carolina Agricultural Development and Farmland Preservation Trust Fund

The Soil and Water Conservation District board wishes to submit one or more applications to the North Carolina Agricultural Development and Farmland Preservation Trust Fund for the third consecutive year to obtain funds for the purchase of one or more agricultural conservation easements. Applications are due the same day as the December Board of Commissioners' meeting, so authorization to submit these applications is requested now. In addition to funds in the county budget, matching funds will be requested from the federal government and from the landowners.

UPON MOTION of Commissioner Carruth, seconded by Vice Chairman Burrage and unanimously carried, the Board authorized the Soil and Water Conservation District to submit applications to the North Carolina Agricultural Development and Farmland Preservation Trust Fund.

(F-7) Planning and Development (Soil and Water Conservation District) - State Contract for Annual Funds for Soil and Water Conservation District

Following the transfer of the State Division of Soil and Water Conservation into the North Carolina Department of Agriculture and Consumer Services, a new contracting process has been implemented for distributing annual district matching funds and cost share technical assistance funds to conservation districts.

UPON MOTION of Commissioner Carruth, seconded by Vice Chairman Burrage and unanimously carried, the Board authorized the Soil and Water Conservation District to sign the contract with the North Carolina Department of Agriculture and Consumer Services, State Division of Soil and Water Conservation for \$30,275.00; subject to review or revisions by the County Attorney.

(F-8) Planning and Development (Soil and Water Conservation District) - Stormwater Access Easements, Cox Mill Elementary School Stormwater Renovation Project

A requirement of the previously approved contract associated with the Clean Water Management Trust Fund grant awarded to the Soil and Water Conservation District is to place access easements on all constructed stormwater structures at Cox Mill Elementary School. A total of 5.04 acres of such access easements are required for maintenance purposes.

UPON MOTION of Commissioner Carruth, seconded by Vice Chairman Burrage and unanimously carried, the Board granted stormwater access easements on a total of 5.04 acres; subject to revision by the County Attorney.

(F-9) ROD - Approval of the 2012 Register of Deeds Office Records Retention and Disposition Schedule as prepared by the Division of Archives and History of the NC Department of Cultural Resources

The Division of Archives and History prepares Records Retention and Disposition Schedules for all County Government departments, including the Register of Deeds Office, in accordance with the General Statutes of North Carolina.

UPON MOTION of Commissioner Carruth, seconded by Vice Chairman Burrage and unanimously carried, the Board adopted the 2012 Retention and Disposition Schedule for the Register of Deeds Office as prepared by the Division of Archives and History and authorized the Chairman to sign the "Approval Sheet" on behalf of Cabarrus County.

REGISTER OF DEEDS
Records Retention
And Disposition Schedule

The records retention and disposition schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provision of Chapter 121 and 132 of the *General Statutes of North Carolina*, it is agreed that the records do not and will not have further use or value for official business, research, or reference purposes after the respective retention periods specified herein and are authorized to be destroyed or otherwise disposed of by the agency or official having custody of them without further reference to or approval of either party to this agreement. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule. Public records including electronic records not listed in this schedule are not authorized to be destroyed.

This local government agency and the Department of Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods which allow these records to be destroyed when "administrative value ends." The local government agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Cultural Resources has scheduled with the disposition instruction "destroy when administrative value ends." If an office does not establish internal policies and retention periods, the office is not complying with the provisions of this retention schedule and is not authorized by the Department of Cultural Resources to destroy the records with the disposition instruction "destroy when administrative value ends."

It is further agreed that these records may not be destroyed prior to the time periods stated; however, for sufficient reason they may be retained for longer periods. This schedule is to remain in effect from the date of approval until it is reviewed and updated.

APPROVAL RECOMMENDED

/s/ Linda F. McAbee
Register of Deeds

/s/ Sarah E. Koonts
Sarah E. Koonts, Director
Division of Archives and Records

APPROVED

/s/ Elizabeth F. Poole
Chairman
Board of County Commissioners

/s/ Linda A. Carlisle
Linda A. Carlisle, Secretary
Department of Cultural Resources

October 10, 2012

Cabarrus
County Name

(F-10) Sheriff's Office - Request to Award Service Weapon to Deputy Michael Enoch Upon Retirement

Deputy Michael Enoch retired from the Cabarrus County Sheriff's Office on October 31, 2012. Pursuant to N.C. General Statute 20-187.2, it is requested that Deputy Enoch's service weapon (Sig Sauer P266, 40 Caliber, serial number U684325) be declared surplus and awarded to him for the price of \$1.00.

UPON MOTION of Commissioner Carruth, seconded by Vice Chairman Burrage and unanimously carried, the Board declared a service weapon (Sig Sauer P266, 40 Caliber, serial number U684325) as surplus property and awarded it to Deputy Michael Enoch for the price of \$1.00 upon retirement.

(F-11) Tax Administration - Refund and Release Report - October 2012

UPON MOTION of Commissioner Carruth seconded by Vice Chairman Burrage and unanimously carried, the Board approved the October 2012 Release-Refund report as submitted and granted authority to the Tax Collector to process the refunds and releases.

RELEASES FOR THE MONTH OF: October 2012 \$385,539.22

BREAKDOWN OF RELEASES:

COUNTY	\$329,923.80
CITY OF CONCORD	\$6,880.68
CITY OF KANNAPOLIS	\$45,156.88
CITY OF LOCUST	\$0.00

CITY OF STANFIELD	\$0.00
TOWN OF HARRISBURG	\$217.90
TOWN OF MIDLAND	\$171.83
TOWN OF MT. PLEASANT	\$2,672.95
ALLEN F/D	\$35.61
COLD WATER F/D	\$77.85
ENOCHVILLE F/D	\$0.00
FLOWES STORE F/D	\$25.50
GEORGEVILLE F/D	\$0.36
GOLD HILL F/D	\$4.03
HARRISBURG F/D	\$183.27
JACKSON PARK F/D	\$0.00
MIDLAND F/D	\$8.16
MT MITCHELL F/D	\$3.75
MT PLEASANT F/D	\$19.60
NORTHEAST F/D	\$0.00
ODELL F/D	\$146.33
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$1.97
KANNAPOLIS RURAL	\$7.02
CONCORD RURAL F/D	\$1.73

REFUNDS FOR THE MONTH OF: October 2012 \$8,472.58

BREAKDOWN OF REFUNDS:

COUNTY	\$5,140.86
CITY OF CONCORD	\$122.06
CITY OF KANNAPOLIS	\$3,163.18
CITY OF LOCUST	\$0.00
CITY OF STANFIELD	\$0.00
TOWN OF HARRISBURG	\$0.00
TOWN OF MIDLAND	\$0.00
TOWN OF MT. PLEASANT	\$3.03
ALLEN F/D	\$3.58
COLD WATER F/D	\$0.00
ENOCHVILLE F/D	\$13.66
FLOWES STORE F/D	\$0.00
GEORGEVILLE F/D	\$0.00
GOLD HILL F/D	\$0.00
HARRISBURG F/D	\$0.00
JACKSON PARK F/D	\$0.00
MIDLAND F/D	\$0.00
MT. MITCHELL F/D	\$0.00
MT. PLEASANT F/D	\$0.00
NORTHEAST F/D	\$0.00
ODELL F/D	\$0.00
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$0.00
WINECOFF F/D	\$0.00
KANNAPOLIS RURAL F/D	\$26.21
CONCORD RURAL F/D	\$0.00

October 2012 Release Refund Detail

Name	Bill#	Reason	District	Amount
ABNEY DALLAS KEITH	2012-569536	PRORATION	C ADVLTX	59.44
ABNEY DALLAS KEITH	2012-569536	PRORATION	CI02ADVLTX	40.76
ADAME NATIVIDAD OLIVARES	2012-543961	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	51.77
ADAME NATIVIDAD OLIVARES	2012-543961	PRO-RATED BILL RELEASED 10 MONTHS	CI04ADVLTX	40.26
AKSHAR INC	2012-10790	VALUE APPEALED, RELEASE \$466040.	C ADVLTX	3262.28
ALLMAN KYLE REID	2012-571195	PRO-RTAED BILL RELEASED 10 MONTHS	C ADVLTX	12.48
ALLMAN KYLE REID	2012-571195	PRO-RTAED BILL RELEASED 10 MONTHS	CI03ADVLTX	9.01
ALLMAN LARRY JAMES &	2011-11544	DUPLICATED	C LEGLFEE	0.5
ALSHAIKH BURHAN SUBHIFARID	2012-573582	PER BILL OF SALE	C ADVLTX	67.55
ALSHAIKH BURHAN SUBHIFARID	2012-573582	PER BILL OF SALE	CI01ADVLTX	15.3
ALSHAIKH BURHAN SUBHIFARID	2012-573582	PER BILL OF SALE	FR19ADVLTX	10.76
ANDERSON ANDREW A	2011-614526	NO RESPONSE FROM EMPLOYER	C GARNFEE	60
ANDRADE RICHARD A	2012-12295	DECISION OF BOER. RELEASE \$27,590.	C ADVLTX	193.13
ARMES ERIC WHYH	2012-576746	MILITARY EXEMPTION-RELEASED IN FULL	C ADVLTX	213.92
ARMES ERIC WHYH	2012-576746	MILITARY EXEMPTION-RELEASED IN FULL	FR14ADVLTX	14.06
ARMSTRONG ROBERT S III	2012-564150	PRORATION	C ADVLTX	54.54
ARMSTRONG ROBERT S III	2012-564150	PRORATION	CI02ADVLTX	37.4
ARUMUGAM KASI THAYUMANAVAN	2012-508654	RELEASED 9 MONTHS	C ADVLTX	27.12
ARUMUGAM KASI THAYUMANAVAN	2012-508654	RELEASED 9 MONTHS	CI02ADVLTX	18.08
AUSTIN GAIL HELMS	2012-576007	ADJ VALUE TO CORRECT MODEL VEH	C ADVLTX	103.25
AUSTIN GAIL HELMS	2012-576007	ADJ VALUE TO CORRECT MODEL VEH	CI02ADVLTX	70.8
AUTREY JOHN SAMUEL	2012-524389	VEHICLE REPOSSESSED AND TAG TURNED IN.	C ADVLTX	59.39
AUTREY JOHN SAMUEL	2012-524389	VEHICLE REPOSSESSED AND TAG TURNED IN.	CI02ADVLTX	39.59
AZRA SAM S & WF PATRICIA	2012-13689	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	164.99
BABAA BASIL NABEEL	2012-549403	PRO-RATED BILL RELEASED 8 MONTHS	C ADVLTX	15.31
BABAA BASIL NABEEL	2012-549403	PRO-RATED BILL RELEASED 8 MONTHS	FR05ADVLTX	1.33
BAKER TONY EARL JR	2012-552882	PER PURCHASE PRICE/PHOTOS PROVIDED	C ADVLTX	310.28
BAKER TONY EARL JR	2012-552882	PER PURCHASE PRICE/PHOTOS PROVIDED	CI04ADVLTX	241.33
BALDWIN LATONIA ANTONETTE	2011-580201	PRO-RATED BILL RELEASED 5 MONTHS	C ADVLTX	20.79
BALDWIN LATONIA ANTONETTE	2011-580201	PRO-RATED BILL RELEASED 5 MONTHS	CI02ADVLTX	13.86

BAMBERGER JODI CHRISTINE	2012-513785	RELEASE GR FEE-EMPLOYER NEVER RECEIVED	C	GARNFEE	60
BARNES ROBERT LEE SR	2012-515600	RELEASE GR FEE-HASN'T WORK FOR	C	GARNFEE	60
BARNES ROBERT LEE SR	2012-515600		C	GARNFEE	60
BARNETT RENEE HATLEY	2012-562090	PRO-RATED BILL RELEASED 7 MONTHS	C	ADVLTX	5.03
BARNETT RENEE HATLEY	2012-562090	PRO-RATED BILL RELEASED 7 MONTHS	CI02ADVLTX		3.35
BARRETT CAROL MAE	2012-560038	PRO-RATED BILL RELEASED 9 MONTHS	C	ADVLTX	10.68
BARRETT CAROL MAE	2012-560038	PRO-RATED BILL RELEASED 9 MONTHS	CI02ADVLTX		7.12
BAUCOM WILLIS G JR &	2012-15831	ASSESSMENT AGREEMENT APPROVED BY BOER.	C	ADVLTX	431.9
BEATTY CARLTON GREGORY	2011-602813	PAID BEFORE GR. WAS SENT TO EMPLOYER	C	GARNFEE	60
BENNETT MARK ANDRE	2012-513483	PRO-RATED BILL RELEASED 5 MONTHS	C	ADVLTX	59.4
BENNETT MARK ANDRE	2012-513483	PRO-RATED BILL RELEASED 5 MONTHS	CI02ADVLTX		39.6
BENNETT TERENCE DUNEY	2011-635183	PRORATED BILL. RELEASED 10 MONTHS.	C	ADVLTX	21.39
BENNETT TERENCE DUNEY	2011-635183	PRORATED BILL. RELEASED 10 MONTHS.	CI02ADVLTX		14.26
BERNAL JULIO CESAR	2012-543724	PRO-RATED BILL RELEASED 7 MONTHS	C	ADVLTX	34.1
BERNAL JULIO CESAR	2012-543724	PRO-RATED BILL RELEASED 7 MONTHS	CI02ADVLTX		22.74
BLAKE ALICE SUE	2012-566622	PRORATED BILL, RELEASED 10 MONTHS	C	ADVLTX	47.02
BLAKE ALICE SUE	2012-566622	PRORATED BILL, RELEASED 10 MONTHS	FR17ADVLTX		4.03
BLUE AMBER GOFORTH	2012-524319	RELEASED BILL IN FULL TO ALLOW FOR	C	ADVLTX	78.18
BLUE AMBER GOFORTH	2012-524319	RELEASED BILL IN FULL TO ALLOW FOR	CI02ADVLTX		52.12
BLUE AMBER GOFORTH	2012-524319	RELEASED BILL IN FULL TO ALLOW FOR	CTAGFFEEFEE		15
BMA DAVIDSON APARTMENTS LLC	2012-18384	PER DECISION OF BOER. RELEASE	C	ADVLTX	5120.5
BMA HEATHERWOOD KENSINGTON	2012-18385	PER DECISION OF BOER. RELEASE	C	ADVLTX	5232.15
BMA HEATHERWOOD KENSINGTON	2012-18386	PER DECISION OF BOER. RELEASE	C	ADVLTX	2122.26
BMA MCLAIN HEIGHTS APTS LLC	2012-18387	PER DECISION OF BOER. RELEASE	C	ADVLTX	1450.75
BMA MCLAIN HEIGHTS APTS LLC	2012-18387	PER DECISION OF BOER. RELEASE	CI04ADVLTX		1160.6
BMA WATER'S EDGE APARTMENTS	2012-18388	PER DECISION OF BOER. RELEASE	C	ADVLTX	4806.06
BOAN AMISADDAI	2012-553324	PER DECISION OF BOER. RELEASE	C	ADVLTX	7.04
BOAN AMISADDAI	2012-553324		CI04ADVLTX		5.47
BOGER DAVID ALAN	2012-518215	PRO-RATED BILL RELEASED 7 MONTHS	C	ADVLTX	20.62
BOGER DAVID ALAN	2012-518215	PRO-RATED BILL RELEASED 7 MONTHS	FR08ADVLTX		1.97
BORGIO LORENZELLI GONZALO	2012-555967	PRORATION	C	ADVLTX	38.18
BORGIO LORENZELLI GONZALO	2012-555967	PRORATION	CI02ADVLTX		25.46
BORISIK VJATCHESLAV	2012-572628	PRO-RATED BILL RELEASED 9 MONTHS	C	ADVLTX	86.99
BORISIK VJATCHESLAV	2012-572628	PRO-RATED BILL RELEASED 9 MONTHS	FR14ADVLTX		5.72
BRADLEY BRIAN SCOTT	2011-665592	garnishment under new company	C	GARNFEE	60
BRANCH BANKING AND TRUST	2012-19794	MISSED TRANSFER, REBILLING TO CORRECT	C	ADVLTX	784
BREVARD SAMUEL RAY	2012-504979	PRO-RATED BILL RELEASED 7 MONTHS	C	ADVLTX	19.19
BREVARD SAMUEL RAY	2012-504979	PRO-RATED BILL RELEASED 7 MONTHS	CI02ADVLTX		12.79
BROWN JAMES ANTHONY JR	2010-655931	RE-GARNISHED	C	GARNFEE	60
BROWN RICHARD WAYNE	2012-563040	PRO-RATED BILL RELEASED 11 MONTHS	C	ADVLTX	3.21
BROWN RICHARD WAYNE	2012-563040	PRO-RATED BILL RELEASED 11 MONTHS	CI04ADVLTX		2.57
BURGESS JOSEPH	2012-523255	PRO-RATED BILL RELEASED 3 MONTHS	C	ADVLTX	13.74
BURGESS JOSEPH	2012-523255	PRO-RATED BILL RELEASED 3 MONTHS	CI02ADVLTX		9.16
BURLESON SAMANTHA GAYLE	2012-521106	RELEASE TO STANLY COUNTY.	C	ADVLTX	53.55
BURLESON SAMANTHA GAYLE	2012-521106	RELEASE TO STANLY COUNTY.	CI04ADVLTX		41.65
BURLESON SAMANTHA GAYLE	2012-521106	RELEASE TO STANLY COUNTY.	KTAGFFEEFEE		15
BURR GRADY WILLIAM	2012-517113	VEHICLE SOLD. TAG TURNED IN 07/2012.	C	ADVLTX	9.88
BURR GRADY WILLIAM	2012-517113	VEHICLE SOLD. TAG TURNED IN 07/2012.	CI02ADVLTX		6.59
BURTON PRISCILLA LOVE	2011-524182	PRO-RATED BILL RELEASED 6 MONTHS	C	ADVLTX	17.15
BURTON PRISCILLA LOVE	2011-524182	PRO-RATED BILL RELEASED 6 MONTHS	CI02ADVLTX		11.44
BURTON ROBERT RAY	2012-572256	PRORATION	C	ADVLTX	65.36
BURTON ROBERT RAY	2012-572256	PRORATION	CI04ADVLTX		52.29
CAMPBELL DUANE ALLEN II	2012-525047	PRORATION	C	ADVLTX	15.12
CAMPBELL DUANE ALLEN II	2012-525047	PRORATION	CI04ADVLTX		11.76
CAMPBELL HEATHER DENISE	2012-568504	PRORATION	C	ADVLTX	7.25
CAMPBELL HEATHER DENISE	2012-568504	PRORATION	FR04ADVLTX		0.47
CAMPBELL NORMAN LESTER	2012-575940	VEHICLE SOLD. TAG TURNED IN 09/2012.	C	ADVLTX	63.18
CAMPBELL NORMAN LESTER	2012-575940	VEHICLE SOLD. TAG TURNED IN 09/2012.	CI02ADVLTX		43.32
CANUP BARBARA BURR	2012-553785	PRO-RATED BILL RELEASED 9 MONTHS	C	ADVLTX	23.11
CANUP BARBARA BURR	2012-553785	PRO-RATED BILL RELEASED 9 MONTHS	CI02ADVLTX		15.41
CARAWAN PENNY DORTON	2011-585407	PRORATION	C	ADVLTX	14.51
CARAWAN PENNY DORTON	2011-585407	PRORATION	CI04ADVLTX		11.28
CARNEGLIA GABRIELLE MARIE	2012-554435	PRORATION	C	ADVLTX	82.5
CARNEGLIA GABRIELLE MARIE	2012-554435	PRORATION	CI02ADVLTX		55
CAROLINA RADIATOR & AC	2011-628187	RELEASED 9 MONTHS	C	ADVLTX	146.43
CAROLINA RADIATOR & AC	2011-628187	RELEASED 9 MONTHS	CI02ADVLTX		97.62
CARPENTER DORIS DAVIS	2012-561375	TAG T/F FROM VEH ON 2012-518711	C	ADVLTX	138.22
CARPENTER DORIS DAVIS	2012-561375	TAG T/F FROM VEH ON 2012-518711	CI06ADVLTX		30.72
CARPENTER FAMILY PROPERTIES	2012-24045	ASSESSMENT AGREEMENT APPROVED BY BOER.	C	ADVLTX	887.04
CARPENTER FAMILY PROPERTIES	2012-24046	ASSESSMENT AGREEMENT APPROVED BY BOER.	C	ADVLTX	1540.63
CARTER RUSSELL EDWARD III	2012-543503	PRORATION	C	ADVLTX	56.86
CARTER RUSSELL EDWARD III	2012-543503	PRORATION	CI02ADVLTX		37.91
CG NORTH CAROLINA LLC	2012-25258	ASSESSMENT AGREEMENT APPROVED BY BOER.	C	ADVLTX	5358.15
CHAMBERS NYSHEKIA NICOLE	2011-551443	PRORATION-OVERLAPPING PLATES	C	ADVLTX	14.47
CHAMBERS NYSHEKIA NICOLE	2011-551443	PRORATION-OVERLAPPING PLATES	CI04ADVLTX		11.25
CHANCE ATLANTIC HOSPITALITY	2012-25361	ASSESSMENT AGREEMENT APPROVED BY BOER.	C	ADVLTX	10421.39
CHIRINOS HENRY GIOVANI	2012-800110	RELEASING ADBILL-ALREADY BILLED 2012-	C	ADVLTX	389.78
CHIRINOS HENRY GIOVANI	2012-800110	RELEASING ADBILL-ALREADY BILLED 2012-	CI01ADVLTX		83.52
CHIRINOS HENRY GIOVANI	2012-800110	RELEASING ADBILL-ALREADY BILLED 2012-	FR19ADVLTX		58.78
CIANCI MARY JOHNSON	2012-566426	PRO-RATED BILL RELEASED 8 MONTHS	C	ADVLTX	12.69
CIANCI MARY JOHNSON	2012-566426	PRO-RATED BILL RELEASED 8 MONTHS	CI02ADVLTX		8.45
CLARK JEFFERY ERIC	2011-565653	PRO-RATED BILL RELEASED 8 MONTHS	C	GARNFEE	60
COATES BEN TERENCE	2011-659515	PRO-RATED BILL RELEASED 9 MONTHS	C	ADVLTX	19
COATES BEN TERENCE	2011-659515	PRO-RATED BILL RELEASED 9 MONTHS	CI02ADVLTX		12.66
COCHRAN CORBIN ROSS	2012-566661	PRORATION	C	ADVLTX	28.11
COCHRAN CORBIN ROSS	2012-566661	PRORATION	CI02ADVLTX		19.27
COCHRAN ERNESTINE L	2011-27381	WRONT AMOUNT ENTERED	C	TITLFEE	772
CONCORD MILLS LP	2012-28162	MAILED TIMELY, RELEASE LATE LIST	C	PEN FEE	899.78
CONNELLY MICHELE MCLAUGHLIN	2011-615809	PRO-RATED BILL RELEASED 6 MONTHS	C	ADVLTX	50.59
CONNELLY MICHELE MCLAUGHLIN	2011-615809	PRO-RATED BILL RELEASED 6 MONTHS	FR04ADVLTX		3.21
COOK ELIZABETH P LLC	2012-28526	ASSESSMENT AGREEMENT APPROVED BY BOER.	C	ADVLTX	3935.68
COWLEY GILBERT DEAN	2012-527717	SITUS ERROR/RELEASED TO GASTON CO	C	ADVLTX	58.91
COWLEY GILBERT DEAN	2012-527717	SITUS ERROR/RELEASED TO GASTON CO	CI04ADVLTX		45.82
COWLEY GILBERT DEAN	2012-527717	SITUS ERROR/RELEASED TO GASTON CO	KTAGFFEEFEE		15
CRE-CODDLE LLC	2012-29836	ASSESSMENT AGREEMENT APPROVED BY BOER.	C	ADVLTX	520.59
CRESCENT RESOURCES LLC/GA	2012-29884	ASSESSMENT AGREEMENT APPROVED BY BOER.	C	ADVLTX	20829.27
CRESCENT RESOURCES LLC/GA	2012-29884	ASSESSMENT AGREEMENT APPROVED BY BOER.	CI04ADVLTX		16663.42
CROSSROADS ASSOCIATES #1 LLC	2012-30206	ASSESSMENT AGREEMENT APPROVED BY BOER.	C	ADVLTX	654.08
CROSSROADS ASSOCIATES #2 LLC	2012-30207	ASSESSMENT AGREEMENT APPROVED BY BOER.	C	ADVLTX	2546.74
CRUZ LINDA HENSLEY	2012-559912	PRORATED BILL, RELEASED 11 MONTHS.	C	ADVLTX	104.7
CRUZ LINDA HENSLEY	2012-559912	PRORATED BILL, RELEASED 11 MONTHS.	CI02ADVLTX		69.8
CURETON SARAH MILLER	2011-634332	NO LONGER EMPLOYED WITH EASTER SEALS	C	GARNFEE	60
DAVID RANDALL W & WIFE	2012-31376	JETSKI SOLD IN 2011. RELEASE IN FULL.	C	PEN FEE	5.03
DAVID RANDALL W & WIFE	2012-31376	JETSKI SOLD IN 2011. RELEASE IN FULL.	FR11PEN FEE		0.42
DAVID RANDALL W & WIFE	2012-31376	JETSKI SOLD IN 2011. RELEASE IN FULL.	C	ADVLTX	50.32
DAVID RANDALL W & WIFE	2012-31376	JETSKI SOLD IN 2011. RELEASE IN FULL.	FR11ADVLTX		4.17
DAVIES JASLYN ALICEA	2012-575236	PRORATED BILL, RELEASED 9 MONTHS.	C	ADVLTX	37.07
DAVIES JASLYN ALICEA	2012-575236	PRORATED BILL, RELEASED 9 MONTHS.	FR07ADVLTX		5.9
DAVIS JANET PARKS	2012-571752	PRO-RATED BILL RELEASED 10 MONTHS	C	ADVLTX	106.87
DAVIS JANET PARKS	2012-571752	PRO-RATED BILL RELEASED 10 MONTHS	CI02ADVLTX		73.28
DAVIS JEFFREY S	2012-31575	DOUBLE BILLED. RELEASE IN FULL.	C	PEN FEE	2.68
DAVIS JEFFREY S	2012-31575	DOUBLE BILLED. RELEASE IN FULL.	FR20PEN FEE		0.16
DAVIS JEFFREY S	2012-31575	DOUBLE BILLED. RELEASE IN FULL.	C	ADVLTX	26.8
DAVIS JEFFREY S	2012-31575	DOUBLE BILLED. RELEASE IN FULL.	FR20ADVLTX		1.57
DB ENERGY TRADING LLC	2012-31930	2010 ASSETS SHIPPED OUT OF COUNTRY,	C	ADVLTX	52931.2
DEAL JON MICHAEL	2012-563369	OWNED LESS THAN 1 MONTH	C	ADVLTX	15.33
DEAL JON MICHAEL	2012-563369	OWNED LESS THAN 1 MONTH	CI02ADVLTX		10.51
DEAL JON MICHAEL	2012-563369	OWNED LESS THAN 1 MONTH	CTAGFFEEFEE		15
DEAN MICHAEL RAY	2012-551662	REVALUE PER HIGH MILEAGE	C	ADVLTX	7.14
DEAN MICHAEL RAY	2012-551662	REVALUE PER HIGH MILEAGE	CI02ADVLTX		4.76

DEPAOLIS MARTA	2012-557231	REVALUATION PER HIGH MILEAGE	C ADVLTX	3.94
DEPAOLIS MARTA	2012-557231	REVALUATION PER HIGH MILEAGE	CI02ADVLTX	2.63
DEPAOLIS MARTA	2012-557231	ADJUSTED FOR HIGH MILEAGE	C ADVLTX	60.32
DEPAOLIS MARTA	2012-557231	ADJUSTED FOR HIGH MILEAGE	CI02ADVLTX	40.22
DEPAOLIS MARTA	2012-557231	ADJUSTED FOR HIGH MILEAGE	CTAGFFEEFEE	15
DEPAOLIS MARTA	2012-557231		C ADVLTX	-60.32
DEPAOLIS MARTA	2012-557231		CI02ADVLTX	-40.22
DEPAOLIS MARTA	2012-557231		CTAGFFEEFEE	-15
DERIENZO VINCENT WILLIAM	2012-566234	PRORATION	C ADVLTX	2.92
DERIENZO VINCENT WILLIAM	2012-566234	PRORATION	CI02ADVLTX	2
DILLS ANDRA ALEXANDER	2012-553304	PRO-RATED BILL RELEASED 8 MONTHS	C ADVLTX	22.72
DILLS ANDRA ALEXANDER	2012-553304	PRO-RATED BILL RELEASED 8 MONTHS	FR14ADVLTX	1.44
DOLDER CHRISTIAN ROBERT JR	2012-527362	PRO-RATED BILL RELEASED 6 MONTHS	C ADVLTX	42.24
DOLDER CHRISTIAN ROBERT JR	2012-527362	PRO-RATED BILL RELEASED 6 MONTHS	CI02ADVLTX	28.16
DOMINICK JAMES LYON	2012-554000	VEHICLE REGISTERED IN NJ. TAG TURNED	C ADVLTX	95.09
DOMINICK JAMES LYON	2012-554000	VEHICLE REGISTERED IN NJ. TAG TURNED	CI02ADVLTX	63.39
DUCOTE GINA CURLEE	2012-543920	1/2 MILITARY EXEMPTION. RELEASE 6	C ADVLTX	48.07
DUCOTE GINA CURLEE	2012-543920	1/2 MILITARY EXEMPTION. RELEASE 6	CI02ADVLTX	32.05
EALAS PATRICIA LYNN	2012-525527	PRO-RATED BILL RELEASED 6 MONTHS	C ADVLTX	33.36
EALAS PATRICIA LYNN	2012-525527	PRO-RATED BILL RELEASED 6 MONTHS	CI04ADVLTX	25.95
EASLEY MATTHEW CHARLES	2012-560170	ADJUSTED VALUE TO \$13,040 PER PICTURES	C ADVLTX	18.9
EASLEY MATTHEW CHARLES	2012-560170	ADJUSTED VALUE TO \$13,040 PER PICTURES	CI06ADVLTX	4.2
EDDLEMAN ANDRE	2011-34937	WRONG PARCEL	C LEGLFEE	136
EDWARDS LORETTA MAE	2012-574819	PRORATION	C ADVLTX	30.35
EDWARDS LORETTA MAE	2012-574819	PRORATION	CI02ADVLTX	20.81
EDWARDS MARCI RENEE	2012-552910	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	11.84
EDWARDS MARCI RENEE	2012-552910	PRO-RATED BILL RELEASED 11 MONTHS	CI02ADVLTX	7.89
EHRET KATHLEEN WATERFIELD	2012-559889	PRORATION	C ADVLTX	111.57
EHRET KATHLEEN WATERFIELD	2012-559889	PRORATION	FR11ADVLTX	8.86
EL-ABBADI MOHAMMED TAWFIK	2012-554573	ADJUSTED VALUE TO \$14,560 PER ONSITE	C ADVLTX	6.3
EL-ABBADI MOHAMMED TAWFIK	2012-554573	ADJUSTED VALUE TO \$14,560 PER ONSITE	CI02ADVLTX	4.2
ELITE IRRIGATION AND	2012-548574	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	49.67
ELITE IRRIGATION AND	2012-548574	PRO-RATED BILL RELEASED 10 MONTHS	CI01ADVLTX	10.64
ELITE IRRIGATION AND	2012-548574	PRO-RATED BILL RELEASED 10 MONTHS	FR19ADVLTX	7.49
EMKAY INC TRUST	2012-571122	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	94.76
EMKAY INC TRUST	2012-571122	PRO-RATED BILL RELEASED 9 MONTHS	CI02ADVLTX	64.98
ENDSLEY CHARLES PAUL	2012-518243	PRO-RATED BILL RELEASED 7 MONTHS	C ADVLTX	9.3
ENDSLEY CHARLES PAUL	2012-518243	PRO-RATED BILL RELEASED 7 MONTHS	CI02ADVLTX	6.2
ENSLEY LARRY FRANK	2012-572306	ADJ VALUE TO \$6,366 PER SALVAGE	C ADVLTX	24.53
ENSLEY LARRY FRANK	2012-572306	ADJ VALUE TO \$6,366 PER SALVAGE	CI04ADVLTX	19.62
FAITH BAPTIST CHURCH OF	2012-550800	RELEASED BILL IN FULL TO ALLOW FOR	C ADVLTX	7.56
FAITH BAPTIST CHURCH OF	2012-550800	RELEASED BILL IN FULL TO ALLOW FOR	CI04ADVLTX	5.88
FAITH BAPTIST CHURCH OF	2012-550800	RELEASED BILL IN FULL TO ALLOW FOR	KTAGFFEEFEE	15
FAM ATEF FOUD	2012-566809	PRORATION	C ADVLTX	19.06
FAM ATEF FOUD	2012-566809	PRORATION	CI02ADVLTX	13.07
FELIX JULIO CESAR AVALOS	2012-513735	PRO-RATED BILL RELEASED 6 MONTHS	C ADVLTX	43
FELIX JULIO CESAR AVALOS	2012-513735	PRO-RATED BILL RELEASED 6 MONTHS	CI02ADVLTX	28.67
FERGUSON DE ANNA LYN	2012-513974	PRORATION	C ADVLTX	37.26
FERGUSON DE ANNA LYN	2012-513974	PRORATION	CI02ADVLTX	24.84
FILIPPELLI BELINDA MULLIS	2012-537932	PRORATION	C ADVLTX	12.31
FILIPPELLI BELINDA MULLIS	2012-537932	PRORATION	CI02ADVLTX	8.21
FIRST ASSEMBLY OF GOD	2012-566260	RELEASED BILL IN FULL TO ALLOW FOR	C ADVLTX	28.14
FIRST ASSEMBLY OF GOD	2012-566260	RELEASED BILL IN FULL TO ALLOW FOR	CI02ADVLTX	19.3
FIRST ASSEMBLY OF GOD	2012-566260	RELEASED BILL IN FULL TO ALLOW FOR	CTAGFFEEFEE	15
FIRST ASSEMBLY OF GOD	2012-567661	RELEASED BILL IN FULL TO ALLOW	C ADVLTX	19.81
FIRST ASSEMBLY OF GOD	2012-567661	RELEASED BILL IN FULL TO ALLOW	CI02ADVLTX	13.58
FIRST ASSEMBLY OF GOD	2012-567661	RELEASED BILL IN FULL TO ALLOW	CTAGFFEEFEE	15
FOUNTAIN LANDSCAPING INC	2012-556528	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	42.58
FOUNTAIN LANDSCAPING INC	2012-556528	PRO-RATED BILL RELEASED 10 MONTHS	FR14ADVLTX	2.7
FRANKLIN HEIGHTS BAPTIST	2012-568224	MOTOR VEHICLE EXEMPTION APPRVD FOR	C ADVLTX	14
FRANKLIN HEIGHTS BAPTIST	2012-568224	MOTOR VEHICLE EXEMPTION APPRVD FOR	CI04ADVLTX	11.2
FRANKLIN HEIGHTS BAPTIST	2012-568224	MOTOR VEHICLE EXEMPTION APPRVD FOR	KTAGFFEEFEE	15
FREEMAN KATHARINA KULLMANN	2012-565291	PRORATION	C ADVLTX	54.35
FREEMAN KATHARINA KULLMANN	2012-565291	PRORATION	CI02ADVLTX	37.27
FULWIDER MARK WAYNE	2012-574878	PRORATION	C ADVLTX	58.38
FULWIDER MARK WAYNE	2012-574878	PRORATION	CI02ADVLTX	40.04
FURR ANN ELIZABETH	2012-566738	SITUS ERROR/REL FR01 TO FR02	FR01ADVLTX	2.09
GABEL JOHN ROBERT	2012-546445	VEHICLE SOLD. TAG TURNED IN 08/2012.	C ADVLTX	3.12
GABEL JOHN ROBERT	2012-546445	VEHICLE SOLD. TAG TURNED IN 08/2012.	CI02ADVLTX	2.08
GALLO MAYRA	2012-556377	PRORATION	C ADVLTX	52.12
GALLO MAYRA	2012-556377	PRORATION	CI02ADVLTX	34.75
GEHRINGER JOSEPH JOHN	2012-560363	RELEASED 9 MONTHS	C ADVLTX	35.01
GEHRINGER JOSEPH JOHN	2012-560363	RELEASED 9 MONTHS	CI02ADVLTX	23.34
GIBSON MICHELLE ANN	2012-541115	PRORATION	C ADVLTX	12.6
GIBSON MICHELLE ANN	2012-541115	PRORATION	FR04ADVLTX	0.8
GILLESPIE WILLIAM STEPHEN	2012-573835	REVALUATION PER HIGH MILEAGE-167000	C ADVLTX	39.89
GILLESPIE WILLIAM STEPHEN	2012-573835	REVALUATION PER HIGH MILEAGE-167000	FR04ADVLTX	2.56
GIVENS CYNTHIA JANE	2012-576832	VEHICLE SOLD. TAG TURNED IN 8/2012.	C ADVLTX	11.74
GIVENS CYNTHIA JANE	2012-576832	VEHICLE SOLD. TAG TURNED IN 8/2012.	CI02ADVLTX	8.05
GLEDHILL JENNIFER GRAY	2011-519205	RELEASED GARNISHMENT FEE ON THIS BILL	C GARNFEE	60
GOBLEL GINA RENEE	2012-517205	PRORATION	C ADVLTX	4.15
GOBLEL GINA RENEE	2012-517205	PRORATION	CI04ADVLTX	3.23
GRANT JOSHUA ROMON	2012-573785	PRORATION	C ADVLTX	30.72
GRANT JOSHUA ROMON	2012-573785	PRORATION	CI02ADVLTX	20.48
GRAVES GREGORY VANCE	2012-574150	PRORATED BILL, RELEASED 11 MONTHS, INT	C ADVLTX	71.42
GRAVES GREGORY VANCE	2012-574150	PRORATED BILL, RELEASED 11 MONTHS, INT	CI02ADVLTX	48.97
GRIER DEBORAH MCMULLEN	2011-600420	ISSUED A WL/NO RESPONSE FROM EMPLOYER	C GARNFEE	60
HADZIUTKO DANIELLE ELIZABETH	2012-576053	VALUE CORRECTION	C ADVLTX	59.78
HADZIUTKO DANIELLE ELIZABETH	2012-576053	VALUE CORRECTION	CI02ADVLTX	40.99
HAGER GRADY WADE	2012-554357	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	146.28
HAGER GRADY WADE	2012-554357	PRO-RATED BILL RELEASED 11 MONTHS	CI01ADVLTX	31.35
HAGER GRADY WADE	2012-554357	PRO-RATED BILL RELEASED 11 MONTHS	FR19ADVLTX	22.06
HAYNES ALFRED WAYNE	2012-511420	SITUS ERROR-REMOVE KANNAPOLIS CITY ADD	CI04ADVLTX	2.45
HAYNES ALFRED WAYNE	2012-511420	SITUS ERROR-REMOVE KANNAPOLIS CITY ADD	KTAGFFEEFEE	15
HELMS EDDIE DEREK	2011-656383	PRO-RATED BILL RELEASED 7 MONTHS	C ADVLTX	42.78
HELMS EDDIE DEREK	2011-656383	PRO-RATED BILL RELEASED 7 MONTHS	CI02ADVLTX	28.52
HEMPHILL PLYLER LAMONT	2011-600694	PRORATION	C ADVLTX	9.74
HEMPHILL PLYLER LAMONT	2011-600694	PRORATION	CI02ADVLTX	6.49
HENRIKSEN GREGORY MARTIN	2012-528755	PRORATION	C ADVLTX	70.31
HENRIKSEN GREGORY MARTIN	2012-528755	PRORATION	FR04ADVLTX	4.46
HILL MITCHELL CALDWELL	2012-550484	PER PURCHASE PRICE	C ADVLTX	274.05
HILL MITCHELL CALDWELL	2012-550484	PER PURCHASE PRICE	FR11ADVLTX	21.75
HILL ROBERT PAUL	2011-605905	TERMINATED	C GARNFEE	60
HILL RODNEY LYNN	2012-547327	PER NADA AVG RETAIL/MIN VALUE	C ADVLTX	310.28
HILL RODNEY LYNN	2012-547327	PER NADA AVG RETAIL/MIN VALUE	CI04ADVLTX	241.33
HILL TONY ADAM	2012-557489	PRORATION	C ADVLTX	78.87
HILL TONY ADAM	2012-557489	PRORATION	CI02ADVLTX	52.59
HINSON JOHN BRANTLEY	2012-562364	PER PHOTOS, REDUCED TO \$2000.	C ADVLTX	62.83
HINSON JOHN BRANTLEY	2012-562364	PER PHOTOS, REDUCED TO \$2000.	CI02ADVLTX	43.08
HOBBAUGH WILLIAM FORD	2012-568890	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	8.45
HOBBAUGH WILLIAM FORD	2012-568890	PRO-RATED BILL RELEASED 9 MONTHS	FR04ADVLTX	0.54
HOLANDEZ ROBERT JEROME	2012-559385	PRORATED BILL.. RELEASED 9 MONTHS	C ADVLTX	21.12
HOLANDEZ ROBERT JEROME	2012-559385	PRORATED BILL.. RELEASED 9 MONTHS	CI02ADVLTX	14.08
HOLCOMB JON DUSTIN	2012-544747	PRO-RATED BILL RELEASED 8 MONTHS	C ADVLTX	66.82
HOLCOMB JON DUSTIN	2012-544747	PRO-RATED BILL RELEASED 8 MONTHS	FR04ADVLTX	4.24
HOLCOMB JON DUSTIN	2012-543562	PRO-RATED BILL RELEASED 8 MONTHS	C ADVLTX	75.54
HOLCOMB JON DUSTIN	2012-543562	PRO-RATED BILL RELEASED 8 MONTHS	FR04ADVLTX	4.79
HOME-TOWNE STES KANNAPOLIS	2012-50241	VALUE APPEAL. RELEASE \$759310.	C ADVLTX	5315.17
HOME-TOWNE STES KANNAPOLIS	2012-50241	VALUE APPEAL. RELEASE \$759310.	CI04ADVLTX	4252.14
HOMULAK SUSANNE ESTELLE	2012-562038	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	7.23

HOMULAK SUSANNE ESTELLE	2012-562038	PRO-RATED BILL RELEASED 10 MONTHS	CI01ADVLTX	1.64
HOMULAK SUSANNE ESTELLE	2012-562038	PRO-RATED BILL RELEASED 10 MONTHS	FR19ADVLTX	1.15
HOPKINS WINIFRED G JR	2012-50681	BOAT REGISTERED IN INDIANA 07/2011.	C PEN FEE	7.32
HOPKINS WINIFRED G JR	2012-50681	BOAT REGISTERED IN INDIANA 07/2011.	FR04PEN FEE	0.47
HOPKINS WINIFRED G JR	2012-50681	BOAT REGISTERED IN INDIANA 07/2011.	C ADVLTX	73.16
HOPKINS WINIFRED G JR	2012-50681	BOAT REGISTERED IN INDIANA 07/2011.	FR04ADVLTX	4.7
HOWARD GEORGE CHARLES	2012-518679	PRO-RATED BILL RELEASED 7 MONTHS	C ADVLTX	7.29
HOWARD GEORGE CHARLES	2012-518679	PRO-RATED BILL RELEASED 7 MONTHS	CI04ADVLTX	5.67
HUBBARD DAVID LAMONT	2012-516053	PRO-RATED BILL RELEASED 6 MONTHS	C ADVLTX	18.51
HUBBARD DAVID LAMONT	2012-516053	PRO-RATED BILL RELEASED 6 MONTHS	CI02ADVLTX	12.34
HUBBARD DAVID LAMONT	2012-521619	PRORATION	C ADVLTX	37.71
HUBBARD DAVID LAMONT	2012-521619	PRORATION	CI02ADVLTX	25.15
HUFFMAN EDWARD LLOYD JR	2012-570314	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	112.72
HUFFMAN EDWARD LLOYD JR	2012-570314	PRO-RATED BILL RELEASED 9 MONTHS	FR11ADVLTX	9.34
HUNYECUTT GARY REX	2011-614182	PRO-RATED BILL RELEASED 3 MONTHS	C ADVLTX	13.86
HUNYECUTT GARY REX	2011-614182	PRO-RATED BILL RELEASED 3 MONTHS	CI02ADVLTX	9.24
HUNTER IVO B ESTATE	2010-74781	SOLD-ZLS RELEASE ZLS FEES TO POST	C TITLFEE	775
HUNTER IVO B ESTATE	2010-74781	ZLS SOLD- RELEASE TO POST FEES	C LEGLFEE	991.34
HURST THOMAS ISOM	2011-652348	PRORATED BILL. RELEASED 7 MONTHS.	C ADVLTX	33.52
HURST THOMAS ISOM	2011-652348	PRORATED BILL. RELEASED 7 MONTHS.	CI04ADVLTX	26.07
IGNOFFO RICHARD THOMAS JR	2012-525795	PRO-RATED BILL RELEASED 6 MONTHS	C ADVLTX	25.27
IGNOFFO RICHARD THOMAS JR	2012-525795	PRO-RATED BILL RELEASED 6 MONTHS	CI02ADVLTX	16.84
JAEGER MARTY	2010-71789	RELEASED GARNISHMENT FEE	C GARNFEE	60
JESSUP BRIAN DAVID	2012-568929	PRORATION	C ADVLTX	82.78
JESSUP BRIAN DAVID	2012-568929	PRORATION	FR11ADVLTX	6.86
JOEWINSKI GERALD FRANK	2012-557470	RELEASED 10 MONTHS	C ADVLTX	11.03
JOEWINSKI GERALD FRANK	2012-557470	RELEASED 10 MONTHS	CI02ADVLTX	7.35
JOHANSEN LON ERIC	2012-509583	PRO-RATED BILL RELEASED 6 MONTHS	C ADVLTX	58.59
JOHANSEN LON ERIC	2012-509583	PRO-RATED BILL RELEASED 6 MONTHS	FR04ADVLTX	3.72
JOHNSTON JULIAN WARING JR	2012-543674	PRORATED BILL, RELEASED 10 MONTHS.	C ADVLTX	100.8
JOHNSTON JULIAN WARING JR	2012-543674	PRORATED BILL, RELEASED 10 MONTHS.	CI02ADVLTX	67.2
JONES DANA MALLOY	2012-524422	PRORATED BILL, RELEASED 11 MONTHS.	C ADVLTX	54.23
JONES DANA MALLOY	2012-524422	PRORATED BILL, RELEASED 11 MONTHS.	FR11ADVLTX	4.31
JONES DANA MALLOY	2012-524422	PRORATED BILL, RELEASED 11 MONTHS.	C ADVLTX	-54.23
JONES DANA MALLOY	2012-524422	PRORATED BILL, RELEASED 11 MONTHS.	FR11ADVLTX	-4.31
JONES DANA MALLOY	2012-524422	PRORATED BILL, RELEASED 6 MONTHS	C ADVLTX	29.58
JONES DANA MALLOY	2012-524422	PRORATED BILL, RELEASED 6 MONTHS	FR11ADVLTX	2.35
JQH-CONCORD DEVELOPMENT LLC	2012-55041	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	50341.13
KALLFELZ ADAM THOMAS	2012-538409	VEHICLE TRADED AND TAG TURNED IN.	C ADVLTX	58.54
KALLFELZ ADAM THOMAS	2012-538409	VEHICLE TRADED AND TAG TURNED IN.	CI04ADVLTX	45.54
KEESE RACHEAL NICHOLE	2012-555877	RELEASED 2 MONTHS	C ADVLTX	34.8
KEESE RACHEAL NICHOLE	2012-555877	RELEASED 2 MONTHS	CI02ADVLTX	23.2
KELLY MARCHE WELLS	2012-527705	PRORATED BILL, RELEASED 8 MONTHS.	C ADVLTX	109.41
KELLY MARCHE WELLS	2012-527705	PRORATED BILL, RELEASED 8 MONTHS.	CI02ADVLTX	72.94
KEPLEY PEGGY RITCH	2012-564893	SITUS ERROR/RELEASE C4 TO C2 AND	CI04ADVLTX	12.94
KEPLEY PEGGY RITCH	2012-564893	SITUS ERROR/RELEASE C4 TO C2 AND	KTAGFFEEFEE	15
K-TOWN CARS INC	2012-57753	JETSKI SOLD IN 2011 PER BILL OF SALE.	C PEN FEE	1.1
K-TOWN CARS INC	2012-57753	JETSKI SOLD IN 2011 PER BILL OF SALE.	CI04PEN FEE	0.88
K-TOWN CARS INC	2012-57753	JETSKI SOLD IN 2011 PER BILL OF SALE.	C ADVLTX	11.04
K-TOWN CARS INC	2012-57753	JETSKI SOLD IN 2011 PER BILL OF SALE.	CI04ADVLTX	8.83
LACROIX JUSTIN RICHARD	2012-570963	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	104.46
LACROIX JUSTIN RICHARD	2012-570963	PRO-RATED BILL RELEASED 11 MONTHS	CI04ADVLTX	83.57
LAMBERT DANIEL SLATE	2012-575656	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	62.24
LAMBERT DANIEL SLATE	2012-575656	PRO-RATED BILL RELEASED 11 MONTHS	CI04ADVLTX	49.79
LAROCHE LISA ANN	2012-530036	PRORATION	C ADVLTX	24.87
LAROCHE LISA ANN	2012-530036	PRORATION	FR14ADVLTX	1.58
LEWIS RICHARD ALLEN	2012-543487	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	66.11
LEWIS RICHARD ALLEN	2012-543487	PRO-RATED BILL RELEASED 9 MONTHS	CI02ADVLTX	44.07
LIVINGSTON RHONDA	2012-557103	ADJUSTED VALUE TO \$7,632 PER HIGH	C ADVLTX	12.02
LIVINGSTON RHONDA	2012-557103	ADJUSTED VALUE TO \$7,632 PER HIGH	CI02ADVLTX	8.01
LOPEZ LUZ ELENA GONZALEZ	2012-537115	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	9.01
LOPEZ LUZ ELENA GONZALEZ	2012-537115	PRO-RATED BILL RELEASED 11 MONTHS	CI02ADVLTX	6
MAISURIA VIJAY	2012-576781	ADJ PER HIGH MILEAGE. NEW VALUE IS	C ADVLTX	38.19
MAISURIA VIJAY	2012-576781	ADJ PER HIGH MILEAGE. NEW VALUE IS	CI04ADVLTX	30.55
MAISURIA VIJAY	2012-548855	REVALUE PER HIGH MILEAGE	C ADVLTX	29.06
MAISURIA VIJAY	2012-548855	REVALUE PER HIGH MILEAGE	CI04ADVLTX	22.6
MANGRUM CYNTHIA L	2012-62839	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	98.56
MANGRUM CYNTHIA L	2012-62839	ASSESSMENT AGREEMENT APPROVED BY BOER.	FR01ADVLTX	4.93
MARIANO TAMARA HARDEMAN	2012-525056	Transferred tag from vehicle sold and	C ADVLTX	92.93
MARIANO TAMARA HARDEMAN	2012-525056	Transferred tag from vehicle sold and	CI02ADVLTX	61.95
MARIN FLORINA FAUSTINO	2012-548958	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	31.76
MARIN FLORINA FAUSTINO	2012-548958	PRO-RATED BILL RELEASED 9 MONTHS	CI04ADVLTX	24.7
MARTIN ROBIN DENISE	2009-586150	SENTING A WL	C GARNFEE	60
MASON CHARLES BRADLEY	2012-521201	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	6.47
MASON CHARLES BRADLEY	2012-521201	PRO-RATED BILL RELEASED 9 MONTHS	CI02ADVLTX	4.31
MASON CHARLES BRADLEY	2011-645572	PRO-RATED BILL RELEASED 8 MONTHS	C ADVLTX	18.06
MASON CHARLES BRADLEY	2011-645572	PRO-RATED BILL RELEASED 8 MONTHS	CI02ADVLTX	12.04
MATTHEWS CLAYTON KENNEDY	2012-524848	PRORATED BILL, RELEASED 7 MONTHS	C ADVLTX	49.28
MATTHEWS CLAYTON KENNEDY	2012-524848	PRORATED BILL, RELEASED 7 MONTHS	CI04ADVLTX	38.33
MCCACHREN YATES M JR	2012-64284	VALUE ADJUSTMENT PER PHOTOS. RELEASE	C ADVLTX	30.8
MCCACHREN YATES M JR	2012-64284	VALUE ADJUSTMENT PER PHOTOS. RELEASE	FR07ADVLTX	4.91
MCGLOSSON VICKY STERLING	2012-566589	ADJUSTED VALUE PER SALVAGED TITLE TO	C ADVLTX	3.69
MCGLOSSON VICKY STERLING	2012-566589	ADJUSTED VALUE PER SALVAGED TITLE TO	CI02ADVLTX	2.53
MCLAIN VAN DAVID	2012-551006	PER PHOTOS AND NADA RV GUIDE, NEW	C ADVLTX	301.08
MCLAIN VAN DAVID	2012-551006	PER PHOTOS AND NADA RV GUIDE, NEW	CI06ADVLTX	66.91
MCMANUS JOSEPH RANDOLPH	2011-569605	PRORATION	C ADVLTX	10.97
MCMANUS JOSEPH RANDOLPH	2011-569605	PRORATION	CI02ADVLTX	7.32
MEADOWS TIMOTHY WAYNE	2012-575920	PER PHOTOS PROVIDED & BILL OF SALE	C ADVLTX	346.5
MEADOWS TIMOTHY WAYNE	2012-575920	PER PHOTOS PROVIDED & BILL OF SALE	CI02ADVLTX	237.6
MILLER GUY FRITZ	2012-564311	VALUE ADJUSTED PER PHOTOS. NEW VALUE	C ADVLTX	37.98
MILLER GUY FRITZ	2012-564311	VALUE ADJUSTED PER PHOTOS. NEW VALUE	CI02ADVLTX	26.04
MILLER GUY FRITZ	2012-575189	VALUE ADJUSTED PER PHOTOS. NEW VALUE	C ADVLTX	78.93
MILLER GUY FRITZ	2012-575189	VALUE ADJUSTED PER PHOTOS. NEW VALUE	CI02ADVLTX	54.12
MILLER SCOTTIE EUGENE	2011-509367	PRO-RATED BILL RELEASED 4 MONTHS	C ADVLTX	10.08
MILLER SCOTTIE EUGENE	2011-509367	PRO-RATED BILL RELEASED 4 MONTHS	CI02ADVLTX	6.72
MILLER TERRY ANN	2012-507383	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	20.22
MILLER TERRY ANN	2012-507383	PRO-RATED BILL RELEASED 10 MONTHS	CI04ADVLTX	15.73
MIRELES EDUARDO JOSE	2012-528398	PRORATION	C ADVLTX	68.36
MIRELES EDUARDO JOSE	2012-528398	PRORATION	CI02ADVLTX	45.57
MISSION CHARLOTTE DST A DE	2012-67886	PER DECISION OF BOER. RELEASE	C ADVLTX	6969.48
MITCHELL FELICIA VICTORIA	2011-569063	PRO-RATED BILL RELEASED 7 MONTHS	C ADVLTX	24.48
MITCHELL FELICIA VICTORIA	2011-569063	PRO-RATED BILL RELEASED 7 MONTHS	CI04ADVLTX	19.03
MOLINARES LAUREN CECILIA	2012-569947	PRO-RATED BILL RELEASED 8 MONTHS	C ADVLTX	74.43
MOLINARES LAUREN CECILIA	2012-569947	PRO-RATED BILL RELEASED 8 MONTHS	CI02ADVLTX	49.61
MOONEY RONALD W	2012-68319	DOUBLE WIDE ON INCORRECT PARCEL.	C ADVLTX	74.66
MOONEY RONALD W	2012-68319	DOUBLE WIDE ON INCORRECT PARCEL.	FR05ADVLTX	6.83
MOREAU DANNY EUGENE	2012-800445	TO CORRECT INCORRECT VALUE ENTERED ON	C ADVLTX	241.55
MOREAU DANNY EUGENE	2012-800445	TO CORRECT INCORRECT VALUE ENTERED ON	CI02ADVLTX	161.03
MORRIS ALIYA MIKEL	2012-522652	PRO-RATED BILL RELEASED 7 MONTHS	C ADVLTX	8.64
MORRIS ALIYA MIKEL	2012-522652	PRO-RATED BILL RELEASED 7 MONTHS	CI01ADVLTX	1.85
MORRIS ALIYA MIKEL	2012-522652	PRO-RATED BILL RELEASED 7 MONTHS	FR19ADVLTX	1.3
MORRISON DANNY GENE	2012-560898	RELEASED 11 MONTHS	C ADVLTX	56.37
MORRISON DANNY GENE	2012-560898	RELEASED 11 MONTHS	CI04ADVLTX	43.84
MORRISON JANICE	2012-536623	VEHICLE SOLD AND TAG TURNED IN	C ADVLTX	8.34
MORRISON JANICE	2012-536623	VEHICLE SOLD AND TAG TURNED IN	CI04ADVLTX	6.49
MORRISON NEIL DEWAYNE	2012-576737	PRORATION	C ADVLTX	200.39
MORRISON NEIL DEWAYNE	2012-576737	PRORATION	CI02ADVLTX	137.42
MORRISON RIDGE LP - A DE LP	2012-69440	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	7576.38
MULLIS BUFORD	2012-70288	AUTOBILLED IN ERROR. RELEASE IN FULL.	C PEN FEE	1.62
MULLIS BUFORD	2012-70288	AUTOBILLED IN ERROR. RELEASE IN FULL.	FR03PEN FEE	0.12

MULLIS BUFORD	2012-70288	AUTOBILLED IN ERROR. RELEASE IN FULL.	C ADVLTX	16.24
MULLIS BUFORD	2012-70288	AUTOBILLED IN ERROR. RELEASE IN FULL.	FR03ADVLTX	1.16
MULLIS JAMES LEONARD JR	2012-576750	PRORATED BILL, RELEASED 9 MONTHS.	C ADVLTX	91.3
MULLIS JAMES LEONARD JR	2012-576750	PRORATED BILL, RELEASED 9 MONTHS.	FR16ADVLTX	8.22
MULLIS JEFFREY KARL	2012-549151	PRORATED BILL, RELEASED 8 MONTHS	C ADVLTX	12.98
MULLIS JEFFREY KARL	2012-549151	PRORATED BILL, RELEASED 8 MONTHS	CI02ADVLTX	8.65
MULLIS SHANA LEANN	2011-599942	RELEASE BILL TO ROWAN CTY.	C ADVLTX	121.34
MULLIS SHANA LEANN	2011-599942	RELEASE BILL TO ROWAN CTY.	CI04ADVLTX	94.37
MULLIS SHANA LEANN	2011-599942	RELEASE BILL TO ROWAN CTY.	KTAGFFEEFEE	15
MULLIS SHANA LEANN	2011-599942	RELEASE BILL TO ROWAN CTY.	C GARNFEE	60
MYINT U SHWE & WIFE	2012-70810	ASSESSMENT AGREEMENT APPROVED BY THE	C ADVLTX	657.86
MYINT U SHWE & WIFE	2012-70811	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	840.77
MYINT U SHWE & WIFE	2012-70812	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	449.82
MYINT U SHWE & WIFE	2012-70813	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	570.15
NGUYEN VIET AND	2012-71937	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	173.74
NIBLOCK DEVELOPMENT CORP	2012-72132	ASSESSMENT AGREEMENT APPROVED BY THE	C ADVLTX	236.04
NIBLOCK DEVELOPMENT CORP	2012-72133	ASSESSMENT GREEMENT APPROVED BY BOER.	C ADVLTX	8221.71
NIBLOCK DEVELOPMENT CORP	2012-72131	ASSESSMENT AGREEMENT WAS APPROVED BY	C ADVLTX	3021.41
NICHOLS LESLIE FOSTER	2012-512783		C GARNFEE	60
NIEHAUS FREDERICK JOSEPH	2012-569387	PRORATED BILL, RELEASED 9 MONTHS.	C ADVLTX	81.48
NIEHAUS FREDERICK JOSEPH	2012-569387	PRORATED BILL, RELEASED 9 MONTHS.	CI02ADVLTX	55.88
NIEMANN DANIEL JOHN JR	2012-521126	PRO-RATED BILL RELEASED 8 MONTHS	C ADVLTX	11.34
NIEMANN DANIEL JOHN JR	2012-521126	PRO-RATED BILL RELEASED 8 MONTHS	CI02ADVLTX	7.56
NORTHWEST BAPTIST CHURCH	2012-550662	MOTOR VEH EXEMPTION APPL APPRVD FOR	C ADVLTX	23.25
NORTHWEST BAPTIST CHURCH	2012-550662	MOTOR VEH EXEMPTION APPL APPRVD FOR	CI04ADVLTX	18.08
NORTHWEST BAPTIST CHURCH	2012-550662	MOTOR VEH EXEMPTION APPL APPRVD FOR	KTAGFFEEFEE	15
OAKES BEAU HENDERSON	2012-576467	RELEASED BILL IN FULL TO ALLOW FOR	C ADVLTX	15.02
OAKES BEAU HENDERSON	2012-576467	RELEASED BILL IN FULL TO ALLOW FOR	CI02ADVLTX	10.3
OGUNYOMI LASUNKANMI DOYIN	2012-562840	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	10.27
OGUNYOMI LASUNKANMI DOYIN	2012-562840	PRO-RATED BILL RELEASED 11 MONTHS	CI02ADVLTX	7.04
ORSKI MICHAEL FREDERICK	2011-617191	WRONG MAILING ADDRESS	C GARNFEE	60
OVERAKER JEREMY KYLE	2011-644526	FEE WAS ALREADY APPLIED	C GARNFEE	60
OVERCASH HAL	2012-73630	SOLD 1978 MH IN 2010. RELEASE \$1085.	C ADVLTX	7.6
OVERCASH HAL	2012-73630	SOLD 1978 MH IN 2010. RELEASE \$1085.	CI04ADVLTX	6.08
OVERCASH JUDY ANDREWS	2012-565802	PRORATED BILL, RELEASED 10 MONTHS.	C ADVLTX	26.49
OVERCASH JUDY ANDREWS	2012-565802	PRORATED BILL, RELEASED 10 MONTHS.	CI02ADVLTX	18.17
OVERCASH REAL ESTATE LLC	2012-73681	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	89.6
PALERU JANARDHANA RAO	2012-576763	CORRECT VALUE 2012 CAMRY	C ADVLTX	59.78
PALERU JANARDHANA RAO	2012-576763	CORRECT VALUE 2012 CAMRY	CI02ADVLTX	40.99
PASS & SEYMOUR INC	2012-74977	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	45304.7
PASS & SEYMOUR INC	2012-74976	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	249.9
PASS AND SEYMOUR INC	2012-500430	PRO-RATED BILL RELEASED 5 MONTHS	C ADVLTX	7.75
PASS AND SEYMOUR INC	2012-500430	PRO-RATED BILL RELEASED 5 MONTHS	CI02ADVLTX	5.16
PASS AND SEYMOUR LE GRANDE	2012-502491	PRO-RATED BILL RELEASED 7 MONTHS	C ADVLTX	2.31
PASS AND SEYMOUR LE GRANDE	2012-502491	PRO-RATED BILL RELEASED 7 MONTHS	CI02ADVLTX	1.54
PASS AND SEYMOUR LE GRANDE	2012-513455	PRO-RATED BILL RELEASED 5 MONTHS	C ADVLTX	38.75
PASS AND SEYMOUR LE GRANDE	2012-513455	PRO-RATED BILL RELEASED 5 MONTHS	CI02ADVLTX	25.83
PASTERZ PETER ANTHONY	2012-575158	REVALUATION PER HIGH MILEAGE-196879	C ADVLTX	23.09
PASTERZ PETER ANTHONY	2012-575158	REVALUATION PER HIGH MILEAGE-196879	FR07ADVLTX	3.68
PENDER GAIL TURNER	2012-567220	OWNED LESS THAN 1 MONTH	C ADVLTX	15.61
PENDER GAIL TURNER	2012-567220	OWNED LESS THAN 1 MONTH	CI02ADVLTX	10.7
PENDER GAIL TURNER	2012-567220	OWNED LESS THAN 1 MONTH	CTAGFFEEFEE	15
PERFORMANCE AIRCRAFT LEASING	2012-75829	HOUSED AT KENOSHA REGIONAL. RELEASE	C PEN FEE	966
PERFORMANCE AIRCRAFT LEASING	2012-75829	HOUSED AT KENOSHA REGIONAL. RELEASE	C ADVLTX	9660
PERKINS MERRILL GILFORD	2012-563970	PRORATED BILL. RELEASED 10 MONTHS.	C ADVLTX	31.68
PERKINS MERRILL GILFORD	2012-563970	PRORATED BILL. RELEASED 10 MONTHS.	CI02ADVLTX	21.72
PETERMAN RANDALL FRANKLIN	2012-575044	PRORATION	C ADVLTX	152.25
PETERMAN RANDALL FRANKLIN	2012-575044	PRORATION	CI02ADVLTX	104.4
PFEIFFER MONICA LEE	2012-571137	REVALUE PER HIGH MILEAGE-134754	C ADVLTX	30.06
PFEIFFER MONICA LEE	2012-571137	REVALUE PER HIGH MILEAGE-134754	FR11ADVLTX	2.49
PINCHUK TOMMY BRIAN	2012-560041	PRORATED BILL. RELEASED 8 MONTHS.	C ADVLTX	23.48
PINCHUK TOMMY BRIAN	2012-560041	PRORATED BILL. RELEASED 8 MONTHS.	FR11ADVLTX	1.87
PITTS BAPTIST CHURCH	2012-575482	EXEMPT VEHICLE/RELIGIOUS PURPOSES	C ADVLTX	394.71
PITTS BAPTIST CHURCH	2012-575482	EXEMPT VEHICLE/RELIGIOUS PURPOSES	CI02ADVLTX	270.66
PITTS BAPTIST CHURCH	2012-575482	EXEMPT VEHICLE/RELIGIOUS PURPOSES	CTAGFFEEFEE	15
PREMIER SLEEP SERVICES LLC	2012-664	BILLED FOR CITY OF CONCORD IN ERROR.	CI02PEN FEE	30.93
PREMIER SLEEP SERVICES LLC	2012-664	BILLED FOR CITY OF CONCORD IN ERROR.	CI02ADVLTX	309.34
PRICE DANNY J B	2012-575337	PRORATED BILL, RELEASED 11 MONTHS, INT	C ADVLTX	53.13
PRICE DANNY J B	2012-575337	PRORATED BILL, RELEASED 11 MONTHS, INT	CI02ADVLTX	36.43
PRIDDY MICHELLE ANNETTE	2011-639489	RELEASED GARNISHMENT FEE	C GARNFEE	60
PROBST BROS DISTS INC	2012-78312	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	45.71
PROBST BROS DISTS INC	2012-78312	ASSESSMENT AGREEMENT APPROVED BY BOER.	CI04ADVLTX	36.57
PROBST BROS DISTS INC	2012-78301	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	383.88
PROBST BROS DISTS INC	2012-78304	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	2840.18
PROBST BROS DISTS INC	2012-78310	ASSESSMENT AGREEMENT APPROVED BY	C ADVLTX	54.46
PROBST BROS DISTS INC	2012-78322	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	277.41
PROBST BROS DISTS INC	2012-78325	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	61.53
PROBST BROTHERS DIST INC	2012-78330	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	263.9
PRUITTE RICHARD LEE	2012-567514	PRORATED BILL, RELEASED 9 MONTHS.	C ADVLTX	14.7
PRUITTE RICHARD LEE	2012-567514	PRORATED BILL, RELEASED 9 MONTHS.	CI02ADVLTX	10.08
QUIET NO MORE MINISTRIES	2012-569601	MOTOR VEH EXEMPTION APPL APPRVD FOR	C ADVLTX	168.21
QUIET NO MORE MINISTRIES	2012-569601	MOTOR VEH EXEMPTION APPL APPRVD FOR	CI04ADVLTX	134.57
QUIET NO MORE MINISTRIES	2012-569601	MOTOR VEH EXEMPTION APPL APPRVD FOR	KTAGFFEEFEE	15
QUINAREZ MOISES CRUZ	2012-524963	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	60.33
QUINAREZ MOISES CRUZ	2012-524963	PRO-RATED BILL RELEASED 10 MONTHS	CI02ADVLTX	40.22
RABER ASHLEY HAMPTON	2012-546048	VALUE ADJ TO 400 MIN MAKES LESS THAN	C ADVLTX	315
RABER ASHLEY HAMPTON	2012-546048	VALUE ADJ TO 400 MIN MAKES LESS THAN	CI06ADVLTX	70
RAMDEEN JORDON ALLEN	2012-570931	PRORATION	C ADVLTX	24.26
RAMDEEN JORDON ALLEN	2012-570931	PRORATION	CI04ADVLTX	19.4
RAMSEY GEORGE GARY	2012-557727	PRORATION	C ADVLTX	35.06
RAMSEY GEORGE GARY	2012-557727	PRORATION	CI02ADVLTX	23.37
RARY JOHN LLOYD	2012-501571	PRO-RATED BILL RELEASED 7 MONTHS	C ADVLTX	6.8
RARY JOHN LLOYD	2012-501571	PRO-RATED BILL RELEASED 7 MONTHS	CI02ADVLTX	4.53
REDDY JAMES WILLIAM	2012-560607	VEHICLE REGISTERED IN VIRGINIA. TAG	C ADVLTX	116.05
REDDY JAMES WILLIAM	2012-560607	VEHICLE REGISTERED IN VIRGINIA. TAG	CI01ADVLTX	24.87
REDDY JAMES WILLIAM	2012-560607	VEHICLE REGISTERED IN VIRGINIA. TAG	FR19ADVLTX	17.5
REDDY JAMES WILLIAM	2012-558349	VEHICLE REGISTERED IN VIRGINIA. TAG	C ADVLTX	46.16
REDDY JAMES WILLIAM	2012-558349	VEHICLE REGISTERED IN VIRGINIA. TAG	CI01ADVLTX	9.89
REDDY JAMES WILLIAM	2012-558349	VEHICLE REGISTERED IN VIRGINIA. TAG	FR19ADVLTX	6.96
REDDY JAMES WILLIAM	2012-554330	VEHICLE REGISTERED IN VIRGINIA. TAG	C ADVLTX	4.16
REDDY JAMES WILLIAM	2012-554330	VEHICLE REGISTERED IN VIRGINIA. TAG	CI01ADVLTX	0.89
REDDY JAMES WILLIAM	2012-554330	VEHICLE REGISTERED IN VIRGINIA. TAG	FR19ADVLTX	0.63
REECE MICHAEL TODD	2012-576811	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	5.45
REECE MICHAEL TODD	2012-576811	PRO-RATED BILL RELEASED 11 MONTHS	CI02ADVLTX	3.74
REINHARDT ROBERT MICHAEL	2012-527290	PRO-RATED BILL RELEASED 7 MONTHS	C ADVLTX	14.04
REINHARDT ROBERT MICHAEL	2012-527290	PRO-RATED BILL RELEASED 7 MONTHS	CI01ADVLTX	3.01
REINHARDT ROBERT MICHAEL	2012-527290	PRO-RATED BILL RELEASED 7 MONTHS	FR19ADVLTX	2.12
RELIABLE WOODWORKS INC	2012-569562	VEHICLE SOLD. TAG SURRENDERED 10/2012.	C ADVLTX	499.65
RELIABLE WOODWORKS INC	2012-569562	VEHICLE SOLD. TAG SURRENDERED 10/2012.	FR03ADVLTX	35.69
REYES RAFAEL LOPEZ	2012-567435	PRORATION	C ADVLTX	23.99
REYES RAFAEL LOPEZ	2012-567435	PRORATION	CI04ADVLTX	19.19
RICE DANIEL SPELLACY	2012-576400	SITUS ERROR-MECKLENBURG COUNTY ADDRESS	C ADVLTX	101.99
RICE DANIEL SPELLACY	2012-576400	SITUS ERROR-MECKLENBURG COUNTY ADDRESS	CI02ADVLTX	69.94
RICE DANIEL SPELLACY	2012-576400	SITUS ERROR-MECKLENBURG COUNTY ADDRESS	CTAGFFEEFEE	15
RIDGEWOOD HOMES INC	2011-585484	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	74.99
RIDGEWOOD HOMES INC	2011-585484	PRO-RATED BILL RELEASED 9 MONTHS	FR03ADVLTX	5.96
RIGGS DENNIS COLE	2012-566909	PRORATION	C ADVLTX	26.18
RIGGS DENNIS COLE	2012-566909	PRORATION	CI02ADVLTX	17.95
RIVERA CARMEN EVANGELINA	2011-635299	PRORATION	C ADVLTX	84.04
RIVERA CARMEN EVANGELINA	2011-635299	PRORATION	CI01ADVLTX	18.01

RIVERA CARMEN EVANGELINA	2011-635299	PRORATION	FR19ADVLTX	12.67
RMP-CODDLE CREK #3 LLC	2012-81339	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	889.56
ROBINSON ANDREW LEE	2012-524246	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	5.93
ROBINSON ANDREW LEE	2012-524246	PRO-RATED BILL RELEASED 10 MONTHS	CI04ADVLTX	4.62
RUBINSTEIN BRIAN ALEXANDER	2012-533092	PRORATION	C ADVLTX	6.62
RUBINSTEIN BRIAN ALEXANDER	2012-533092	PRORATION	FR11ADVLTX	0.52
RUIZ RAFAEL MARROQUIN	2012-505357	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	6.7
RUIZ RAFAEL MARROQUIN	2012-505357	PRO-RATED BILL RELEASED 11 MONTHS	CI04ADVLTX	5.21
RUTAN WILLIAM CHARLES	2012-565391	RELEASED IN FULL-PLATE TURNED IN & CAR	C ADVLTX	47.11
RUTAN WILLIAM CHARLES	2012-565391	RELEASED IN FULL-PLATE TURNED IN & CAR	CI04ADVLTX	37.69
RUTAN WILLIAM CHARLES	2012-565391	RELEASED IN FULL-PLATE TURNED IN & CAR	KTAGFFEEFEE	15
SALIBA FADI HANNA	2012-568437	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	6.55
SALIBA FADI HANNA	2012-568437	PRO-RATED BILL RELEASED 11 MONTHS	FR07ADVLTX	1.05
SANFORD ERIC KYLE	2012-510118	PRO-RTAED BILL RELEASED 5 MONTHS	C ADVLTX	5.78
SANFORD ERIC KYLE	2012-510118	PRO-RTAED BILL RELEASED 5 MONTHS	CI02ADVLTX	3.85
SATTERFIELD RODNEY EUGENE	2012-573703	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	51.82
SATTERFIELD RODNEY EUGENE	2012-573703	PRO-RATED BILL RELEASED 9 MONTHS	CI04ADVLTX	41.45
SCOTT ROBERT WILLIAM	2012-545977	PRO-RATED BILL RELEASED 7 MONTHS	C ADVLTX	2.21
SCOTT ROBERT WILLIAM	2012-545977	PRO-RATED BILL RELEASED 7 MONTHS	CI02ADVLTX	1.47
SENECAL JEFFREY SCOTT	2012-553721	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	81.33
SENECAL JEFFREY SCOTT	2012-553721	PRO-RATED BILL RELEASED 10 MONTHS	CI02ADVLTX	54.22
SERNA MIGUEL MONJE	2011-585550	ADJUSTED VALUE TO \$2,200 PER PHOTOS.	C ADVLTX	301.14
SERNA MIGUEL MONJE	2011-585550	ADJUSTED VALUE TO \$2,200 PER PHOTOS.	CI02ADVLTX	200.76
SHERIFF ROBERT EUGENE	2012-560300	PRO-RATED BILL RELEASED 8 MONTHS	C ADVLTX	2.1
SHERIFF ROBERT EUGENE	2012-560300	PRO-RATED BILL RELEASED 8 MONTHS	CI04ADVLTX	1.63
SHREE RADHA KRISHNA INC/NC	2012-86482	VALUE APPEAL. RELEASE \$495210.	C ADVLTX	3466.47
SHREE RADHA KRISHNA INC/NC	2012-86482	VALUE APPEAL. RELEASE \$495210.	CI04ADVLTX	2773.18
SHUMAKER SHELBY HARWARD	2012-544517	PRORATION	C ADVLTX	23.74
SHUMAKER SHELBY HARWARD	2012-544517	PRORATION	CI02ADVLTX	15.83
SHUMSKI TRAVIS JAMES	2012-554128	PRORATED BILL, RELEASED 8 MONTHS.	C ADVLTX	35.57
SHUMSKI TRAVIS JAMES	2012-554128	PRORATED BILL, RELEASED 8 MONTHS.	CI02ADVLTX	23.71
SIGMON JAMES WILLIAM II	2012-547990	ANT APPL APPRVD/VALUE ADJ TO 500 MAKES	C ADVLTX	223.02
SIGMON JAMES WILLIAM II	2012-547990	ANT APPL APPRVD/VALUE ADJ TO 500 MAKES	FR03ADVLTX	17.7
SIGMON JAMES WILLIAM II	2012-546990	ANT AUTO APPL APPRVD/VALUE ADJ TO 500	C ADVLTX	146.79
SIGMON JAMES WILLIAM II	2012-546990	ANT AUTO APPL APPRVD/VALUE ADJ TO 500	FR03ADVLTX	11.65
SIMPSON BILLY JEFFERSON	2012-557163	RELEASED TO LEE COUNTY	C ADVLTX	62.62
SIMPSON BILLY JEFFERSON	2012-557163	RELEASED TO LEE COUNTY	FR11ADVLTX	4.97
SINCLAIR HAROLD BROWNING	2012-546121		C ADVLTX	-32.36
SINCLAIR HAROLD BROWNING	2012-546121		FR04ADVLTX	-2.05
SINCLAIR HAROLD BROWNING	2012-546121	ADJ ADDITIONAL VALUE CHANGE PER MORE	C ADVLTX	68.67
SINCLAIR HAROLD BROWNING	2012-546121	ADJ ADDITIONAL VALUE CHANGE PER MORE	FR04ADVLTX	4.36
SKAGGS JEFFREY ROBERT	2012-558277	DMV ERROR-CORRECT ADDRESS IS	C ADVLTX	115.79
SKAGGS JEFFREY ROBERT	2012-558277	DMV ERROR-CORRECT ADDRESS IS	CI02ADVLTX	77.2
SKAGGS JEFFREY ROBERT	2012-558277	DMV ERROR-CORRECT ADDRESS IS	CTAGFFEEFEE	15
SKINNER MARK EDWARD	2012-800212	RELEASED BILL IN FULL TO ALLOW FOR	C ADVLTX	139.23
SKINNER MARK EDWARD	2012-800212	RELEASED BILL IN FULL TO ALLOW FOR	CI02ADVLTX	92.82
SKINNER MARK EDWARD	2012-800212	RELEASED BILL IN FULL TO ALLOW FOR	CTAGFFEEFEE	15
SMITH MARVIN WALLACE JR	2012-556906	PRORATION	C ADVLTX	116.66
SMITH MARVIN WALLACE JR	2012-556906	PRORATION	FR11ADVLTX	9.26
SMITH MICHAEL DEAN	2012-570605	PRORATION	C ADVLTX	157.73
SMITH MICHAEL DEAN	2012-570605	PRORATION	CI02ADVLTX	108.16
SMITH SHANA RAFFALDT	2012-513113	PRORATION	C ADVLTX	47.25
SMITH SHANA RAFFALDT	2012-513113	PRORATION	FR09ADVLTX	3.75
SMITH THOMAS JAMES	2012-564413	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	36.38
SMITH THOMAS JAMES	2012-564413	PRO-RATED BILL RELEASED 9 MONTHS	FR07ADVLTX	5.8
SOUTH GEORGE EDWARD	2012-572903		C ADVLTX	3.64
SOUTH GEORGE EDWARD	2012-572903		CI02ADVLTX	2.5
SPADER SUSAN REESE	2012-550940	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	11.76
SPADER SUSAN REESE	2012-550940	PRO-RATED BILL RELEASED 10 MONTHS	CI02ADVLTX	7.84
SPEARS GAZELLA FAITH	2011-603004	RELEASE GR FEE	C GARNFEE	60
STEEL JAMES EDWARD	2011-568445	PRORATION	C ADVLTX	131.83
STEEL JAMES EDWARD	2011-568445	PRORATION	CI02ADVLTX	87.89
STEELE LAVONDA LADALE	2010-665935	PRORATION	C ADVLTX	3.53
STEELE LAVONDA LADALE	2010-665935	PRORATION	CI02ADVLTX	2.36
STIKELEATHER DANA BLALOCK	2012-552798	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	19.09
STIKELEATHER DANA BLALOCK	2012-552798	PRO-RATED BILL RELEASED 9 MONTHS	CI02ADVLTX	12.73
SUB JEWELL COX FARM I LLC	2012-91710	VALUE APPEAL. RELEASE \$1530660.	C ADVLTX	10714.62
SULLIVAN DARRELL JABARI	2011-636076	NO RESPONSE FROM COMPANY	C GARNFEE	60
SUMMERS SHEILA PARSONS	2012-511410	SITUS CORRECTION MADE LESS THAN \$5	C ADVLTX	3.78
SUMMERS SHEILA PARSONS	2012-511410	SITUS CORRECTION MADE LESS THAN \$5	FR13ADVLTX	0.36
SUMMERS SHEILA PARSONS	2012-511410	SITUS ERROR--REL CONCORD CITY & ADD	CI02ADVLTX	2.52
SUMMERS SHEILA PARSONS	2012-511410	SITUS ERROR--REL CONCORD CITY & ADD	CTAGFFEEFEE	15
SWANTON VIRGINIA	2012-92154		C BDCKFEE	25
SWEAT STEVEN DALE	2012-542392	PRORATION	C ADVLTX	37.9
SWEAT STEVEN DALE	2012-542392	PRORATION	FR07ADVLTX	4.51
TAYLOR BRIAN EARL	2011-567084	RELEASE GR FEE--TERMINATED IN JULY 2012	C GARNFEE	60
TAYLOR JENNIFER DIANNE	2012-557003	PRORATION	C ADVLTX	2.55
TAYLOR JENNIFER DIANNE	2012-557003	PRORATION	CI02ADVLTX	1.7
TEAL TAMMY ANNETTE	2012-552302	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	42.48
TEAL TAMMY ANNETTE	2012-552302	PRO-RATED BILL RELEASED 9 MONTHS	CI04ADVLTX	33.04
TEAL TAMMY ANNETTE	2012-510264	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	27.98
TEAL TAMMY ANNETTE	2012-510264	PRO-RATED BILL RELEASED 9 MONTHS	CI04ADVLTX	21.76
TEDESCHI JOAN FAIRCLOTH	2012-558002	PRO-RATED BILL RELEASED 8 MONTHS	C ADVLTX	70.14
TEDESCHI JOAN FAIRCLOTH	2012-558002	PRO-RATED BILL RELEASED 8 MONTHS	FR03ADVLTX	5.57
TEMPLE KAREN ALANE	2012-526129	PRORATION	C ADVLTX	21.8
TEMPLE KAREN ALANE	2012-526129	PRORATION	FR07ADVLTX	2.59
THE LARRY E TAYLOR AND	2012-568870	REVALUE-HIGH MILEAGE 71057 MILES	C ADVLTX	14.96
THE LARRY E TAYLOR AND	2012-568870	REVALUE-HIGH MILEAGE 71057 MILES	FR11ADVLTX	1.24
THE REFUGE INC	2012-93369	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	1692.46
THE REFUGE INC	2012-93369	ASSESSMENT AGREEMENT APPROVED BY BOER.	CI04ADVLTX	1353.97
THE REFUGE INC	2012-93370	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	252
THE REFUGE INC	2012-93370	ASSESSMENT AGREEMENT APPROVED BY BOER.	CI04ADVLTX	201.6
THE REFUGE INC	2012-93368	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	403.83
THE REFUGE INC	2012-93368	ASSESSMENT AGREEMENT APPROVED BY BOER.	CI04ADVLTX	323.06
THE REFUGE INC	2012-93371	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	397.18
THE REFUGE INC	2012-93371	ASSESSMENT AGREEMENT APPROVED BY BOER.	CI04ADVLTX	317.74
THOMAS JOHN MICHAEL	2011-590575	PRORATED BILL, RELEASED 9 MONTHS	C ADVLTX	73.17
THOMAS JOHN MICHAEL	2011-590575	PRORATED BILL, RELEASED 9 MONTHS	FR11ADVLTX	5.81
THOMAS MERCEDES P	2012-93581	BILLED TWICE FOR 40 X 30 GARAGE.	C ADVLTX	126.42
THOMAS MERCEDES P	2012-93581	BILLED TWICE FOR 40 X 30 GARAGE.	FR16ADVLTX	11.38
THOMPSON RANDY THOMAS JR	2012-576979	PER PHOTO ADJUSTING VALUE TO \$1800.	C ADVLTX	337.4
THOMPSON RANDY THOMAS JR	2012-576979	PER PHOTO ADJUSTING VALUE TO \$1800.	FR11ADVLTX	27.96
TINGLEY LEA MICHELLE	2012-556938	REVALUE PER HIGH MILEAGE-105333MILES	C ADVLTX	12.58
TINGLEY LEA MICHELLE	2012-556938	REVALUE PER HIGH MILEAGE-105333MILES	FR07ADVLTX	1.5
TIRTADAJA CAROLINA	2012-561135	REDUCED VALUE TO \$13,650 PER DAMAGE TO	C ADVLTX	3.78
TIRTADAJA CAROLINA	2012-561135	REDUCED VALUE TO \$13,650 PER DAMAGE TO	CI02ADVLTX	2.52
TMG EXPRESS CORP	2012-542913	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	24.31
TMG EXPRESS CORP	2012-542913	PRO-RATED BILL RELEASED 9 MONTHS	CI02ADVLTX	16.2
TOPPING RICHARD FRANCIS	2012-575992	SITUS ADDRESS IS MECK COUNTY-RELEASE	C ADVLTX	271.95
TOPPING RICHARD FRANCIS	2012-575992	SITUS ADDRESS IS MECK COUNTY-RELEASE	CI02ADVLTX	186.48
TOPPING RICHARD FRANCIS	2012-575992	SITUS ADDRESS IS MECK COUNTY-RELEASE	CTAGFFEEFEE	15
TOYOTA MOTOR SALES USA INC	2012-559195	PRORATION	C ADVLTX	179.41
TOYOTA MOTOR SALES USA INC	2012-559195	PRORATION	CI02ADVLTX	119.6
TOYOTA MOTOR SALES USA INC	2012-559586	PRORATION	C ADVLTX	173.09
TOYOTA MOTOR SALES USA INC	2012-559586	PRORATION	CI02ADVLTX	115.39
TOYOTA MOTOR SALES USA INC	2012-559893	PRORATION	C ADVLTX	173.09
TOYOTA MOTOR SALES USA INC	2012-559893	PRORATION	CI02ADVLTX	115.39
TOYOTA MOTOR SALES USA INC	2012-559895	PRORATION	C ADVLTX	129.42
TOYOTA MOTOR SALES USA INC	2012-559895	PRORATION	CI02ADVLTX	86.28
TOYOTA MOTOR SALES USA INC	2012-560259	PRORATION	C ADVLTX	116.48

TOYOTA MOTOR SALES USA INC	2012-560259	PRORATION	CI02ADVLTX	77.65
TOYOTA MOTOR SALES USA INC	2012-560028	PRORATION	C ADVLTX	173.09
TOYOTA MOTOR SALES USA INC	2012-560028	PRORATION	CI02ADVLTX	115.39
TOYOTA MOTOR SALES USA INC	2012-560464	PRORATION	C ADVLTX	148.26
TOYOTA MOTOR SALES USA INC	2012-560464	PRORATION	CI02ADVLTX	98.84
TOYOTA MOTOR SALES USA INC	2012-571115	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	168.89
TOYOTA MOTOR SALES USA INC	2012-571115	PRO-RATED BILL RELEASED 11 MONTHS	CI02ADVLTX	115.81
TOYOTA MOTOR SALES USA INC	2012-569650	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	116.08
TOYOTA MOTOR SALES USA INC	2012-569650	PRO-RATED BILL RELEASED 11 MONTHS	CI02ADVLTX	79.59
TOYOTA MOTOR SALES USA INC	2012-559194	VEHICLE SOLD. TAG TURNED IN 8/2012.	C ADVLTX	135.08
TOYOTA MOTOR SALES USA INC	2012-559194	VEHICLE SOLD. TAG TURNED IN 8/2012.	CI02ADVLTX	90.06
TOYOTA MOTOR SALES USA INC	2012-558567	VEHICLE SOLD. TAG TURNED IN 08/2012.	C ADVLTX	118.86
TOYOTA MOTOR SALES USA INC	2012-558567	VEHICLE SOLD. TAG TURNED IN 08/2012.	CI02ADVLTX	79.24
TOYOTA MOTOR SALES USA INC	2012-554208	VEHICLE SOLD. TAG TURNED IN 08/2012.	C ADVLTX	148.26
TOYOTA MOTOR SALES USA INC	2012-554208	VEHICLE SOLD. TAG TURNED IN 08/2012.	CI02ADVLTX	98.84
TOYOTA MOTOR SALES USA INC	2012-554358	VEHICLE SOLD. TAG TURNED IN 08/2012.	C ADVLTX	116.29
TOYOTA MOTOR SALES USA INC	2012-554358	VEHICLE SOLD. TAG TURNED IN 08/2012.	CI02ADVLTX	77.53
TOYOTA MOTOR SALES USA INC	2012-554493	VEHICLE SOLD. TAG TURNED IN 08/2012.	C ADVLTX	173.09
TOYOTA MOTOR SALES USA INC	2012-554493	VEHICLE SOLD. TAG TURNED IN 08/2012.	CI02ADVLTX	115.39
TOYOTA MOTOR SALES USA INC	2012-557376	VEHICLE SOLD. TAG TURNED IN 08/2012.	C ADVLTX	116.29
TOYOTA MOTOR SALES USA INC	2012-557376	VEHICLE SOLD. TAG TURNED IN 08/2012.	CI02ADVLTX	77.53
TOYOTA MOTOR SALES USA INC	2012-557377	VEHICLE SOLD. TAG TURNED IN 08/2012.	C ADVLTX	173.09
TOYOTA MOTOR SALES USA INC	2012-557377	VEHICLE SOLD. TAG TURNED IN 08/2012.	CI02ADVLTX	115.39
TOYOTA MOTOR SALES USA INC	2012-557377	VEHICLE SOLD. TAG TURNED IN 08/2012.	C ADVLTX	-173.09
TOYOTA MOTOR SALES USA INC	2012-557377	VEHICLE SOLD. TAG TURNED IN 08/2012.	CI02ADVLTX	-115.39
TOYOTA MOTOR SALES USA INC	2012-557377	VEHICLE SOLD. TAG TURNED IN 09/2012.	C ADVLTX	155.78
TOYOTA MOTOR SALES USA INC	2012-557377	VEHICLE SOLD. TAG TURNED IN 09/2012.	CI02ADVLTX	103.85
TOYOTA MOTOR SALES USA INC	2012-557519	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	135.08
TOYOTA MOTOR SALES USA INC	2012-557519	PRO-RATED BILL RELEASED 10 MONTHS	CI02ADVLTX	90.06
TREXLER PHILIP MITCHELL	2012-507861	RELEASE JUDGE FEE SHOULD BE GARN FEE	C JUDGEFEE	60
TUCKER D M HEIR	2012-95643	HOUSE REMOVED IN 2010. RELEASE \$46950	C ADVLTX	328.65
TUCKER RENEE HUNT	2012-800446	RELEASING DUE TO INCORRECT DUE DATE.	C ADVLTX	104.58
TUCKER RENEE HUNT	2012-800446	RELEASING DUE TO INCORRECT DUE DATE.	FR11ADVLTX	8.3
TUCKER ROBERT THOMAS	2012-562450	ADJUSTED VALUE PER PHOTOS PROVIDED TO	C ADVLTX	41.65
TUCKER ROBERT THOMAS	2012-562450	ADJUSTED VALUE PER PHOTOS PROVIDED TO	CI04ADVLTX	33.32
TULAROSA HOLDINGS LLC A NC	2012-95888	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	1206.73
TWC DIGITAL PHONE LLC	2012-103726	INCORRECT ACCOUNT. RELEASE IN FULL.	C ADVLTX	3692.59
TWC DIGITAL PHONE LLC	2012-103726	INCORRECT ACCOUNT. RELEASE IN FULL.	CI03ADVLTX	2663.94
VAN HAM DAVID LEE	2012-504462	PRORATED BILL. RELEASED 8 MONTHS.	C ADVLTX	16.47
VAN HAM DAVID LEE	2012-504462	PRORATED BILL. RELEASED 8 MONTHS.	CI02ADVLTX	10.97
VAUGHAN MICHAEL J	2012-96934		C ADVLTX	-129.64
VAUGHAN MICHAEL J	2012-96934		CI04ADVLTX	-103.71
VAUGHAN MICHAEL J	2012-96934	TO REFLECT DECISION OF THE BOER.	C ADVLTX	108.64
VAUGHAN MICHAEL J	2012-96934	TO REFLECT DECISION OF THE BOER.	CI04ADVLTX	86.91
VAUGHAN MICHAEL J	2012-96934	TO REFLECT DECISION OF BOER. RELEASE	C ADVLTX	129.64
VAUGHAN MICHAEL J	2012-96934	TO REFLECT DECISION OF BOER. RELEASE	CI04ADVLTX	103.71
VEDRE SHILPA REDDY	2012-508541	PRO-RATED BILL RELEASED 9 MONTHS	C ADVLTX	63.89
VEDRE SHILPA REDDY	2012-508541	PRO-RATED BILL RELEASED 9 MONTHS	CI01ADVLTX	13.69
VEDRE SHILPA REDDY	2012-508541	PRO-RATED BILL RELEASED 9 MONTHS	FR19ADVLTX	9.63
VELVET SASH EVENTS LLC	2012-745	BELOW MINIMUM BILL AMOUNT. RELEASE IN	C PEN FEE	0.42
VELVET SASH EVENTS LLC	2012-745	BELOW MINIMUM BILL AMOUNT. RELEASE IN	C ADVLTX	4.24
VERLINDEN YOONI LEE	2012-559580	PRORATION	C ADVLTX	76.12
VERLINDEN YOONI LEE	2012-559580	PRORATION	CI02ADVLTX	50.75
VILLANUEVA RAUL ISIDORO	2012-552062	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	18.64
VILLANUEVA RAUL ISIDORO	2012-552062	PRO-RATED BILL RELEASED 10 MONTHS	CI02ADVLTX	12.43
WALDEN JARED RYAN	2012-533994	RENEWED EARLY THEN SOLD. RELEASE IN	C ADVLTX	44.48
WALDEN JARED RYAN	2012-533994	RENEWED EARLY THEN SOLD. RELEASE IN	CI04ADVLTX	34.59
WALDEN JARED RYAN	2012-533994	RENEWED EARLY THEN SOLD. RELEASE IN	KTAGFFEEFEE	15
WALKER SCOTT MICHAEL	2012-555465	PRO-RATED BILL RELEASED 5 MONTHS	C ADVLTX	1.89
WALKER SCOTT MICHAEL	2012-555465	PRO-RATED BILL RELEASED 5 MONTHS	CI02ADVLTX	1.26
WALLACE MELANIE TAYLOR	2011-587614	GR NEVER ADMINISTERED BY EMPLOYER	C GARNFEE	60
WALLS OBRIEN ARMOND	2012-561370	Proration	C ADVLTX	55.73
WALLS OBRIEN ARMOND	2012-561370	Proration	CI02ADVLTX	37.15
WAYNE PATRICK HOLDINGS LLC	2012-99009	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	364
WAYNE PATRICK HOLDINGS LLC	2012-99009	ASSESSMENT AGREEMENT APPROVED BY BOER.	FR11ADVLTX	30.16
WAYNE PATRICK HOLDINGS LLC	2012-99008	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	8326.85
WAYNE PATRICK HOLDINGS LLC	2012-99008	ASSESSMENT AGREEMENT APPROVED BY BOER.	CI04ADVLTX	6661.48
WAYNE PATRICK HOLDINGS LLC	2012-98986	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	6212.92
WAYNE PATRICK HOLDINGS LLC	2012-98986	ASSESSMENT AGREEMENT APPROVED BY BOER.	CI04ADVLTX	4970.34
WEALTH MANAGEMENT OF THE	2012-99069		C BDCKFEE	25
WELLS DANIELLE MARIE	2011-570583	PER JANICE, FEE RELEASED	C GARNFEE	60
WHITE BRIAN KEITH	2011-614387	ADJUSTED VALUE TO \$1,911 PER PHOTO AND	C ADVLTX	302.96
WHITE BRIAN KEITH	2011-614387	ADJUSTED VALUE TO \$1,911 PER PHOTO AND	CI04ADVLTX	235.64
WHITE CAMERON JENNINGS	2011-558945		C GARNFEE	60
WHITE MARION ADRIAN JR	2012-537205	PRORATION	C ADVLTX	15.12
WHITE MARION ADRIAN JR	2012-537205	PRORATION	CI01ADVLTX	3.24
WHITE MARION ADRIAN JR	2012-537205	PRORATION	FR19ADVLTX	2.28
WHITLEY ASHLYN DOVE	2012-535971	PRO-RATED BILL RELEASED 11 MONTHS	C ADVLTX	15.59
WHITLEY ASHLYN DOVE	2012-535971	PRO-RATED BILL RELEASED 11 MONTHS	CI02ADVLTX	10.4
WHITSON DARRYL LYNN	2011-800913	PRORATION	C ADVLTX	3.63
WHITSON DARRYL LYNN	2011-800913	PRORATION	CI02ADVLTX	2.42
WIKE JAMES F	2012-100813	DEED TRANSFER ERROR. RELEASE IN FULL.	C ADVLTX	91.21
WIKE JAMES F	2012-100813	DEED TRANSFER ERROR. RELEASE IN FULL.	CI04ADVLTX	72.97
WILCOX ANDREW DAVID	2012-523921	PRO-RATED BILL RELEASED 10 MONTHS	C ADVLTX	115.61
WILCOX ANDREW DAVID	2012-523921	PRO-RATED BILL RELEASED 10 MONTHS	CI02ADVLTX	77.07
WILDWOOD OF KANNAPOLIS LLC	2011-100972	COST ADDED SHOULD HAVE BEEN .38	C LEGLFEE	38
WILKINSON KEITH WILLIAM	2012-573248	PRORATED BILL, RELEASED 11 MONTHS.	C ADVLTX	19.32
WILKINSON KEITH WILLIAM	2012-573248	PRORATED BILL, RELEASED 11 MONTHS.	CI02ADVLTX	13.25
WILLIAM W WILSON LLC A NC	2012-101177	ASSESSMENT AGREEMENT APPROVED BY BOER.	C ADVLTX	5189.52
WILLIAM W WILSON LLC A NC	2012-101177	ASSESSMENT AGREEMENT APPROVED BY BOER.	CI04ADVLTX	4151.62
WILLIAMS ALYCE KAARAN	2012-530363	PLATE ISSUED IN ERROR BY DEALER/PRIOR	C ADVLTX	100.86
WILLIAMS ALYCE KAARAN	2012-530363	PLATE ISSUED IN ERROR BY DEALER/PRIOR	CI02ADVLTX	67.24
WILLIAMS ALYCE KAARAN	2012-530363	PLATE ISSUED IN ERROR BY DEALER/PRIOR	CTAGFFEEFEE	15
WILLIAMS DONEL THELMA	2012-511021		C ADVLTX	-9.74
WILLIAMS DONEL THELMA	2012-511021		CI02ADVLTX	-6.5
WILLIAMS DONEL THELMA	2012-511021	PRORATED BILL. RELEASED 8 MONTHS.	C ADVLTX	19.49
WILLIAMS DONEL THELMA	2012-511021	PRORATED BILL. RELEASED 8 MONTHS.	CI02ADVLTX	12.99
WILLIAMS DONEL THELMA	2012-511021	PRORATED BILL. RELEASED 8 MONTHS.	C ADVLTX	9.74
WILLIAMS DONEL THELMA	2012-511021	PRORATED BILL. RELEASED 8 MONTHS.	CI02ADVLTX	6.5
WISE PHILIP CHRISTOPHER	2012-524707	PRORATION	C ADVLTX	22.81
WISE PHILIP CHRISTOPHER	2012-524707	PRORATION	CI04ADVLTX	17.74
ZACEK SUSAN KAE	2012-553981	ADJUSTED VALUE PER HIGH MILEAGE. NEW	C ADVLTX	52.61
ZACEK SUSAN KAE	2012-553981	ADJUSTED VALUE PER HIGH MILEAGE. NEW	FR04ADVLTX	3.34
ZYR-KON INC	2012-103635	2011 TAX RETURN MARKED FINAL, RELEASE	C PEN FEE	0.98
ZYR-KON INC	2012-103635	2011 TAX RETURN MARKED FINAL, RELEASE	C ADVLTX	9.82

(F-12) Active Living and Parks - Rob Wallace Park Grant

A Park and Recreation Trust Fund (PARTF) Grant application in the amount of \$350,000.00 was awarded to the Department in October of 2012. The match for the County is \$600,000.00 for Phase I. Applications were submitted in January 2010 and January 2011 for \$500,000.00 but were not awarded any funds. This project was approved by the Parks Commission and the Board of Commissioners for the application process. Money is earmarked in the capital

improvement plan and a budget amendment is needed in order to expedite expenditures.

UPON MOTION of Commissioner Carruth, seconded by Vice Chairman Burrage and unanimously carried, the Board accepted the PARTF Grant and adopted the following budget amendment:

Date: 11/16/2012 Amount: \$350,000.00
 Dept. Head: Londa Strong Department: Active Living & Parks
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: This budget amendment will record the receipt of the PARTF Grant applied for three years ago for the Rob Wallace Park Project. County Match of \$600,000 was submitted and approved in the Grant application.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
34398140-9830-0618	Other Improvements	\$1,830,000.00		\$600,000.00	\$1,230,000.00
34398140-9832-0618	PARTF Project Expense	\$0.00	\$950,000.00		\$950,000.00
34368140-6319-0618	PARTF Grant Revenue	\$0.00	\$350,000.00		\$350,000.00

(G) NEW BUSINESS

(G-1) EDC - Economic development Grant Request for Project Tuxedo and Public Hearing - 6:30 P.M.

Chairman Poole opened the public hearing at 7:09 p.m. The Public Hearing Notice was posted on the County's website (www.cabarruscounty.us) on November 7, 2012 in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

Chairman Poole announced that code name "Project Tuxedo" represented S&D Coffee & Tea, a company seeking to expand their business. There was no one present to address the Board; therefore Chairman Poole closed the public hearing.

John Cox, Cabarrus Economic Development Corporation, presented information to the Board concerning the economic development grant request for S&D Coffee & Tea. He advised that the S&D expansion is a four part process with involvement from the State of North Carolina in a job development investment grant, from the City of Concord and Cabarrus County both considering the economic development grant, and lastly, pending a successful real estate closing. He also responded to questions from the Board.

Commissioner White **MOVED** to approve the economic development agreement between Cabarrus County and S&D Coffee and authorized the County Manager to execute the agreement on behalf of the Board, subject to review and/or revisions by the County Attorney. Commissioner Carruth seconded the motion.

Discussion followed with the following comments by the Board:

Commissioners White, Carruth, expressed appreciation for the years of S&D Coffee doing business in Cabarrus County. They announced that they fully support the economic development grant project.

Vice Chairman Burrage expressed dissatisfaction with the tax incentives offered S&D Coffee & Tea. He stated that he agrees with fair taxes for everyone, and because such, could not vote in support of the project.

Chairman Poole expressed the need for jobs, especially manufacturing jobs. She reviewed the long history and good standing of the company with Cabarrus County.

The **MOTION** carried with Chairman Poole and Commissioner White and Carruth voting for and Vice Chairman Burrage voting against.

(G-2) County Manager - Discussion of One Time Projects to be Funded by Unassigned Fund Balance

The Board reviewed the one time project funding requests from Cabarrus County Schools (CCS). Chairman Poole and Commissioners White and Carruth agreed to delay funding the planetarium project. Discussion followed regarding the tennis court renovations with Len Witke, CCS, responding to questions from the Board.

Dr. Carol Spaulding, President of Rowan-Cabarrus Community College, introduced Jonathan Chamberlain and John McKenzie, Duke Energy, to the Board.

Jonathan Chamberlain reviewed the energy assessment by Duke Energy, the projected 20 percent energy reduction and the anticipated \$34,000.00 incentive offered by Duke Energy. He also responded to questions from the Board.

Mike Downs, County Manager, advised the Board of various Cabarrus County projects including: an EMS station, senior center upfit, and multipurpose artificial turf athletic fields and overflow parking at Frank Liske Park. He and Jonathan Marshall, Deputy County Manager, responded to questions from the Board.

Len Witke, CCS, advised the Board on the type of door locks currently installed in certain elementary schools and why they need replacing. He supplied photographs to the Board displaying the door locks. He also provided photographs displaying the condition of playground equipment in need of replacement or upgrades. A discussion ensued with Mr. Witke responding to questions from the Board.

Chairman Poole reviewed the list of projects. She advised that more information is needed regarding the EMS station, senior center upfit and multipurpose artificial turf athletic fields at Frank Liske Park. Discussion continued.

Vice Chairman Burrage expressed support for the elementary school lock replacements. Commissioner Carruth expressed support for the elementary school lock replacements and the Concord High School tennis courts renovations. Discussion continued. Commissioner White stated it is unfair to fully fund projects for one school and expect parents at another school to pay half of the school's project costs.

Commissioner White **MOVED** to fully fund the Jay M. Robinson High School Field House at \$300,000.00, fully fund the other projects excluding the planetarium, fund the RCCC Energy Conservation at \$200,000.00 with any incentives from Duke Power coming back to the County, and fund first floor replacement exit locks at the four elementary schools at \$40,000.00 with funds to be held until responsibility of the architect or general contractor has been established for that expense.

Mike Downs, County Manager, requested clarification that the County projects are on hold. Commissioner White responded in the affirmative. He also clarified the playgrounds are not included in the motion.

Chairman Poole asked if these were not-to-exceed numbers. Commissioner White advised the funds can be moved within like projects in order to realize savings.

Commissioner Carruth seconded the **MOTION**.

Chairman Poole clarified the motion to include the following list with any rebates to come back to the County to offset the expenditures:

Proposed Projects for November 19, 2012		
RCCC	Energy Conservation	200,000
Cabarrus County Schools		
Glenn Center	Camera System Upgrades	100,000
Concord High School	Camera System Upgrades	174,000
Central Cabarrus High School	Camera System Upgrades	220,000
Mt. Pleasant High School	Camera System Upgrades	198,000
Jay Robinson High School	Camera System Upgrades	205,000
Concord High School	Reconstruct Tennis Courts	137,500
Mt. Pleasant High School	Reconstruct Tennis Courts	125,000
Jay Robinson High School	Field House Construction	300,000
Furr, Allen, Patriots, Boger	Replace Locks	40,000
CCS Education Center	Emergency Generator, Service, Wire	101,200
		1,800,700

The **MOTION** unanimously carried.

The budget amendment is as follows:

Date: 11/19/2012 Amount: \$1,800,700.00
 Dept. Head: Ann Wilson Department: Finance
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: This Budget Amendment allocated funding for one-time projects for the Cabarrus County Schools from available fund balance.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
00161710-6901	Fund Balance Appropria	\$3,108,128.00	\$1,800,700.00		\$4,908,828.00

00197210-9701-CAMSY	CCS-Camera System Upgr	\$0.00	\$897,000.00		\$897,000.00
00197210-9701-TENIS	CCS-Tennis Court Recon	\$0.00	\$262,500.00		\$262,500.00
00197210-9701-FLDHS	CCS-Field House Constr	\$0.00	\$300,000.00		\$300,000.00
00197210-9701-LOCKS	CCS-Safety Lock	\$0.00	\$40,000.00		\$40,000.00
00197210-9701-EMGEN	CCS-Emergency Generato	\$0.00	\$101,200.00		\$101,200.00
00197210-9719-ENERG	RCCC-Energy Conservati	\$0.00	\$200,000.00		\$200,000.00

Following the motion, Commissioner White advised funds raised by the schools may be used to fund some of the playground equipment.

(G-3) Finance - Qualified School Construction Bonds (QSCB) Reallocation Request for Cabarrus County Schools \$50,522.00

Commissioner White stated he had received the information he required and was prepared to vote for the budget reallocation.

UPON MOTION of Commissioner White, seconded by Commissioner Carruth, and unanimously carried, the Board approved the Cabarrus County Schools (QSCB) reallocation request of various budgets totaling \$50,522.00

(H) APPOINTMENTS

(H-1) Appointment - Cabarrus County Planning and Zoning Commission

Due to the resignation of Emily Knudson, an appointment is needed to fill her unexpired term as an "Alternate" representative. The Planning and Zoning Manager recommends the appointment of Chris Pinto to fill this seat. Mr. Pinto serves on the Council for a Sustainable Local Economy. An exception to the "service on multiple boards" provision of the Appointment Policy will be needed.

UPON MOTION of Commissioner White, seconded by Commissioner Carruth and unanimously carried, the Board appointed Chris Pinto to the Cabarrus County Planning and Zoning Commission as an "Alternate" to complete an unexpired term ending August 31, 2013; including an exception to the "service on multiple boards" provision of the Appointment Policy.

(H-2) Appointments - Library Board of Trustees

An appointment is needed for the "Kannapolis" position on the Library Board of Trustees. An application has been received from Sue Frieze for the open position. Although Ms. Frieze lives in Rowan County, she is recommended for the position because of her involvement with the Kannapolis Library and the Kannapolis Friends of the Library.

UPON MOTION of Vice Chairman Burrage, seconded by Commissioner White and unanimously carried, the Board appointed Sue Frieze to the Library Board of Trustees as a "Kannapolis" representative to complete an unexpired term ending June 30, 2014; including an exception to the "residency" provision of the Appointment Policy.

(H-3) Water and Sewer Authority of Cabarrus County

Cabarrus County appoints three members of the Water and Sewer Authority Board of Cabarrus County. An appointment is needed to the Water and Sewer Authority Board to fill the position of Robert Carruth whose term expires in December. Jonathan Marshall is recommended to fill this position. He is a resident of Mecklenburg County and also currently serves on the Cabarrus-Rowan Urban Area Metropolitan Planning Organization (MPO). An exception to the "residency" and "service on multiple boards" provisions of the Appointment Policy will be needed.

UPON MOTION of Commissioner White, seconded by Vice Chairman Burrage and unanimously carried, the Board appointed Jonathan Marshall to complete an unexpired term ending in June 2015, effective December 3, 2012; including an exception to the "residency" and "service on multiple boards" provisions of the Appointment Policy.

(I) REPORTS

(I-1) Cardinal Innovations Healthcare Solutions - 1st Quarter FY 2013 Dashboard Report for Mental Health, Intellectual/Developmental Disabilities and Substance Abuse Services

The Board received the 1st Quarter FY 2013 Dashboard Report for Mental Health, Intellectual/Developmental Disabilities and Substance Abuse Services for informational purposes as part of the Agenda.

The report included the following information:

- County Funded Programs
- Number of Consumers Served by Funding
- Registry of Unmet Needs for Cabarrus County
- Number of Consumers Served and Expenses by Service Category
- Innovations - Consumers Served and Costs of Services
- Provider Information for Cabarrus County - Number of Consumers Served and Payments
- Detailed Services by Provider and Number of Consumers Served

(I-2) Cabarrus Humane Society - Quarterly Report

The Board received the Cabarrus Humane Society's Humane Society of Concord and Cabarrus County Animal Control Partnership Status 1st Quarterly Report ending September 30' 2012 for informational purposes.

The report included the following information:

- Status Summary
- Benefits
- Progress
- Attention Areas
- Forecasted Expenses
- Technology
- Resource Considerations
- Goals for Next Review

(I-3) CHA - Presentation of the 2012 Community Needs Assessment

The results of the 2012 Community Needs Assessment were available for informational purposes as well as being posted on the Cabarrus County website at www.cabarruscounty.us.

The report, *2012 - 2016 Cabarrus County Needs Assessment*, addressed the following information:

- 2012 Goals and Objectives
- Progress Made Since 2008
- Call to Action
- Information Data Sources
- Forces Driving Change
- Population
- Percent of Children Living Below the Federal Poverty Line
- Residents Receiving Food Stamps
- Affordable Housing
- Housing Cost in Cabarrus County
- Major Industries
- Selecting the 2012 Community Priorities
- Community Priorities
- Wellness and Obesity
- Unemployment and Underemployment
- Access to Health Care
- Mental Health
- Education
- Housing
- Call to Action
- Next Steps
- 2012 Community Planning Council
- Community Input Opportunity

(I-4) Library - Annual State Report

The Board received the Library Annual State Report for informational purposes as part of the Agenda. No action was required of the Board.

(I-5) Request for Applications for County Boards/Committees

Applications are being accepted for the following County Boards/Committees:

- Adult Care Home Community Advisory Committee - 7 Vacancies
- Animal Protection and Preservation Advisory Committee - 8 Positions With Expired/Expiring Terms and 1 Vacant Position
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position
- Council for a Sustainable Local Economy
- Food Policy Council
- Harrisburg Fire Advisory Board - 2 Positions With Expired Terms
- Industrial Facilities and Pollution Control Financing Authority - 2 Vacant Positions
- Juvenile Crime Prevention Council - 1 Vacant Positions
- Library Board of Trustees - Kannapolis Area
- Nursing Home Community Advisory Committee - 5 Vacant Positions
- Region F Aging Advisory Board - 1 Position with Expired Term
- Transportation Advisory Board - 2 Vacant Positions
- Youth Council - 5 Vacant Positions with Expired/Expiring Terms

Chairman Poole reviewed the aforementioned list and urged citizens to consider participating on a Board or Committee.

(I-6) BOC - Receive Updates from Commission Members Who Serve as Liaisons to Municipalities or on Various Board/Committees

Commissioner Carruth advised that the Piedmont Area Community Oversight Board held their second meeting. This group will operate as an arm of Cardinal Innovations and will offer more detail concerning local mental health issues and needs. They will not meet again until February 2013.

Commissioner White advised the board concerning the Cabarrus Health Alliance (CHA). The president of Ecuador visited the Health Alliance on October 30, 2012 and was impressed with the public services offered. CHA had a fundraiser for the School Health Nurse Program which raised \$27,000.00. The Cabarrus Health Alliance is in the process of receiving national accreditation, making them the first public health organization to apply for national accreditation and the first in the state of North Carolina to receive it.

He continued by encouraging citizens to participate in local events such as the Speedway Christmas opening November 19th, The People's Tree on display at the zMax Dragway on November 22nd, ice skating at the Speedway, Snowland at Great Wolf Lodge and the Kannapolis Christmas Festival.

Commissioner Carruth reminded the public that the 1st quarterly report from the Humane Society is available and encouraged citizens to consider adopting a rescue dog or cat.

Chairman Poole announced that the December 3rd work session would begin at 6:15 p.m. due to the swearing-in reception and organizational meeting.

(J) GENERAL COMMENTS BY BOARD MEMBERS

Board members expressed appreciation to Commissioner Carruth for his years of service to the board. Commissioner Carruth has served the Cabarrus County Board of Commissioners for twelve years.

Commissioner Carruth expressed appreciation and thanks to his family, local leaders, county management and board members for their support.

(K) WATER AND SEWER DISTRICT OF CABARRUS COUNTY

None.

(L) CLOSED SESSION

(L-1) Closed Session - Personnel Matter(s) and Pending Litigation as Authorized by NCGS 143-318.11(a)(3) and (6)

UPON MOTION of Commissioner White, seconded by Vice Chairman Burrage and unanimously carried, the Board moved to go into closed session to discuss

a personnel matter(s) and pending litigation as authorized by NCGS 143-318.11(a)(3) and (6).

UPON MOTION of Commissioner White, seconded by Commissioner Carruth and unanimously carried, the Board moved to come out of closed session.

Return to Open Session

UPON MOTION of Commissioner White, seconded by Commissioner Carruth and unanimously carried, the Board moved to increase by 5 percent the salary of Mike Downs, County Manager beginning the next pay period.

(M) ADJOURN

UPON MOTION of Commissioner White, seconded by Vice Chairman Burrage, and unanimously carried, the meeting adjourned at 9:44 p.m.

Megan Smit, Clerk to the Board

DRAFT



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

DECEMBER 17, 2012
6:30 P.M.

AGENDA CATEGORY:

Recognitions and Presentations

SUBJECT:

BOC - Proclamation - Dr. Martin Luther King, Jr. Day

BRIEF SUMMARY:

The following proclamation designates January 21, 2013 as Dr. Martin Luther King, Jr. Day in Cabarrus County.

REQUESTED ACTION:

Motion to adopt proclamation.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Megan Smit, Clerk to the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS

[Proclamation](#)



PROCLAMATION

WHEREAS, Dr. Martin Luther King, Jr., was born on January 15, 1929 in Atlanta, Georgia, and devoted his life to fighting poverty, injustice and racism in America; and

WHEREAS, Dr. King, through his practice of non-violent protest, promoted the importance of love, peace and freedom for humankind and challenged America to honor its promise of liberty and justice for all citizens; and

WHEREAS, during his lifetime, Dr. King sought to forge the common ground on which individuals of all ages, races and backgrounds could join together to address important community issues and provide service to their community; and

WHEREAS, the third Monday in January has been established as a national holiday to observe the anniversary of Dr. King's birth.

NOW THEREFORE, the Cabarrus County Board of Commissioners hereby proclaims Monday, January 21, 2013 as Dr. Martin Luther King, Jr. Day in Cabarrus County and encourages all citizens to join in the special programs and ceremonies to be held on January 19-21 honoring the life and work of Dr. King and his legacy of peace and equality for all citizens.

Adopted this the 17th day of December, 2012.

Elizabeth F. Poole, Chairman
Cabarrus County Board of Commissioners

Attest:

Megan Smit, Clerk to the Board



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

DECEMBER 17, 2012
6:30 P.M.

AGENDA CATEGORY:

Recognitions and Presentations

SUBJECT:

BOC - Proclamation Commemorating Veterans Day

BRIEF SUMMARY:

The following proclamation commemorates Veterans Day November 11, 2012.

REQUESTED ACTION:

Motion to adopt proclamation.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

Elizabeth F. Poole, Chairman

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS

[Proclamation](#)



Proclamation

Commemorating Veterans Day

WHEREAS, America was founded on the principles of liberty, opportunity and justice for all; and

WHEREAS, America has called on her men and women in uniform to protect our national security, to preserve our rights and freedoms and to keep our democracy safe; and

WHEREAS, through their steadfast defense of America's ideals, our service members have ensured our country still stands strong, our founding principles still shine, and nations around the world know the blessings of freedom; and

WHEREAS, on Veterans Day November 11, 2012, we recognized the men and women of our Armed Forces who valiantly defended these values throughout our Nation's History; and

WHEREAS, we also remember and pay tribute to the American armed forces whose courage and sacrifice secures our freedom and keeps the peace and defends our values around the world; and

NOW, THEREFORE, the Cabarrus County Board of Commissioners do hereby proclaim November 11, 2012 as National Veteran's Day and call upon our citizens to always remember and honor our veterans, and those who continue to serve this country so willingly to preserve the principles of justice, freedom and democracy for all.

Adopted this the 17th day of December, 2012.

Elizabeth F. Poole, Chairman
Cabarrus County Board of Commissioners

ADDITION

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**DECEMBER 17, 2012
6:30 P.M.**

AGENDA CATEGORY:

Recognitions and Presentations

SUBJECT:

County Manager - Recognition of Dana Eure on being selected Library Director of the Year by the North Carolina Public Library Directors Association (NCPLDA)

BRIEF SUMMARY:

On December 6, 2012, Dana Eure was selected as Library Director of the Year during the annual awards banquet of the NCPLDA in Winston-Salem, NC. This award is considered annually and given to the current library director who has contributed to the growth and development of their library by providing leadership, inspiration, and creativity to staff, patrons, and trustees. Under the director's leadership and abilities, the public library has succeeded in providing excellent service to their library community. A few highlights on her nomination form include the re-birth and re-organization of Friends groups for each of the four libraries, involvement with the redesign and remodel of the Concord Library (won the NCPLDA Facilities Award last year), the funding obtained for 411 Community Read, Supports Literacy in the Community, just to name a few.

REQUESTED ACTION:

Recognize Dana Eure, Library Director, on being selected Library Director of the Year by the North Carolina Public Library Directors Association.

EXPECTED LENGTH OF PRESENTATION:

5 Minutes

SUBMITTED BY:

Pamela S. Dubois, Deputy County Manager

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

**DECEMBER 17, 2012
6:30 P.M.**

AGENDA CATEGORY:

Recognitions and Presentations

SUBJECT:

Human Resources - Recognition of Lieutenant James C. Clark on His Retirement from Cabarrus County Sheriff's Department

BRIEF SUMMARY:

After 25 years of service to Cabarrus County and its citizens, James C. Clark will retire on January 1, 2013, from his position as Lieutenant.

Sheriff Brad Riley will present a service award to Lt. James C. Clark.

REQUESTED ACTION:

Recognize Sheriff Brad Riley for presentation of a service award and express appreciation for Lt. Clark's many years of dedicated service to the citizens of Cabarrus County.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

Sheriff Brad Riley

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

**DECEMBER 17, 2012
6:30 P.M.**

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Active Living and Parks Department - 2013 Fees and Charges Policy

BRIEF SUMMARY:

The Active Living and Parks Department proposes the following changes to the current Fees and Charges Policy for 2013: Substitution of the name to Active Living and Parks Department throughout the document, definition of 501(c)3 place of operation, adoption of a fee for water used in dunking booths and similar activities, addition of a pool party birthday package, elimination of the 2 night minimum on cabin and tent rentals from November to February, and the addition of a road race rental fee.

The Active Living and Parks Commission unanimously approved these proposed changes at their November 15, 2012 meeting.

REQUESTED ACTION:

Motion to approve the proposed Fees and Charges Policy.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Londa Strong, Director

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a

Consent item.

ATTACHMENTS

- [2013 Fees and Charges Policy](#)
 - [2013 Summary - Fees and Charges](#)
-



Cabarrus County Active Living and Parks Department

FEES AND CHARGES POLICY

FY 2012 - 20132013

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I. PURPOSE

To adopt an official policy to establish a set of fees and charges that is fair and equitable for the use of facilities and equipment and the participation in programs sponsored by the Cabarrus County Active Living and Parks Department.

This policy, upon adoption by the Cabarrus County Board of Commissioners, shall be applicable to all individuals for the use of park facilities and recreation equipment and the participation in programs conducted by the Cabarrus County Active Living and Parks Department until such time as it is altered, modified, or rescinded by the Cabarrus County Board of Commissioners.

II. POLICY

The Cabarrus County Board of Commissioners hereby establishes the following Active Living and Parks Fees and Charges Policy:

A. Statement of Need

The Active Living and Parks Department offers diversified recreation services to its citizens, recognizing governments' responsibility to provide public recreation facilities and leisure opportunities. Due to the demand for services, rapid increase in operation and capital costs, and the limited amount of available tax revenues, it has become difficult to maintain existing levels of service, much less provide new services. Therefore, it is deemed necessary for Cabarrus County to develop a sound and consistent fees and charges policy for Parks services that is both fair and equitable. The underlying goals of such a policy must remain to provide the broadest services to meet needs of the community, and to assure equitable delivery of those services.

B. Department's Philosophy

The basic principle of Cabarrus County Active Living and Parks Department is to offer the most efficient and diversified recreation services to ensure all citizens equal opportunities as follows:

1. To improve the quality of life for each individual through recreation and leisure opportunities.
2. To provide and maintain parks and recreation facilities for use by the general public.

3. To provide trained and qualified personnel for supervision and instructions in recreation programs and activities and facility maintenance.
4. To welcome public input into planning and evaluation of recreation programs, activities, and facilities.
5. To provide the opportunity for all residents of Cabarrus County to participate in programs and activities and to fully utilize the facilities of the department.

C. Basic Services and Basic Facilities

Basic Services and Basic Facilities shall be offered at minimal or no charge. These services are those which tend to preserve and promote physical and mental well-being, provide patron safety, instruct in basic skills, and provide public parks and community facilities.

1. Basic service examples include program brochures, community assistance, program planning, clinics, and general public events.
2. Basic facilities include, but are not limited to, family picnic areas, park playgrounds, athletic facilities open spaces, walking trails and comfort stations.

D. Special Services and Special Facilities

Special services and special facilities shall be assigned participation or usage fees based on a specified percentage of the direct operation and maintenance cost.

1. Special services include, but are not limited to, organized adult athletics, instructional programs nature/wildlife environmental programs, a pool, classes, and tournaments.
2. Special facilities include, but are not limited to, rental rooms and buildings, lighted ballfields, lighted tennis courts, lighted soccer fields and picnic shelters.

E. Fees and Charges

Fees and Charges shall support other resources available to the Cabarrus County Active Living and Parks Department, not replace them or be used to reduce the County's responsibility to provide public recreation facilities and leisure opportunities. They provide a means to continue, and expand as necessary, the ability to offer both basic and special services to Cabarrus County citizens.

III. CRITERIA FOR ESTABLISHING FEES AND CHARGES FOR SPECIAL SERVICES AND FACILITIES

- A. The determination to assign a fee for a special service and/or facility shall be based on one or more of the following criteria:
 - 1. The cost per user hour. This is usually due to one of the following:
 - a. The service uses consumable materials.
 - b. The service requires a facility with operating, utility, or maintenance costs.
 - c. The service requires special preparation or clean-up.
 - d. The service requires special supervision or instruction at additional cost.
 - 2. Use of the service or facility tends to be limited to a relatively few individuals or special interest groups; therefore, those who benefit to the exclusion of others should pay extra for the privileges enjoyed.
 - 3. Charging an admission fee to a special event allows for revenues collected to be used to extend the activity or cover the cost of the event.
 - 4. Charging a fee serves an independent function such as one of the following:
 - a. Rationing limited facilities among a large number of users.
 - b. Aiding in discipline or control.
 - c. Promoting respect for an activity and/or service.
- B. One or more of the following pricing alternatives will be used in establishing the fees and charges for special services and facilities:
 - 1. To recover the partial or percentage cost of providing the service.
 - 2. To recover all of the direct operating expenses.
 - 3. To recover the actual cost of providing the service, and the interest and amortization of the initial capital investment.

4. At the rate which will result in efficient use of a given area or improvement.

IV. FEES FOR SPECIAL SERVICES

- A. Fees for special services shall be reviewed annually, and adjusted as necessary, to recover an established percentage of the programs direct operation costs. Direct operation costs include, but are not limited to, the following:
 1. All part-time wages necessary to conduct the program.
 2. The payment of sports officials, recreation instructors, and contract personnel necessary to conduct the program.
 3. The rental of facilities and utility cost directly related to the program.
 4. The purchase of all equipment and supplies for use by the program participants or personnel.
- B. In the event a community and/or volunteer organization provides the required staffing and/or a portion of the services and supplies needed, and/or a portion of the costs through a sponsorship agreement, the established fee shall provide for the recovery of program operation costs related only to the direct cost incurred by the department subtracting the amount of the donation.
- C. Any surplus revenue from one program may be utilized to offset cost for other related programs.
- D. The following guidelines shall be used in determining annual departmental program fees and charges.
 1. Adult Programs: Fees for participation in these programs shall be established to recover an average of 100% of the direct operation costs required to provide the programs.
 2. Instructional classes, workshops, and programs: Participants, regardless of age, will be charged a fee to be determined by adding cost of the contract instructors, any program supplies, rental or area charge, facility maintenance, and promotional charges, and dividing this figure by the estimated number of participants necessary to successfully conduct this class.
 3. Special Programs/Events/Tournaments: In general, the design of all ongoing and new special programs/events shall be structured to maximize revenues to foster future events and/or specific projects within the Parks system. Corporate Sponsorship and donations

shall be secured to provide these services to the general public at minimal or no cost.

V. FEES FOR SPECIAL FACILITIES

A. When not in use for department sponsored and co-sponsored activities, designated areas and facilities may be rented by organizations and the general public in accordance to established policies and procedures.

1. Area and facility rental rates will be computed by adding the personnel costs, an hourly utility cost, and any related cost for the facility in question. Groups coordinating fundraisers' such as but not limited to road races, walks, festivals, etc. must meet with park management to discuss logistics of event and what is needed to be reserved.
2. Recreation equipment will not be rented but can be used by County Funded Departments.

B. Charges for Charitable (Non-Cabarrus County Sponsored) Activities

Charitable, non-profit, Community serving organizations who conduct an event on park property for the purpose of raising funds or meetings must pay the established rental fee calculated to cover the cost of the County for use of said facility. Certificate of Liability Insurance is required.

C. Cabarrus County 501(-c-) 3 Charitable organizations will not be charged for one (1) fundraising event or one (1) meeting/picnic per fiscal year. These Charitable organizations must operate an office within Cabarrus County and apply all monies raised also within that office.

D. Any organization who has the County Active Living and Parks Department as a co-sponsor will not be charged any facility rental fees. To be co-sponsored the event/activity must meet the following criteria:

1. Be a recognized Cabarrus County or Cabarrus County/Kannapolis school organization
2. Provide a measurable impact and outcome for the patrons
3. Be open to all interested
4. Include Cabarrus County Active Living and Parks on all publicity
5. Meet the Cabarrus County Local Food Policy's 10% commitment
6. Provide Cabarrus County a minimum of \$1 million liability insurance as additional insured

- E. Commercial Activities: Profit making commercial activities will not be permitted in any public facility or upon parklands without prior approval by the Director of the Active Living and Parks Department. One million comprehensive liability insurance naming Cabarrus County as additional insured required.
- F. Reservations include existing park and recreation facilities only. Any additional equipment or activities (i.e. Spacewalks, Dunking Booths, Hot-Air Balloons, Fireworks, generators, etc.) must be approved by the Cabarrus County Safety Risk Management Officer at least two (2) weeks prior to reservation date. The equipment must be operated and supervised by the contract vendor at all times. The Director will require the organization or groups to provide Cabarrus County with evidence of comprehensive liability insurance sufficient to protect the County against risk, with a limit of at least \$1 million dollars for each occurrence and/or \$2 million aggregate policy which names the County as certificate holder and additional insured, or certificate of insurance acceptable to the Cabarrus County Safety Risk Management Officer. Cabarrus County may also require a waiver of subrogation from the sponsoring organization or group. Not all Park facilities are able to accommodate additional equipment or activities These facilities also may not be able to accommodate a power source or water source. There will be an additional fee of \$35 for all additional equipment that uses water from our facility (dunking booths, waterslide, etc).
- G. School vs. County-owned Facilities (Public and Private Schools that receive County tax dollars) of Cabarrus County and City of Kannapolis.
1. As mutually agreed, no charges are assessed by either party for use of schools and parks facilities. Availability of all facilities is based upon the primary user having priority and the secondary user requesting access during available periods. Any additional manpower needed shall be paid by the requesting group.
- H. Revenue Producing Facilities will be developed in parks to supplement General Fund revenue and to provide the public the broadest possible offering of recreation opportunities. The number and type of facilities shall be gauged to provide desired services without acquiring a commercial image. The service in itself must be the first priority in determining the need and standard of operation for the facility.
1. As a basic resource of the park system, special facilities shall be constructed with public funds and, depending on the nature of the service they provide, operated and maintained from user fee revenues.

2. General Fund appropriations shall be used to support the operation
 1. of the revenue producing special facilities at such times that cash flow from revenue is inadequate to maintain that facility to the high standard of service necessary.

VI. SPECIAL CONSIDERATION FOR FEES AND CHARGES VARIANCES

- A. Cabarrus County Senior Citizens Groups over the age of fifty-five (55) and Cabarrus County Funded Agencies shall be granted special consideration in the form of free use of park facilities Monday thru Friday 8 am until 4 pm. Any direct costs incurred, i.e., heating, air-conditioning will be charged \$40.00 per time period for each facility reserved. Additional manpower costs if necessary will be passed on to the agency. This special consideration shall not include miniature golf, paddleboats or concessions. A Cabarrus County funded agency shall be any agency whose employees are paid by Cabarrus County Government.
- B. There will be no charge for any Stonewall Jackson School activity or reservation.
- C. Corporate Sponsors, or Friends of the Park Group, approved by the Parks Commission will be permitted to utilize one park facility per year free of charge.
- D. Special Interest Groups or Individuals shall be granted no special consideration in the form of reduced rates or free services with the exception of those groups who are co-sponsoring with the Department.
- E. Proprietary or Commercial groups shall not be permitted to use park facilities for financial gain or profit without prior approval of the Active Living and Parks Director. These facilities are designed to serve the general public on a non-profit basis. The exclusive use of facilities for profit purposes is inconsistent with the Department's basic philosophy and revenue goals.
- F. Special consideration will be granted to Cabarrus County Active Military personnel. ~~citizens who serve overseas in the military~~. This will consist of free use of picnic facilities (excluding miniature golf, paddleboats, concessions, pool, enclosed facilities, heat/AC and before and after hour charges). The usage will be limited to twice for each deployment (leaving /returning). Written proof of duty will be required.

VII. ALTERNATIVE SOURCES OF REVENUE

A. Grants

1. Any employee of the Department, Commissioner, or interested citizen is encouraged to investigate the possibilities of securing a grant or sources of outside funding for department facilities and programs.
2. All grant applications, donations, or funding sources must be approved by the Director of Active Living and Parks, the Parks Commission, County Manager, and Cabarrus County Board of Commissioners as required.

B. Non-Appropriated Funds For Recreation Services

1. With prior approval of the Director of Active Living and Parks, solicitations, sales, benefits, donation, or gifts, may be received during County-sponsored programs.
2. Funds collected in any manner during a County-Sponsored program shall be handled in accordance with established county and department policies and procedures.

VIII. EVALUATION OF POLICY AND FEE SCHEDULES

The fees and charges policy and related fee schedules shall be reviewed annually by the Director, Staff of the Active Living and Parks Department, and the Cabarrus County Parks Commission. All recommendations for policy changes or fee adjustments shall be approved by the Cabarrus County Board of Commissioners prior to implementation.

IX. REFUND POLICY

- A. All requests for refunds must be made in writing to the Director of the Active Living and Parks Department.
- B. Refunds
 1. Program credit or refund will be offered in cases in which a class or program is already filled or must be cancelled

because of an insufficient number of participants, or in cases in which changes in class day, time, or site prevents an individual's participation. A participant wishing to withdraw from a program will be offered a program credit. For a refund, the request must be made in writing to the Parks Director.

C. Refunds for Adult Athletic Leagues

1. A refund of the team fee less 25% processing fee will be remitted as follows:
 - a. If the request is before two (2) weeks of first scheduled game 75% refund
 - b. If the request is less than two (2) weeks before first scheduled game a 50% refund
 - c. No refunds after league schedule is completed.

D. Individual refund policies set for special events, tournaments and rentals will override this policy.

E. Refunds for Park Rentals

Every effort will be made to schedule an alternate date should a cancellation be necessary. Alternate dates may or may not be available to the park user depending upon other reservations that have been confirmed. In case of inclement weather, the park user has three (3) working days to call and schedule an alternate date. If an alternate date cannot be confirmed, a park reservation fee will be refunded to the park user.

X. RESERVATION POLICY

A charge of \$100.00 flat fee and \$25.00 per staff/per hour needed per day (determined by Park Management) to extend any park facility operation beyond normal opening and closing hours. This extension is only available if the facility is reserved by the requestor during normal operating hours. The extension is subject to Park Management approval.

Groups at Frank Liske Park will be limited to 1,500 people. Groups of over 400-499 people will be required to rent: the entire barn (Upper Level, Lower Level, Shed I and Shed II), the Arbor, Groups of 500-699 people will be required to rent: the entire barn (Upper level, Lower level, Shed I & Shed II), Arbor, and the W.O. Barnhardt Shelter.

Groups of 700 and over will be required to rent: the entire barn (Upper level, Lower level, Shed I and Shed II), Arbor, W.O. Barnhardt Shelter and the Andy Hartsell Shelter.

Some variation in attendance is permissible at all parks. For reservations of up to 100 people there is an allowance of 25%, 101 to 300 people - 20%, 301 to 500 people - 15%, and over 500 people - 10%. Any groups exceeding their maximum number will be billed an additional charge. This charge will be equal to double the amount of the facilities that

should have been reserved for the number of people in attendance in that group. Group attendance will be determined by Park Ranger and/or Park Program Manager.

Reservations include existing park facilities only. Any additional equipment or activities (i.e., spacewalks, dunking booths, generators, etc.) will not be allowed unless approved by Cabarrus County Safety Risk Management Officer. The County requires the organization or groups to provide Cabarrus County with evidence of comprehensive liability insurance sufficient to protect the County against risk, with a limit of at least \$1 million dollars for each occurrence, which names the County as certificate holder and additional insured, or certificate of insurance acceptable to the County and the County Attorney at least two weeks prior to reservation date. Cabarrus County may also require a waiver of subrogation from the sponsoring organization or group. There will be an additional fee of \$35 for all additional equipment that uses water from our facility (dunking booths, waterslide, etc).

Park Rangers may accept reservation fees. The Department has implemented a refund policy for payment for park reservation fees. Park Reservations cancelled more than (3) three days in advance are eligible for a refund less a 25% processing fee. If cancelled less than (3) three days in advance, there is no refund but may be rescheduled.

Every effort will be made to schedule an alternate date should a cancellation be necessary. One (1) alternate date may or may not be available to the park user depending upon other reservations that have been confirmed. Contact the Park Reservations Office within (3) three working days of the original scheduled date of reservation of their intent to reschedule another date. If an alternate date cannot be confirmed, a park reservation fee will be refunded to the park user upon approval of a written request made to the Active Living and Parks Director. Refund requests must be made within thirty (30) days from date of reservation to be eligible for a refund.

Cabins and tents must be rented by an adult at least 21 years old. An adult (21) must occupy the cabin and tents during the entire rental period.

No nails or staples may be used on park property.

Deep fat/grease frying is not permitted.

Alcohol and/or fireworks of any kind are not allowed in the parks.

Smoking and the use of other tobacco products on grounds of the county's parks system are prohibited.

Anyone not adhering to this policy or any other park policy may be asked to leave with no refund and will be banned from renting any facilities at any Cabarrus County operated parks for an indefinite period of time.

XI. PARK HOURS AND RESERVATION TIME PERIODS



CABARRUS COUNTY Active Living and PARKS

FLP – Frank Liske Park CSP – Camp T.N. Spencer Park
NCP – North Cabarrus Park
RESERVATION POLICY
AND
FEES AND CHARGES

PARK HOURS

RESERVATION TIME PERIODS

MARCH 1 – MARCH 31 – ALL PARKS

MARCH 1 - OCTOBER 31 – ALL PARKS

Monday - Sunday 8:00 am - 8:00 pm

Monday - Sunday 8:30 am - 2:00 pm
3:00 pm - 7:30pm

APRIL 1 - OCTOBER 31

FLP - Monday - Sunday 8:00 am - 9:00 pm
NCP - Monday - Sunday 8:00 am - 8:00 pm
CSP - Monday - Sunday 8:00 am - 8:00 pm

NOVEMBER 1 – FEBRUARY 28

ALL PARKS

Monday – Friday 8:30 am – 4:30 pm
Saturday & Sunday 9:30 am – 4:30 pm

NOVEMBER 1 – FEBRUARY 28

ALL PARKS

Monday – Friday 8:00 am - 5:00 pm
Saturday & Sunday 9:00 am - 5:00 pm

HOLIDAY CLOSINGS

Cabarrus County Parks will be closed on the following schedule: Department observes the following holiday schedule:

<u>Thanksgiving</u>	<u>Thanksgiving Day</u> <u>Friday after Thanksgiving Day (BOG approved request 2/20/2012</u> that all parks will open on Friday after Thanksgiving Day)
<u>Christmas</u>	<u>Christmas Eve</u> <u>Christmas Day</u>
<u>New Year's</u>	<u>New Year's Day</u>

Facility Reservation Information

Frank Liske Park

<u>Facility</u>	<u>Description</u>	<u>Rental Fee</u> <u>(1/2 day/all day)</u>	<u>Capacity</u>
Arbor	Arbor	25.00 / 50.00	35
Shed I	Shed 1	40.00 / 80.00	75
Shed II	Shed II	40.00 / 80.00	100
Lower Level	LL	40.00 / 80.00	100
Lower Level- Heat	LLH	75.00 / 150.00	100
Upper Level	ULVL	125.00 / 250.00	125
Homebuilder	HMB	40.00 / 80.00	75
Barnhardt	WOB	60.00 / 120.00	150
Hartsell	ANDY	60.00 / 120.00	150
Philip Morris	PMOR	60.00 / 120.00	150
Wildlife	WLF	25.00 / 50.00	35
Vulcan	VUL	25.00 / 50.00	35
Corning	CRN	25.00 / 50.00	35
Amphitheatre	AMP	100.00 / 200.00	300

(Limited parking available at lake; to book amphitheater surrounding shelters must also be booked.)

North Cabarrus Park

<u>Facility</u>	<u>Description</u>	<u>Rental Fee</u> <u>(1/2 day/all day)</u>	<u>Capacity</u>
Hickory Shelter*	Hickory	30.00 / 60.00	50
Magnolia Shelter*	Magnolia	30.00 / 60.00	50
Oak Shelter*	Oak	30.00 / 60.00	50
Dogwood Shelter	Dogwood	50.00 /100.00	100

Camp T.N. Spencer Park

<u>Facility</u>	<u>Description</u>	<u>Rental Fee (1/2 day/all day)</u>	<u>Capacity</u>
Helms Hall	Helms	60.00 / 120.00	75
	<u>Capacity is 50 during winter months</u>		
Propst A Building*	Propst A	50.00 / 100.00	75
Propst B Building*	Propst B	50.00 / 100.00	75
Shelter 1*	Shelter 1	30.00 / 60.00	50
Shelter 2	Shelter 2	30.00 / 60.00	50
Tent Sites*	7 Sites	15.00 per night	6/2 tents
Cabins*	6 Cabins	50.00 per night	6
Group Camping*	9 Sites	30.00 per night	35
Pool	Birthday Party	50.00 for 4 hours*	35

*additional fee per attendee \$1.00 less based on age – 4 adults free

Cabin Fees – Requires a 2-day stay on Friday and Saturday Reservations March – October.

Maximum of 6 people per cabin

Tent Sites – Requires a 2-day stay on Friday and Saturday Reservations March - October

Maximum of 2 tents per site – 6 people per site

Group Camping Site – No minimum Night Reservation - 9 Tent sites available 35 people total

All Parks

Table and Chair Setup Fee for Upper Level of Barn, Helms or Propst Hall
\$25.00 if different than options provided

Facilities with an asterisk DO NOT have availability for additional equipment (i.e., spacewalks, dunking booth, generators, etc.). Prior approval for additional equipment must be secured before bringing to a park.

Limit of (4) four Pit Passes per individual per Fiscal Year

XI. FEES & CHARGES OTHER FACILITY USE

FACILITY

FEES AND CHARGES

Frank Liske Park

Softball Fields	10.00 per hour per field
Softball Fields W/Lights	15.00 per hour per field
Softball Field Lining	25.00 per field

PADDLEBOATS/MINI GOLF

Paddleboats	April - October	2.00 per 1/2 hour
Miniature Golf	April - October	2.00 per game <u>8.00 all day pass</u>

5 and Under Free with 1 Paid Adult for both operations

Operations for both recreation facilities are 12:00 noon – 7:00 pm.

Group Birthday Parties

Group birthday parties may be booked at Frank Liske Park for mini golf. Reservations must be booked seven (7) days in advance and must be done by calling 704-920-3351 or 704-920-2701. **Parties cannot be booked online.** This is only available April 1 – October 31 during regular operating hours.

Option # 1 (Minimum of 10): ~~\$4.00~~ **\$4.005.00** per person

1 game of Miniature Golf or 30 minute Nature/Wildlife Program
Choice of Hot Dog or Corn Dog
Bag of Chips
Choice of Soft Drink, Water, or Fruit Juice

Option #2 (Minimum of 10): ~~\$6.00~~ **\$6.007.00** per person

All you Can Play Miniature Golf (day of event only) or 1 hour Nature/Wildlife Program
Choice of Hot Dog or Corn Dog
Bag of Chips
Choice of Soft Drink, Water, or Fruit Juice

Road Race Events

There will be a \$100.00 fee for any road race event scheduled at any ALP facility. The fee includes course layout and marking and race management assistance. There will be additional shelter rental fees based on the number of participants. The fee does not apply to Cabarrus County and Kannapolis City Schools.

THE FOLLOWING RENTAL PROCEDURES APPLY ONLY DURING HOURS THESE FACILITIES ARE NOT OPEN TO THE PUBLIC AND REQUIRES A SEVEN (7) DAY NOTICE

EXCLUSIVE USE

Paddleboats 50.00 per hour - 2 hour minimum
Miniature Golf 50.00 per hour - 2 hour minimum
Available Monday – Friday 10:00 am – 6:00 pm or Saturday & Sunday 9:00 am – 12 noon

~~(2-hour minimum required)~~

Miscellaneous Equipment Rentals

Corn Toss	2 boards and 8 bags	\$5.00*
Fishing	Fishing Reels (open or closed reels)	No Charge
Horseshoes	1 set (2 red, 2 blue)	No Charge
Volleyball	1 volleyball	No Charge
Frisbee	1 Frisbee	No Charge
Bocce	1 set of Bocce Balls	No Charge
Disc Golf	1 set of discs	No Charge
Basketball	1 Basketball	No Charge

* Price is per reservation time period. (Ref. Reservation Time Periods Above)

Equipment must be checked out from Park Staff. Park staff is responsible for filling out equipment check out form.

FISHING PERMITS

Fishing Permits 1.00 per day per park
20.00 per year to fish one park
30.00 per year for both FLP and CSP

(All North Carolina Wildlife Regulations apply)

FRANK LISKE PARK SOCCER COMPLEX

Soccer Field (2 hour minimum use)	25.00	per hour
Soccer Field Light Charge (Lights Paid to Third Party)	10.00	per hour
Soccer Field Lining Preparation	50.00	per field
Soccer Field Per Day Charge	175.00	per field
Meeting Room	15.00	per hour

Meeting Room All Day

100.00 all day

NOTE: If the soccer complex is closed for any reason prior to the commencement of the event, the lessee's fee will be refunded. All soccer complex rentals are subject to Park Management approval.

CAMP T.N. SPENCER POOL

DAILY ADMISSION

Adults	(Ages 14-65)	\$ 5.00
Children	(Ages 6-13)	3.00
Children 5 & Under		Free w/Paid Adult Admission
65 & Over		2.00
Childcare Organizations		1.00

Note: Childcare organizations are defined as any summer, afterschool, and childrens' camps, (excluding the Cabarrus County Boys and Girls Club). All children entering pool area must pay a fee regardless of age. Counselors will be admitted free with all organizations.

XIII. CAMPING RULES POLICY

Reservations are required and can be made by calling 704-920-3351 Monday thru Friday between the hours of 8 am and 5 pm or anytime at www.cabarruscounty.us/reservepartner . Minimum 2-night reservation is required on Friday and/or Saturday, [March - October](#). Fourteen (14) days maximum continuous stay. [Active Living and](#) Parks Department will require a seven (7) day break for same patron/family after a fourteen (14) day continuous stay.

Registration: adults (21 years of age or older) must register and occupy site. Children under 18 years of age must not be left alone and must have adult supervision at all times. Guests are required to check in and out with the Park Ranger.

Parking: after registering vehicles may be driven to site to unload and again to load when departing.(20 minute limit) At all other times vehicles must be parked in the paved parking areas. If a handicap parking pass is presented at the time of booking a reservation, you will be permitted to leave your vehicle in the designated area for Cabins 1, 2, 3 and 4 only; however, you will not be permitted to drive your vehicle to and from the bath house or on trails throughout the park.

Camping is allowed in designated areas by permit only.

ALCOHOLIC BEVERAGES ARE PROHIBITED (Cabarrus County Ordinance Section 50-4)

Smoking and usage of Tobacco products are Prohibited (Cabarrus County Ordinance Section 50-1)

Pets must be restrained on a leash of six feet or less at all times. **Pets are not allowed inside the cabins or bath house at any time. Pets may not remain in the Park overnight. This is to included cabins, tent sites, vehicles, or kennels.**

Check in time is 3:00 pm. **Check out time** is 11:00 am. Please check in and out with the Park Ranger.

Enforcement: failure to abide by the regulations and ordinances governing Cabarrus County [Active Living and](#) Parks will subject offender to temporary or permanent expulsion from the park and/ or criminal prosecution. In the event of permit revocation, all monies paid shall be forfeited by the offender and retained by the park. All North Carolina Motor Vehicle and traffic laws apply in the Park.

TENT SITES

Each of the tent sites includes a picnic table, grill, fire circle, and trash can. A restroom/shower building is centrally located and also includes an outside utility sink.

A maximum of two tents and 6 people is allowed at each tent site.

CABINS

Each cabin includes one double bed, one set of bunk beds, a day bed, chest of drawers, dining table with chairs, and a small refrigerator. Each cabin also has heat and air conditioning. No bed linens or dishes are provided. Picnic table, charcoal grill and fire circle are provided outside each cabin.

Furniture may not be removed from the cabins.

Please remove all trash and clean cabin before checking out.

Camping tents are not permitted on cabin sites. Dining canopies are allowed.

GROUP CAMPING

Group Camping site includes a fire pit, picnic table, grill, trash can, recycling can and (9) nine tent sites with a maximum of 35 people allowed.

To qualify to stay in the Group Camping area you need to provide certification and documentation that you meet one of the following criteria: Boy Scouts of America, Girl Scouts of America, or other organized youth group.

Groups must provide documentation to meet criteria for Group Camping area use. Examples of qualifying documentation are as follows but not limited to: charters, letters

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on official letterhead from the group organizer, youth leader, or 501 (c) 3 non-profit organization.

Counselor to camper ratio must be at least one (1) counselor per seven (7) youth. Counselors are considered anyone over 21 years of age and supervising the camp outing.

Group Camping excludes family functions.

Group Camping will not require a two-day stay on Friday and Saturday.

This area cannot be divided in to multiple reservations.

Tents must be set up within designated tent site areas.

XIV. Ballfield Rental Policy

The softball complex at Frank Liske Park is available for rental to outside organizations by following the guidelines listed below:

All fees must be paid by 5:00 pm the Wednesday prior to the tournament. This fee along with the tournament reservation form must be submitted at time of fee. Failure to pay fees will result in the cancellation of the tournament and a cancellation fee as outlined below.

Security Deposit: \$250.00

Security deposit will be refunded 10-14 days after your last scheduled tournament. You may opt to roll over the security deposit for the following year. Deposit will roll over from tournament to tournament unless there are damages to be taken out of the deposit. If money is removed from the security deposit to cover damages or fees from a previous tournament, then the security deposit must be paid back to the original amount by 5:00 pm on the Wednesday prior to the next scheduled tournament for that organization.

Tournament Fee: \$50.00 per tournament at time of booking. This is non-refundable and is not part of your individual tournament entry fees. Fees must be paid within five (5) business days of confirmation of tournaments.

A charge of \$100.00 flat fee and \$25.00 per staff/per hour needed (determined by Park Management) to extend any park facility operation per day beyond normal opening and closing hours. This extension is only available if the facility is reserved by the renter during normal operating hours nearest the time slot that is wished to be extended. The extension is subject to Park Management approval.

Ball Field Rental Regulations

All games and tournament activity must be during normal park hours unless after hours charge is paid.

Park hours are:

~~9 am – 5 pm (November)~~ and 9 am – 8 pm (March)
8 am – 9 pm (April – ~~October~~ November)

Field Rental: \$500.00 due by 5:00 pm on the Wednesday prior to tournament

Gate Fee:	\$150.00. <u>CCPD-Cabarrus County Active Living and Parks Department</u> will provide 2 tables and 2 chairs to the gate
Parking:	Tournament director will assist with parking by notifying all teams/coaches when special parking rules are in effect for the weekend. No vehicles are allowed beyond the fences or parked at the gates.
Vendors:	Food/Concession vendors must be approved by park management prior to Certificate of Liability Insurance. Tournament organizers who have outside vendors (selling equipment, shirts, etc.) must have that vendor submit a Certificate of Liability Insurance two (2) weeks prior to each event (Ref. Section V).
Field Preparation:	The county will provide the initial field preparation which will be completed by 5:00 pm on Friday before tournament.
Field Preparation Supplies: (Optional)	\$75.00 (includes drag, line marker, 4 bags of marking dust per day). Tournament director can drag fields but only small utility type vehicles may be used (Gator, Kubotas, etc.)
Miscellaneous	<p>Tournament organizers are responsible for picking up trash from dugouts and bleachers seating area and putting in trash cans or trash bags. Park staff will empty trash cans regularly during the tournament.</p> <p>Tournament organizer/site personnel must meet with the park ranger prior to leaving the facility at the end of each day to ensure the facility is cleaned.</p> <p>Restrooms will be monitored and cleaned by park staff.</p> <p>Tournament organizers will be responsible for insuring that alcohol and tobacco policies are followed. Failure to comply may result in tournament cancellation. No refunds will be allowed if termination occurs.</p> <p>Pop up tents are not allowed to be free standing – they must be staked into the ground at all times. Tournament director is responsible for helping monitor this and informing coaches and spectators of this policy.</p> <p>Tournament directors should assist park management in keeping the area/doors around the concession stand, bathrooms, and score tower free from chairs, tents, and team equipment.</p>
Lights:	Lights are included in the tournament rental fees. Lights will come on 15 minutes prior to sunset and go off 30 minutes after the completion of the final game (no later than 5:15 during November, 9:15 in March and 9:15 April – October).

If lights need to be turned on earlier because of overcast skies, the park ranger will need to be notified by tournament staff.

Concessions:

Concessions are operated by a third party vendor and not the Cabarrus County [Active Living and](#) Parks Department. It is in their contract that the concession stand must remain open during the entire length of the tournament. If you find them closing early, please notify the Park Program Manager.

Cancellations

A tournament cancelled after 5:00 pm (non weather related) on the Wednesday prior to the tournament, will face the following penalties:

First Cancellation: \$100.00

Second Cancellation: \$150.00

Third Cancellation: Removal of remaining tournament dates from schedule; forfeiture of security deposit.

Weather Cancellations

If the park staff determines fields are too wet for play and the tournament is cancelled prior to 5:00 pm on Friday prior to the tournament, then every effort will be made to reschedule the tournament for another date if possible. The tournament fees will be refunded to the organization in approximately 14-20 working days or can be applied to the next tournament.

Once the tournament begins, there are no refunds of tournament fees if the tournament is shortened, cancelled, or prohibited from finishing by the tournament organizer.

Weather delays for lightning and other severe acts (tornado, etc.) are monitored by the park ranger on duty. If necessary the park ranger has the authority to notify the tournament director/site director that bad weather is approaching or imminent and appropriate actions must be taken to remove spectators to their cars.

Lightning delays are 30 minutes from the previous streak/flash of lightning. Park ranger will notify the tournament director/site director when it is clear for spectators to return to the facility.

If the park staff cancels the tournament because of weather related issues after the tournament begins a refund will be given based on the following:

First day of tournament: Prior to 3:00 pm

Refund: 100% of field rental fees

First Day of tournament: After 3:00 pm

Refund: 50% of field rental fees

Second Day of Tournament prior to starting

Refund: 25% of field rental fees

No refunds after games begin.

Tournament Reservations

The Cabarrus County [Active Living and](#) Parks Department is committed to allowing organizations the opportunity to use our facilities to conduct tournaments. However, because of the many different associations and types of programs available, conflicts will arise where the facility is being requested by more than one user. Requested dates will be assigned based on:

- Tournaments will be assigned to organizations on a yearly basis.
- Organizations with successful tournaments from previous years will be given first choice to have the same weekend each year
- Priority is given to world, national and state tournaments over local qualifying and invitational tournaments.
- Park Management has sole authority on issuing tournament dates based on availability of fields, past tournaments, history of organizations, and use of fields for new organizations.

The Cabarrus County [Active Living and](#) Parks Department will solicit for tournament requests dates from all organizations that have contracted with us during the past year for all dates for the following year. Addresses and email addresses from the previous year's tournaments will be used to send this information out. These requests must be submitted in writing and include the organization, tournament requested date, type of tournament, and if this is an existing tournament from the previous year or a new tournament.

These requests will be due to the Cabarrus County [Active Living and](#) Parks Department by December 1st.

Once the request is received, the Park Program Manager will review the requests and send confirmations to each organization with the approved / denied dates.

Once confirmations are mailed, the organization has seven (7) business days to send in their initial security deposit. If security deposit is not received in seven (7) business days then all tournaments by that organization will be removed and those dates will reopen for others.

Any dates that are available after the initial requests will be reserved on a first come first served basis.

XV. RECREATION DIVISION FEES AND CHARGES

<u>ACTIVITY</u>	<u>COST PER PARTICIPANT</u>
CAMP SERIES	
Day Camp	95.00 - 120 <u>125</u> .00
Camp Series (15-18 hrs.)	35.00 - 70.00
Specialty Camp (18 hrs.)	75.00 - 95.00
Nature & Wildlife Programs	Free - 50.00
Athletic Classes	40.00
Tennis Tournaments	50.00 <u>20.00</u>

<u>ACTIVITY</u>	<u>COST PER TEAM</u>
ADULT SOFTBALL	
Fall – 2 games per week	\$550.00
Fall – 1 game per week	\$400.00
Spring – 2 games per week	\$650.00
Spring – 1 game per week	\$400.00

NOTE: Refunds will not be permitted after the league schedule has been completed.

Add \$50.00 to registration fees if paid during late registration period
(as specified in league guidelines)

Specific League Guidelines take precedence over the Fee and Charge Policy

ADULT ATHLETICS

All additional adult athletics will be offered at a cost to cover 100% of the direct costs. These costs will be confirmed by Department Director prior to offering such programs.

<u>ACTIVITY</u>	<i>(PRE-REGISTRATION)</i>	<i>(RACE DAY REGISTRATION)</i>
ROAD RACES		
Individual Registration	20.00	23.00

Individual Cross Country	12.00	15.00
Individual Fun Run/Walk Registration	8.00	10.00
Team 5K Registration	15.00	N/A
(Minimum of Five (5) Members)		
Family Registration	60.00	70.00

NOTE: All activity fees are based on direct costs. Supplies may be additional. These fees are subject to change based on actual costs, rentals, increase in participants, unforeseen circumstances, etc., during the fiscal year.

Special promotions and/or discounts may be offered at various times throughout the year as approved by management.

Revised 05/03/03
 Revised 02/02/04
 Revised 02/08/05
 Revised 02/20/06
 Revised 02/08/07
 Revised 02/18/08
 Revised 02/03/09
 Revised 01/19/10
 Revised 11/23/10
 Revised 10/31/11
 Revised 11/22/11
 Revised 11/19/12

Cabarrus County Active Living and Parks Department
Proposed Changes to Fees & Charges Policy for 2013

1. **Change name throughout policy to Active Living and Parks Department**

2. **V Fees for Special Facilities – C - add verbiage in red.**
C. Cabarrus County 501(C) 3 Charitable organizations will not be charged for one (1) fundraising event or one (1) meeting/picnic per fiscal year. **These Charitable organizations must operate an office within Cabarrus County and apply all monies raised within that office.**

3. **V Fees for Special Facilities – F - add verbiage**
There will be an additional fee of \$35 for all additional equipment that uses water from our facility (dunking booths, waterslide, etc.).

4. **VI Special Consideration for Fees and Charges Variances – F – change verbiage**
F. Special consideration will be granted to Cabarrus County **Active Military personnel.**
~~citizens who serve overseas in the military.~~

5. **X. Reservation Policy – add verbiage**
There will be an additional fee of \$35 for all additional equipment that uses water from our facility (dunking booths, waterslide, etc.).

6. **XI Park Hours and Reservation Time Periods**
Cabarrus County Parks will be closed on the following schedule:
Department observes the following holiday schedule:

Thanksgiving

Thanksgiving Day

Friday after Thanksgiving Day (BOC approved request 2/20/2012

that all parks will open on Friday after Thanksgiving Day)

Christmas

Christmas Eve

Christmas Day

New Year's

New Year's Day

7. Section XI Fees & Charges Other Facility Use add verbiage in red

Camp TN Spencer Park – add pool birthday party fee

<u>Facility</u>	<u>Description</u>	<u>Fee</u>	<u>Capacity</u>
Pool	Birthday Party	\$50.00 for 4 hours*	35

*additional fee per attendee \$1.00 less based on age – 4 adults free

Cabin Fees – Requires a 2-day stay on Friday and Saturday Reservations March - October. Maximum of 6 people per cabin

Tent Sites – Requires a 2-day stay on Friday and Saturday Reservations March - October. Maximum of 6 people per site.

Miniature Golf April - October 2.00 per game
8.00 all-day pass

Option # 1 (Minimum of 10): ~~\$4.00~~ 5.00 per person
1 game of Miniature Golf or 30 minute Nature/Wildlife Program
Choice of Hot Dog or Corn Dog
Bag of Chips
Choice of Soft Drink, Water, or Fruit Juice

Option #2 (Minimum of 10): ~~\$6.00~~ 7.00 per person
All you Can Play Miniature Golf (day of event only) or 1 hour Nature/Wildlife Program
Choice of Hot Dog or Corn Dog
Bag of Chips
Choice of Soft Drink, Water, or Fruit Juice

EXCLUSIVE USE

Paddleboats 50.00 per hour – 2 hour minimum

Miniature Golf 50.00 per hour – 2 hour minimum
Available Monday – Friday 10:00 am – 6:00 pm or Saturday & Sunday 9:00 am – 12 noon

~~(2-hour minimum required)~~

Road Race Events

There will be a \$100.00 fee for any road race event scheduled at any ALP facility. The fee includes course layout and marking and race management assistance. There will be additional shelter rental fees based on the number of participants. The fee does not apply to Cabarrus County and Kannapolis City Schools.

8. XIII Camping Rules Policy - add verbiage in red

Minimum 2-night reservation is required on Friday and/or Saturday, **March - October**.

9. Section XIV Ballfield Rental Policy

Correct hours

~~9 am – 5 pm (November) and 9 am – 8 pm (March)~~

8 am – 9 pm (April – October November)

10. XV Recreation Division Fees and Charges

CAMP SERIES

Day Camp

95.00 - ~~120~~ **125.00**

Tennis Tournaments

~~50.00~~ **20.00**

Add verbiage:

ADULT ATHLETICS

All additional adult athletics will be offered at a cost to cover 100% of the direct costs.

These costs will be confirmed by Department Director prior to offering such programs.

Road Races

11. Facility Reservation information:

Cabin Fees – Requires a 2-day stay on Friday and Saturday Reservations **March – October**

Tent Sites – Requires a 2-day stay on Friday and Saturday Reservations **March – October**



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

**DECEMBER 17, 2012
6:30 P.M.**

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

BOC - Commissioner Appointments for 2013

BRIEF SUMMARY:

The following chart outlines Commissioner appointments to various boards/committees and as liaisons to the surrounding municipalities for 2013.

TAC-TCC Cabarrus-Rowan Urban Area Metropolitan Planning Organization

The MPO requests the appointment of representative to the TAC & TCC as indicated in the attached letter. In addition to Commissioner Poole's appointment included in the following chart, it is requested that Jonathan Marshall be reappointed to the TCC for a 1-year term.

* Important deadlines for MPO and 2012 Statement of Economic Interest form required by the North Carolina State Ethics Commission are also attached.

REQUESTED ACTION:

Motion to approve the Commissioner appointments for 2013 as set forth in the Agenda.

Motion to reappoint Jonathan Marshall to the TCC for a 1-year term ending December 31, 2013.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Megan Smit, Clerk to the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS

- [Chart](#)
 - [Letter](#)
 - [MPO & RPO Ethics Requirements](#)
 - [Application](#)
-

NAME OF BOARD	MEETING DATE	MEETING TIME	MEETING LOCATION	MEMBER	LIAISON	ALTERNATE	VOTE	NOTES
Animal Protection and Preservation Committee	1st Monday or varies	7 p.m.	Governmental Center	Poole		Morris	Y	
Cabarrus County Board of Education - Business Mtg.	1st Monday	6:00 p.m. (Business)	Old Airport Road		Measmer	White	N	
Cabarrus County Board of Education - Work Session	3rd Monday	6:00 p.m. (Wk. Session)	Old Airport Road		Measmer	White	N	
Cabarrus County Partnership for Children (Smart Start)	4th Tuesday (Recommndation to meet bi-monthly.)	Noon	2353 Concord Lake Road, Suite 160	Morris			Y	
Cabarrus County Social Services Board	2nd Tuesday	8:30 a.m.	HSC Board Room	Measmer			Y	
Cabarrus Planning and Zoning Commission	2nd Tuesday	7:00 p.m.	Governmental Center		Burrage	Measmer	N	
Cabarrus-Rowan Urban Area MPO Transportation Adv. Comm.	4th Wednesday (except July/Dec.)	5:30 p.m.	Varies	Poole			Y	Poole & Marshall
Cardinal Innovations (replaced PBH)	3rd Thursday	6:30 p.m.		Measmer				Term ends 7/31/15
Centralina Economic Development Commission	3rd Thursday	4:00 p.m.	COG Office	Planning Staff	Planning Staff	Planning Staff		
Centralina Workforce Development Consortium	Bi-Monthly 2nd Tuesday	4:30	Varies	Poole			Y	
City of Concord	2nd Thursday	6:00 p.m.	Council Chambers		White		N	
City of Kannapolis	2nd & 4th Mondays	6:00 p.m.	Train Station		Burrage		N	
City of Locust	1st Thursday	7:30 p.m.	City Hall		Morris		N	
Cooperative Extension Service	Quarterly	6:00 p.m.	Extension Office		White		N	
Council of Planning – NC 73 Corridor	Quarterly, 3rd Tuesday	2:00 p.m.	Varies	Burrage		Measmer	Y	
Department of Aging Advisory Board	3rd Monday	11:00 a.m.	Senior Center		Measmer		N	
Exit 49 Taskforce	As Needed		CVB Office		Poole	Downs	Y	
Fire Departments & First Responder Advisory Committee	March 8, June 14, Sept. 13 & Dec. 13	7:00 p.m.	Different VFD's Host		Poole	White	N	
Forester	No Meetings - Direct contact w/ Liasion	NA	NA		White		N	
Home and Community Care Block Grant Advisory Committee	March 30 & April 10 (subject to change)	TBD	Senior Center	White			N	
Juvenile Crime Prevention Council	3rd Wednesday	7:30 a.m.	Governmental Center	Morris			Y	
Kannapolis Board of Education	2nd Monday	Varies	Central Office		Burrage	White	N	
Library Board of Trustees	1-19; 3-15; 5-17; 7-19; 9-20; and 11-15 (3rd Thursdays)	4:30 p.m.	Libraries - Rotate		Morris		N	
Local Emergency Planning Committee	2-1; 5-2; 8-1; and 11-7	3:00 p.m.	Emergency Mgmt. Dept. - EOC		White		Y	
Parks Commission	3rd Thursday	6:00 p.m.	Governmental Center		Burrage		N	
Public Health Authority of Cabarrus County	2nd Tuesday	5:30 p.m.	HSC Board Room	White			Y	Term ends 6/30/13
Region F Aging Advisory Committee	Quarterly - Thursday (March 29 and June 14)	1 p.m.	COG Office		Measmer		N	
Rowan-Cabarrus Community College Board of Trustees	Last Monday of Month (except July & Dec.)	4:00 p.m.	Varies		Morris		N	
Soil & Water Conservation District	1st Tuesday	5:15 p.m.	Governmental Center		Burrage		N	
Tourism Authority	4th Wednesday	8:00 a.m.	CVB Office	White			Y	Term ends 6/30/15
Town of Harrisburg	2nd Monday	7:00 p.m.	Town Hall		Measmer		N	

Town of Midland	2nd Tuesday	7:00 p.m.	Town Hall		Morris		N	
Town of Mt. Pleasant	1st Monday (except June & August) No July or Sept meeti	7:00 p.m.	Town Hall Auditorium		Poole		N	
Transportation Advisory Board	2-1; 4-4; and 6-13	9:00 a.m.	CCTS Conference Room		Morris		N	
Water and Sewer Authority	3rd Thursday	5:00 p.m.	WSACC - 232 Davidson Hwy.	Poole & Marshall			Y	Term ends 6/30/15
Watershed Improvement Commission	3rd Tuesday - Bimonthly	6:30 p.m.	Governmental Center		Morris		N	
Youth Council	2nd and 4th Monday	6:00 p.m.	Varies		Measmer		N	

November 13, 2012

Mr. Mike Downs, Manager
Cabarrus County
P. O. Box 707
Concord, North Carolina 28026

SUBJECT: 2013 appointments to the Transportation Advisory Committee (TAC) and the Technical Coordinating Committee (TCC) of the Cabarrus-Rowan Urban Area Metropolitan Planning Organization (CRMPO)

Dear Mr. Downs,

Each year the North Carolina Department of Transportation (NCDOT) requires the MPO to supply a list of current TAC and TCC representatives along with their alternates. At present, Commissioner Elizabeth Poole is the appointed member and Commissioner Larry Burrage serves as the alternate to represent Cabarrus County on the TAC. Jonathan Marshall is currently the TCC representative and Susie Morris is the alternate. Please notify the MPO as to who will serve in 2013 as your designated appointees to the TAC, as well as the TCC (staff) appointee and alternate. The TAC and TCC appointees must be available to attend regular monthly meetings and also participate on regional transportation planning committees. Attendance at the meetings is critical to the success of our planning efforts and to bring information back to their respective communities. A schedule of the meetings will be sent to your designated representative.

As most of the current TCC and TAC members are aware, a new requirement has been added to serving as a member or alternate of the TCC and TAC by the NC General Assembly in 2012. TCC and TAC members are subject to provisions of the NC State Government Ethics Act, Chapter 138A of the NC General Statutes. There are two specific requirements: 1) State of Economic Interest (SEI) application (included), and Ethics Education provided by the State Ethics Commission. (Local government education does not satisfy this requirement.) The SEI must be filed by **April 15, 2013** and the Education must be completed by **June 30, 2013** and can be fulfilled online or at a Distance Education site. (A.L. Brown High School is the most convenient location.) MPO staff is available to answer any questions or provide any assistance with this new added process.

Please provide current contact information for your selected individuals to include mailing address, telephone number, fax number and e-mail address to Connie Cunningham at the CRMPO office by January 7, 2013. You may email your Information to ccunningham@mblsolution.com or mail to Connie Cunningham, Cabarrus Rowan MPO, 135 Cabarrus Avenue East, Concord, NC 28025

Thank you for your attention to this matter.

Sincerely,

Phil Conrad

Phil Conrad
Cabarrus Rowan MPO Director
Enclosures

STATE GOVERNMENT ETHICS ACT: IMPORTANT DEADLINES FOR MPOs & RPOs

JANUARY 1, 2013.

- State Government Ethics Act applies to all members of MPOs & RPOs.
- Conflict of interest standards apply.
- Prohibition on accepting gifts from lobbyists, lobbyist principals, or interested persons unless a gift ban exception applies.
- Prohibition on use of title for non-governmental advertising.
- Other miscellaneous prohibitions and restrictions.
- SEI filing period opens.

APRIL 15, 2013.

- Statements of Economic Interest (SEIs) due.
- Penalties may be imposed for late or non-filing.

JUNE 30, 2013.

- Ethics education must be completed.



**NORTH CAROLINA STATE ETHICS COMMISSION
2012 STATEMENT OF ECONOMIC INTEREST**

919-715-2071

www.ethicscommission.nc.gov

FOR OFFICE USE ONLY

COMPLETE THIS FORM AND MAIL SIGNED, ORIGINAL TO
STATE ETHICS COMMISSION, 1324 MAIL SERVICE CENTER, RALEIGH, NC 27699-1324

FILER'S NAME (FIRST, MIDDLE, LAST)

First Name	Middle Name	Last Name	Suffix

MAILING ADDRESS, CITY, STATE, ZIP+4¹

Address	City	State	Zip

HOME ADDRESS, CITY, STATE, ZIP+4

Same as Mailing Address

Address	City	State	Zip

CURRENT EMPLOYER

CURRENT EMPLOYER	JOB TITLE

NATURE OF BUSINESS

DAYTIME PHONE NUMBER

DAYTIME PHONE NUMBER	ALTERNATE PHONE NUMBER

E-MAIL ADDRESS

REASON FOR FILING (SELECT ALL THAT APPLY)

<input type="checkbox"/> STATE GOVERNMENT JOB (Please specify the agency for which you work)	<input type="checkbox"/> BOARD/COMMISSION (Please list all boards on which you are serving)
<input type="checkbox"/> JUDICIAL OFFICER (Please specify the office you hold)	<input type="checkbox"/> LEGISLATOR (Please specify the legislative branch - House or Senate)

Do other immediate family members reside in your household?²

Yes No

FULL NAME ³	RELATIONSHIP	EMPLOYER	JOB TITLE	NATURE OF BUSINESS

¹ With the exception of judicial officers (including Justices or judges of the General Court of Justice, district attorneys, and clerks of court), persons holding or seeking an elected office with a residency requirement must provide a home address.

² Immediate family includes your spouse (unless legally separated), minor children, and members of your extended family (your and your spouse's adult children, grandchildren, parents, grandparents, and siblings, and the spouses of each of those persons) that reside in your household.

³ Filers may use the initials of unemancipated children instead of those children's names. If initials are used, the children's names should be provided on a (non-public) supplement form available from the Commission upon request.

I. \$10,000 PLUS DISCLOSURES

If you, your spouse, or members of your immediate family have assets or liabilities with a market value of at least \$10,000 in the following categories, please provide the requested information as of December 31st of the preceding year unless another time period is specified in the question.

- ▶ Do not list the value of those assets or liabilities.
- ▶ Do not list assets or liabilities held in a blind trust⁴ established by or for the benefit of you or an immediate family member.

1. Do you, your spouse, or members of your immediate family have an ownership interest in North Carolina real estate with a market value of \$10,000 or more?

Yes No

Owner of Real Estate	% Ownership Interest	Location by City	Location by County

2. Do you, your spouse, or members of your immediate family lease or rent to or from the State real estate with a market value of \$10,000 or more?

Yes No

Name of Lessor	Name of Lessee (Renter)	Location by City	Location by County

3. Within the preceding two years, have you, your spouse, or members of your immediate family sold to or bought from the State personal property with a market value of \$10,000 or more?

Yes No

Name of Purchaser	Name of Seller	Type of Property

4. Do you, your spouse, or members of your immediate family currently lease or rent to or from the State personal property with a market value of \$10,000 or more?

Yes No

Name of Lessor	Name of Lessee (Renter)	Type of Property

⁴ A "blind trust" is a trust that meets all of the following criteria: (a) the owner of the trust's assets has no knowledge of the trust's holdings and sources of income, (b) the individual or entity managing the trust's assets ("the trustee") is not a member of the covered person's extended family and is not associated with or employed by the covered person or his or her immediate family, and (c) the trustee has sole discretion to manage the trust's assets. G.S. 138A-3(1).

5(a). Do you, your spouse, or members of your immediate family own interests (generally stock) valued at \$10,000 or more in a publicly owned company?

Yes No

▶ Do not list ownership interests in a widely held investment fund (including mutual funds, regulated investment companies, or pension or deferred compensation plans) if (i) the fund is publicly traded or its assets are widely diversified and (ii) neither you nor an immediate family member are able to control the assets held in the mutual fund, investment company, or pension or deferred compensation plan.

Owner of Interest	Full Name of Company (Do not use a ticker symbol)

5(b). Do you, your spouse, or members of your immediate family hold stock options valued at \$10,000 or more in a company or business?

Yes No

Owner of Stock Option	Full Name of Company (Do not use a ticker symbol)

6(a). Do you, your spouse, or members of your immediate family have financial interests valued at \$10,000 or more in a non-publicly owned company or business entity (including interests in sole proprietorships, partnerships, limited partnerships, joint ventures, limited liability companies, limited liability partnerships, and closely held corporations)?

Yes No - If "No", proceed to question 7.

Owner of Interest	Name of Business Entity

6(b). For each of those non-publicly owned companies or business entities identified in question 6(a) (the "primary company"), please list the names of *any other companies* in which the primary company owns securities or equity interests valued at over \$10,000, *if known*.

Non-Publicly Owned Company (the Primary Company)	Other Companies in which the Primary Company Owns Security or Equity Interests
<input type="checkbox"/> None or Not Known	

6(c). If you know that any company or business entity listed in 6(a) or (b) above has any material business dealings or business contracts *with the State*, or is *regulated by the State*, provide a brief description of that business activity.

Name of Company or Business Entity	Description of Business Activity with the State
<input type="checkbox"/> None or Not Known	

7. Are you, your spouse, or members of your immediate family the beneficiaries of a vested trust with a value of \$10,000 or more that is created, established, or controlled *by you*?

Yes No

► Do not list blind trusts⁴.

Name and Address of Trustee	Description of the Trust	Your Relationship to the Trust

8. Do you, your spouse, or members of your immediate family have a liability (debt) of \$10,000 or more, excluding indebtedness (mortgage) on your primary personal residence? Examples include credit card debts, auto loans, and student loans.

Yes No

Name of Debtor (You, Spouse, Immediate Family Member)	Type of Creditor (Commercial Bank, Credit Union, Individual, etc.)

II. OTHER DISCLOSURES

9(a). During the preceding calendar year, were you, your spouse or members of your immediate family a director, officer, governing board member, employee, independent contractor, or registered lobbyist of a nonprofit corporation or organization operating in the State primarily for religious, charitable, scientific, literary, public health and safety, or educational purposes?

Yes No - If "No", proceed to question 10.

► Do not list State boards or entities, or entities created by a political subdivision of the State.
 ► Do not list organizations of which you are a mere member or subscriber.

Name of Person	His/Her Position	Name of Nonprofit Corporation or Organization	Nature of Business or Purpose of Organization

9(b). If the listed nonprofit corporations or organizations do business with the State or receive State funds, please provide a brief description of the nature of that business, if known, or with which due diligence could reasonably be known.

Name of Nonprofit Corporation or Organization	Describe State Business or State Funding
<input type="checkbox"/> None or Not Known	

10. List all sources of income (not specific amounts) of more than \$5,000 received by you, your spouse, or members of your immediate family during the preceding calendar year. **Include salary, wages, state/local government retirement, professional fees, honoraria, interest, dividends, rental income, and business income.**

Do not include income received from the following sources:

- ▶ Capital gains
- ▶ Federal government retirement
- ▶ Military retirement
- ▶ Social security income/SSDI

Recipient of Income	Name of Source	Type of Business/Industry	Type of Income
<input type="checkbox"/> I had no reportable income over \$5,000 in the preceding calendar year.			

11. Are you a practicing attorney?

- Yes No Judicial Officer/State Attorney

If "Yes", check each category of legal representation in which you or the law firm with which you are associated has earned legal fees of \$10,000 or more during the preceding calendar year.

- | | | | |
|---|---|--|-----------------------------------|
| <input type="checkbox"/> Administrative | <input type="checkbox"/> Admiralty | <input type="checkbox"/> Corporate | <input type="checkbox"/> Criminal |
| <input type="checkbox"/> Decedent's Estates | <input type="checkbox"/> Environmental | <input type="checkbox"/> Insurance | <input type="checkbox"/> Labor |
| <input type="checkbox"/> Local Government | <input type="checkbox"/> Real Property | <input type="checkbox"/> Securities | <input type="checkbox"/> Tax |
| <input type="checkbox"/> Tort litigation (including negligence) | <input type="checkbox"/> Utilities Regulation | <input type="checkbox"/> Other category not listed or did not earn legal fees of \$10,000 or more during the preceding calendar year | |

12. Are you (1) a licensed professional (other than an attorney) or do you provide consulting services individually or as a member of a professional association **and** (2) did you charge or were you paid over \$10,000 for those services during the preceding calendar year?

- Yes No

Type of Business	Nature of Services Rendered

13. Are you or your employer, your spouse or members of your immediate family, or their employer:

- Licensed by the State board or employing entity with which you are or will be associated **or**
- Regulated by the State board or employing entity with which you are or will be associated **or**
- Have a business relationship with the State board or employing entity with which you are or will be associated?

Yes No Legislator/Judicial Officer - You are not required to complete this question if you are filing because you are a legislator or a judicial officer ("judicial officer" is defined in footnote 1) or you are filing as an appointee to those offices.

Name of Person	Name of Employer (if applicable)	Type of Relationship (Licensing, Regulatory, Business)

14. During the preceding calendar year, were you, your spouse, or members of your immediate family a director, officer, or governing board member of any society, organization, or advocacy group which has an interest pertaining to subject matter areas over which your agency or board may have jurisdiction?

Yes No Legislator/Judicial Officer - You are not required to complete this question if you are filing because you are a legislator or a judicial officer or you are filing as an appointee to those offices.

▶ Do not list organizations of which you are only a member (not a leadership role).

Name of Person	Name of Society, Organization or Advocacy Group	Leadership Position (Director, Officer, Board Member)

15. Have you ever been convicted of a felony for which you have not received either (i) a pardon of innocence or (ii) an order of expungement regarding that conviction?

Yes No

Offense	Date of Conviction	County of Conviction	State of Conviction

16. During any calendar quarter in the preceding year (but only the time period after you were appointed, employed or filed or were nominated as a candidate), did you

- receive any gift(s) exceeding \$200 per quarter from a person or group of persons acting together, **and**
- when both you and those person(s) were outside North Carolina at the time you accepted the gift(s), **and**
- the gift(s) were given under circumstances that would lead a reasonable person to conclude that they were given for lobbying?

Yes No

▶ Do not report gifts given by members of your extended family.

▶ Do not report gifts that have previously been reported by you to the Department of the Secretary of State on the "Expense Report for Exempted Persons."

Date Item Received	Name and Address of Donor(s)	Describe Item Received	Estimated Market Value

17. During the preceding year (but only the time period after you were appointed, employed, or filed or were nominated as a candidate) have you

- accepted a "scholarship" exceeding \$200 from a person or group of persons acting together **and**
- those person(s) were outside North Carolina **and**
- the scholarship was related to your public position? **A "scholarship" is a grant-in-aid to attend a conference, meeting, or similar event.**

Yes No Judicial Officer - You are not required to complete this question if you are a judicial officer or you are filing as a judicial officer appointee.

► Do not report gifts that have previously been reported by you to the Department of the Secretary of State on the "Expense Report for Exempted Persons."
 ► Legislators are not required to report scholarships paid by a nonpartisan legislative organization of which the legislator or the General Assembly is a member or participant or an affiliate of that organization.

Date of Scholarship	Name and Address of Donor(s)	Describe Event	Estimated Market Value

18. Are you or a member of your immediate family currently registered as a lobbyist or lobbyist principal or were you registered as such within the preceding 12 months?

Yes No

Name of Lobbyist	Lobbyist's Principal	Date of Registration	Registration Expiration

19(a). List the name of each business with which you are associated where you or a member of your immediate family is an employee, director, officer, partner, proprietor, or member or manager.

Name of Person	Relationship to Filer	Name of Company	Role of Person
<input type="checkbox"/> No Business Associations - If "No Business Associations", proceed to question 20.			

19(b). If you know that any company or business entity listed in 19(a) above has any material business dealings or business contracts with the State, or is regulated by the State, provide a brief description of that business activity.

Name of Company or Business Entity	Description of Business Activity with the State
<input type="checkbox"/> Not applicable (No entities listed on #19a) <input type="checkbox"/> No relationship / Not known	

20. Did a Council of State member appoint you to or recommend you for appointment to a board covered by the Ethics Act? Council of State members are:

- ▶ Governor
- ▶ Lt. Governor
- ▶ Secretary of State
- ▶ State Auditor
- ▶ State Treasurer
- ▶ Superintendent of Public Instruction
- ▶ Attorney General
- ▶ Commissioner of Agriculture
- ▶ Commissioner of Labor
- ▶ Commissioner of Insurance

Yes No

If "Yes", list all contributions you (not immediate family members) made during the preceding calendar year with a cumulative total of more than \$1,000 to the Council of State member who appointed you.

▶ Contributions are defined in N.C.G.S. 163-278.6(6) and include, but are not limited to, "any advance, conveyance, deposit, distribution, transfer of funds, loan, payment, gift, pledge or subscription of money or anything of value whatsoever."

Date	Amount	Contributed to
<input type="checkbox"/> No contribution(s) with a cumulative total of more than \$1,000		

21. Are you now, or are you a prospective appointee to:

<p>a. the head of a principal state department (e.g. cabinet secretary) appointed by the Governor; or</p> <p>b. a North Carolina Supreme Court Justice, Court of Appeals, Superior or District Court Judge; or</p> <p>c. a member of any of the following boards:</p> <ul style="list-style-type: none"> • ABC Commission • Coastal Resources Commission • State Board of Education • State Board of Elections • Employment Security Commission • Environmental Management Commission • Industrial Commission • State Personnel Commission • Rules Review Commission • Board of Transportation • UNC Board of Governors • Utilities Commission • Wildlife Resources Commission 	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "No", proceed to question 22.</p>
<p>d. If so, were you appointed to, or are you being considered for, appointment to your public position by a Council of State Member (Governor, Lt. Governor, Secretary of State, State Auditor, State Treasurer, Superintendent of Public Instruction, Attorney General, Commissioner of Agriculture, Commissioner of Labor, or Commissioner of Insurance)?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "No", proceed to question 22.</p>
<p>e. If so, you must indicate whether during the preceding calendar year you (not immediate family members) engaged in any of the following activities with respect to or on behalf of the candidate or campaign committee of the Council of State member who appointed you to your public position:</p> <p>i. Collected contributions from multiple contributors, took possession of such multiple contributions, and transferred or delivered those collected contributions to the candidate or committee? Contributions are defined in N.C.G.S. 163-278.6(6) and include, but are not limited to, "any advance, conveyance, deposit, distribution, transfer of funds, loan, payment, gift, pledge or subscription of money or anything of value whatsoever."</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>ii. Hosted a fundraiser at your residence or place of business?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>iii. Volunteered for campaign-related activities, which include, but are not limited to, phone banks, event assistance, mailings, canvassing, surveying, or any other activity that advances the campaign of a candidate?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

22. Are you aware of any other information that *you believe* may assist the State Ethics Commission in advising you concerning your compliance with the State Government Ethics Act?

Yes No

AFFIRMATION

I affirm that the information provided in this Statement of Economic Interest and any attachments hereto are true, complete, and accurate to the best of my knowledge and belief.

I also certify that I have not transferred, and will not transfer, any asset, interest, or property for the purpose of concealing it from disclosure while retaining an equitable interest.

I understand that my Statement of Economic Interest and any attachments or supplements thereto are public record.

I acknowledge that I have read and understand N.C.G.S. 138A-26 regarding concealing or failing to disclose material information and N.C.G.S. 138A-27 regarding providing false information:

§ 138A-26. Concealing or failing to disclose material information.

A filing person who knowingly conceals or knowingly fails to disclose information that is required to be disclosed on a statement of economic interest under this Article shall be guilty of a Class 1 misdemeanor and shall be subject to disciplinary action under G.S. 138A-45. (2006-201, s. 1.)

§ 138A-27. Penalty for false information.

A filing person who provides false information on a statement of economic interest as required under this Article knowing that the information is false is guilty of a Class H felony and shall be subject to disciplinary action under G.S. 138A-45. (2006-201, s. 1.)

I Agree

****Notarization is no longer required****

Printed Name

Signature

Date

Submit SIGNED, ORIGINAL documents.

ADDITION

CABARRUS COUNTY



**BOARD OF COMMISSIONERS
REGULAR MEETING**

**DECEMBER 17, 2012
6:30 P.M.**

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

BOC - Designation of Voting Delegate for NCACC Legislative Goals Conference

BRIEF SUMMARY:

Each Board of County Commissioners is requested to designate a commissioner or other elected official as a voting delegate for the 2013 Legislative Goals Conference scheduled for January 24-25, 2013 in Durham.

REQUESTED ACTION:

Designate Commissioner Stephen Morris as the County's voting delegate.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS

[Voting Delegate Form](#)



Memorandum

RETURN FORM BY JANUARY 11, 2013

**VOTING DELEGATE DESIGNATION FORM
LEGISLATIVE GOALS CONFERENCE
January 24-25, 2013 (Thursday – Friday)
Sheraton Imperial - RTP**

NOTE: Please place this action on your board meeting agenda.

Each Board of County Commissioners is hereby requested to designate a commissioner or other official as a voting delegate. Each voting delegate should complete and sign the following statement and **RETURN IT TO THE ASSOCIATION NO LATER THAN FRIDAY, JANUARY 11, 2013.**

PLEASE RETURN FORM TO SHEILA SAMMONS, CLERK TO THE BOARD BY EMAIL: SHEILA.SAMMONS@NCACC.ORG OR FAX: 919-733-1065.

I, Stephen M. Morris, hereby certify that I am the duly designated voting delegate for Cabarrus County at the North Carolina Association of County Commissioners 2013 Legislative Goals Conference.

Signed: _____

Title: Cabarrus County Commissioner

Article VI, Section of the Association's Constitution provides:

“On all questions, including the election of officers, each county represented shall be entitled to one vote, which shall be the majority expression of the delegates of that county. The vote of any county in good standing may be cast by any one of its County Commissioners who is present at the time the vote is taken; provided, if no commissioner be present, such vote may be cast by another county official, elected or appointed, who holds elective office or an appointed position in the county whose vote is being cast and who is formally designated by the Board of County Commissioners. These provisions shall likewise govern district meetings of the Association. A county in good standing is defined as one which has paid the current year's dues.”



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

DECEMBER 17, 2012
6:30 P.M.

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

BOC - Resolution Establishing the Board of Commissioners' 2013 Meeting Schedule

BRIEF SUMMARY:

The following resolution establishes the Board's meeting schedule for 2013.

REQUESTED ACTION:

Motion to adopt resolution.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Megan Smit, Clerk to the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS

- [Resolution Establishing 2013 Board of Commissioners Meeting Schedule](#)
-



**RESOLUTION
ESTABLISHING THE REGULAR MEETING SCHEDULE
FOR CALENDAR YEAR 2013**

WHEREAS, the regular agenda work sessions of the Cabarrus County Board of Commissioners are currently held on the first Monday of each month at 4:00 p.m. in the Multipurpose Room at the Governmental Center; and

WHEREAS, the regular meetings of the Board of Commissioners are held on the third Monday of each month at 6:30 p.m. in the Commissioners' Meeting Room at the Governmental Center; and

WHEREAS, the Martin Luther King, Jr. holiday requires a change in the regular meeting date in January 2013; and

WHEREAS, the Labor Day holiday requires a change in the agenda work session meeting date in September 2013; and

NOW, THEREFORE, BE IT RESOLVED, the Cabarrus County Board of Commissioners, pursuant to North Carolina General Statute 153A-40(a), does hereby:

- (1) Establish the Board's regular agenda work session schedule to meet at 4:00 p.m. in the Multipurpose Room at the Governmental Center on the following dates:

January 7, 2013
February 4, 2013
March 4, 2013
April 1, 2013
May 6, 2013
June 3, 2013

July 1, 2013
August 5, 2013
September 3, 2013* (*Tuesday*)
October 7, 2013
November 4, 2013
December 2, 2013

*Tuesday

- (2) Establish the Board's regular meeting schedule to meet at 6:30 p.m. in the Commissioner's Meeting Room at the Governmental Center on the following dates:

January 22, 2013* (*Tuesday*)
February 18, 2013
March 18, 2013
April 15, 2013
May 20, 2013
June 17, 2013

July 15, 2013
August 19, 2013
September 16, 2013
October 21, 2013
November 18, 2013
December 16, 2013

- (3) Sets a NCACC Legislative Goals conference in Durham, North Carolina on January 24 – 25, 2013; and

- (4) Sets a Board retreat, at Camp Spencer on February 1 at 4:00 p.m. and February 2, 2013 at 8:00 a.m.; and
- (5) Sets the NACo legislative conference in Washington, DC, on March 2 – 6, 2013; and
- (6) Sets the NCACC County Assembly Day and Legislative Reception in Raleigh on June 5, 2013; and
- (7) Sets budget workshop meetings on May 28, 29 and 30, 2013 from 4:00 – 6:30 p.m.; and
- (8) Sets the NACo Annual Conference in Fort Worth, TX on July 19 – 22, 2013; and
- (9) Sets the NCACC Annual Conference in Greensboro, NC on August 22-25, 2013; and
- (10) Resolve that any recessed, special or emergency meeting will be held as needed with proper notice as required by North Carolina General Statute 153A-40.

Adopted this the 17th day of December, 2012.

Elizabeth F. Poole, Chairman
Board of Commissioners

Attest:

Megan Smit, Clerk to the Board



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

**DECEMBER 17, 2012
6:30 P.M.**

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

ITS - Memorandum of Agreement to Provide Managed Network Services to Kannapolis City Schools

BRIEF SUMMARY:

Cabarrus County ITS (CCITS) and Kannapolis City Schools (KCS) personnel have been working together to efficiently plan and deploy technology services. A recent retirement of the KCS network engineer has created a challenge for KCS in supporting their voice and data network. This vacancy has given CCITS and KCS an opportunity to review the current KCS network support structure. As an alternative to filling the vacant position, CCITS has offered to provide KCS with Managed Network Services. CCITS will provide KCS with a team of professionals as opposed to one person to proactively monitor, maintain, diagnose and repair the KCS voice and data network. The revenue from the managed services contract will be used to add an additional network technician to the CCITS team. The additional position is required to mitigate impact on the County's network support and services.

REQUESTED ACTION:

Motion to approve the ITS Memorandum of Agreement to provide Managed Network Services to Kannapolis City Schools.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Deborah A. Brannan, CGCIO Information Technology Director

BUDGET AMENDMENT REQUIRED:

Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

BUDGET AMENDMENT:

Revenue

ATTACHMENTS

- [KCS Memorandum of Agreement for Managed Network Services](#)
 - [KCS MOU Renewal](#)
-

Cabarrus County Budget Amendment Request

Date: 12/12/2012

Amount: \$42,000.00

Dept. Head: Debbie Brannan

Department: ITS

Internal Transfer Within Department

Transfer Between Departments/Funds

Supplemental Request

Purpose:

This amendment records the MOA between the Kannapolis City Schools and the Cabarrus County ITS department for delivery of Managed Network Services. Services to begin Dec 1, 2012 and continue until terminated by either party. This requires a new position in the ITS department to assist in meeting the requirements of the agreement.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
00161810-6608	Consulting Serv Fees	\$31,090.00	\$42,000.00		\$73,090.00
00191810-9605	Consultants	\$32,259.00	\$42,000.00		\$74,259.00
					\$0.00
	Total				

Budget Officer

- Approved
- Denied

County Manager

- Approved
- Denied

Board of Commissioners

- Approved
- Denied

Signature

Signature

Signature

Date

Date

Date



Department of Information Technology Services

**Memorandum of Agreement
For Managed Network Services**

Between

Kannapolis City Schools

And

**Cabarrus County Information Technology
Services**

**December 1, 2012
Through
June 30, 2013**



Department of Information Technology Services

I. General Terms of the Memorandum of Agreement

This Memorandum of Agreement documents the agreement between Cabarrus County Information Technology Services (CCITS) and Kannapolis City Schools (KCS) for delivery of Managed Network Services. All terms are in effect until modified by a written amendment as agreed to by the parties.

Amendments can be added to the agreement at any time that the parties agree. If there are substantial service changes, then some time may be required to implement those changes. The timing of the amendment will be included in the amendment.

This SLA is reviewed and renegotiated annually during the County and KCS budget preparation process. Cost may need to be adjusted based on service level expectations and changes. During the budget development process, it is expected that KCS will disclose any planned projects for the coming fiscal year so that ITS can assist with budget planning to effectively provision necessary resources.

II. Warranty and Liability

It is the mission of CCITS to ensure high quality, cost effective voice and data services and support to KCS.

CCITS commits to protecting the equipment and data supported under this SLA from deliberate damage, misuse, and abuse by CCITS staff or other persons provided access to the equipment by CCITS. It is expected that KCS will also exercise due diligence and protect County equipment and data from deliberate damage, misuse, and abuse.



III. Scope of Services Provided to KCS

Managed services include data and voice network management and optimization. Our goal is to help you establish a more secure and robust network infrastructure, improve scalability, minimize network downtime and reduce network operating costs. **Network systems to be covered in this scope of work are listed on Addendum 1.**

Network Team - The CCITS network team will use remote monitoring tools to manage the KCS network infrastructure. Network personnel will be onsite as needed for additional data collection, physical inspection of infrastructure, network moves, adds and changes. CCITS Network Engineers and Technicians will proactively monitor, maintain, diagnose and repair your network technical issues to attain maximum levels of productivity for your users.

- 1) **Senior Engineer / Network Supervisor.** Troubleshoots LAN/WAN and other network related problems, provides vision for network design and technical expertise for configuration of networks. Highly skilled in monitoring and troubleshooting all aspects of complex networks. 20 plus years of experience.
- 2) **Network Engineer.** Troubleshoots LAN/WAN and other network related problems, provides technical expertise for configuration of networks. Skilled in troubleshooting all aspects of complex networks. 7 plus years of experience.
- 3) **Support Technician.** Troubleshoots LAN/WAN and other network related problems, provides technical expertise for configuration of networks. Skilled in troubleshooting most aspects of networks. Minimum 2 year of experience.

Planning – The CCITS Management Team will assist in your Technology and Budget Planning to provide recommendations and analyze impact of business decisions on the technology infrastructure.

Vendor Management – CCITS personnel will work and negotiate on your behalf with your current third-party vendors to resolve any network technical issues that need to be resolved, covered warranties, licensing and purchasing. **Network vendor contacts covered in this scope of work are listed on Addendum 2.**



Department of Information Technology Services

IV. System Availability

Systems will be available 7 days a week, 24 hours per day, except for regularly scheduled maintenance downtime. Scheduled downtime for maintenance will usually occur between 5 p.m. and 7 a.m. the following morning, but may also occur during normal business hours. ITS will make every effort to insure continuous availability of the network resources during normal business hours. KCS will be given at least 1 business day notice of any scheduled downtime.

CCITS is staffed with professional network and systems administrators, Help Desk personnel from 8 a.m. to 5 p.m. Monday through Friday. The network administrators are on call 7X24 for network or system failures.

V. Change Management Process

All requests for changes to the network, whether originated by the KCS or by CCITS staff must go through the CCITS change management process for approval. The process starts with a request submitted to CCITS. Requests will be logged then sent via email to the authorized KCS agent for approval. The KCS approval agent will return the request via email with approval or denial of the request. Depending upon the number of users potentially affected by such change and/or the anticipated complexity of the requested change, a change request may be subject to review and analysis by an appointed Committee comprised of personnel from KCS and CCITS.

With the exception of emergencies, requests will not be done without KCS agent approval. In the case of an emergency, the KCS approval agent will be contacted as quickly as feasible and informed of the changes.

KCS Approval Agent

Name:

Email:

Office Phone:

Mobile Phone:



A. Communications Methods -

1. Standard Requests Through CCITS Work Order System

All standard requests for assistance or other non-emergency requests must be submitted via the CCITS work order system. The request should include:

- Contact Name
- Contact Location
- Nature of the Request
- Date the Change is Needed
- Problem Severity (level 1, 2, 3 or 4) Defined in Section IV.

The CCITS Work Order System provides access to our help desk support team and open/closed ticket reporting via our customer portal. From the CCITS Centralized Services location we will assign and deploy technical resources to investigate and work with KCS staff to resolve customer reported network issues and requested changes.

2. Emergency Requests

Emergency requests must be submitted via the CCITS. Help Desk at 704-920-2487. If the call transfers to voice mail, leave a message which includes your name and a call back phone number. A CCITS representative will be automatically notified within 5 minutes and will return your call within 30 minutes during regular business hours 8 - 5.

3. Escalation

If problems are not resolved to the client's satisfaction by the above methods, the client can escalate the response by using contacts on the CCITS escalation list. If CCITS cannot access KCS resources required to perform stated scope of work, CCITS will escalate the problem by using contacts on the KCS escalation list.

CCITS and KCS Escalation contacts are listed on Addendum 3.



VI. Problem Priority and Response Time

A. Priority Level 1:

Major Business Impact – defined as a problem that causes complete loss of service to the Customer production environment and work can not reasonably continue. Workarounds to provide the same functionality are not possible and can not be found in time to minimize the impact on the Customer’s business function

B. Priority Level 2:

Significant Business Impact – this classification applies when processing can proceed but performance is significantly reduced and/or operation of the system is considered severely limited. No workaround is available, however operation can continue in a restricted fashion.

C. Priority Level 3:

Minor Business Impact – a problem that causes minimal loss of service. The impact of the problem is minor or an inconvenience, such as a manual bypass to restore product functionality.

D. Priority Level 4:

No Business Impact – a problem that causes no loss of service and in no way impedes use of the system.

Priority Level	Initial Response to Customer	Update To KCS
Level 1 – Emergency	Respond to Customer within 30 minutes	Daily
Level 2 – High	Respond to Customer within 2 hours	Daily
Level 3 – Normal	Respond to Customer within 1 Business Day	Every two weeks in CCITS KCS Meeting
Level 4 – Low	Respond to Customer within 3 Business Days	Every two weeks in CCITS KCS Meeting
Outstanding Work orders and Projects		Every two weeks in CCITS KCS Meeting



Department of Information Technology Services

VII. Cost

December 1, 2012 – June 30, 2013 - \$42,000.00

Option to extend contract for one year

The renewal must be executed during the FY1314 budget process.

July 1 2013 – June 30, 2014 - \$72,000

VIII. Signatures

This Memorandum of Agreement has been read and accepted by the authorized representative(s) of Cabarrus County and Kannapolis City Schools.

_____ Signature (CC)	_____ Date	_____ Signature (KCS)	_____ Date
_____ Name (Print)		_____ Name (Print)	
_____ Title		_____ Title	



Addendum 1: Systems Covered In Scope of Work

Network System	Configuration, Monitoring and Trouble Shooting of KCS
Local Area Networks	
	Cisco LAN Network Equipment
	Network Connections and Patches
	Cisco and Aruba Wireless Access Points and Controllers
Wide Area Network	
	Cisco WAN Network Equipment
	Metro Links
	Internet Link
	Polycomm Video Network
Voice	
	VOIP Mitel Controllers
	VOIP Mitel Phones
	Network Connections and Patches
	PRI Voice Links
Security & Filtering	
	Zscaler
	Firewall
	VPN



Addendum 2: Vendor Contact Lists

Vendor Name	System	Contact Name	Phone Number	Email Address
MCNC	Internet Services, Zscaler			
Wyncomm	VOIP Equip, Services			
Mitel	VOIP Equip			
TWC	Metro E WAN Services			
Patec	Voice Services			
Cisco	Network & Wireless Equip			
Aruba	Wireless Equip			
	Intercom			



Department of Information Technology Services

**Addendum 3:
Escalation Contact Lists**

Name	Title	Email	Work#	Cell#
CCITS				
Monica Bayha	Helpdesk Supervisor	mbayha@cabarruscounty.us	704.920.2416	704.221.1212
Ryan Ward	Network Engineer	rtward@cabarruscounty.us	704.920.2837	704.999.3821
Greg Keller	Network Supervisor	gdkeller@cabarruscounty.us	704.920.2402	704.791.3508
Todd Shanley	ITS Manager	tmshanley@cabarruscounty.us	704.920.2838	704.791.3512
Debbie Brannan	ITS Director	dabrannan@cabarruscounty.us	704.920.2155	704.701.6526
KCS				

Article I – Authority

The undersigned agencies hereby enter into this Agreement as of the dates specified below in accordance with the authority granted by their respective Boards under Article 20 of Chapter 160A of the North Carolina General Statutes (the “Interlocal Act”), municipalities and counties are authorized to enter into interlocal cooperation undertakings with other units of local government for the joint exercise, or the contractual exercise by one unit for another unit, of any power, function, public enterprise, right, privilege, or immunity of local governments in North Carolina;

Article II – Purpose

- 2.1 Cabarrus County Government and Kannapolis City Schools have launched an initiative called “Collaborative Technology Services” with the goal of providing a variety of cooperative technology services included in the Intergovernmental Agreement.
- 2.2 A Collaborative Technology Services Team will work to align information technology investments with Cabarrus County Government and Kannapolis City School District strategic objectives to ensure that funds for technology are directed toward member agencies enterprise priorities. The Collaborative Technology Services Team will consist of member representatives from each of the undersigned agencies. The team will be responsible for reviewing member agencies IT purchases and services to ensure they are consistent with the overall collaborative plans and initiatives.

Article III – Definitions

As used in this Agreement, the following terms shall have the following meanings:

- 3.1 Participant shall mean the undersigned entities.
- 3.2 Provider shall mean a Participant that offers a good or service for use by Participants.
- 3.3 Subscriber shall mean a Participant that receives goods or services provided by a Provider.
- 3.4 License Holder shall mean the participant that has legal right to a service for which they are named in a license agreement
- 3.5 Fiscal Year is a period used for calculating annual (“yearly”) financial statements. July 1 through June 30.
- 3.6 Technology Standards shall mean a set of agreed upon criteria or rules for the operation, documentation and management of technology. The following types of standards to be addressed are:
 - Hardware, Software and Interface
 - Systems Operation standards for security, archiving and maintenance

- 3.7 Transition Services shall mean services provided by a Provider for a specified time beyond the Termination Date of an agreement.
- 3.8 Transition Period shall mean the amount of time Transition Services are to be provided by a Provider beyond the Termination Date of an agreement.
- 3.9 Expiration Date shall mean the last date of the Term or the Renewal Term.
- 3.10 Termination Date shall mean the date specified in any notice of termination given by a Provider or Subscriber.

Article IV – Term and Termination

- 4.1 This Agreement is effective from the date it is accepted by both parties.
- 4.2 This Agreement shall remain in place until one of the entities notifies the other entity of its intention not to renew. The party that is terminating participation in the Agreement will notify the other entity in writing ninety (90) days prior to their termination date.
- 4.3 This Agreement may be terminated in accordance with the following provision(s):
 - a. Any Participant may terminate this Agreement upon written notice to the other Participant in the event the Initiative and/or the Services for the Initiative is rendered illegal by any federal and/or State of North Carolina law or regulation
 - b. If this Agreement extends for several fiscal years, continuation of this Agreement is subject to appropriation of funds for the provision of Services identified in the various Schedules. If funds to enable a Participant to effect continued payment or service delivery under this Agreement are not appropriated or otherwise made available, that Participant shall have the right to terminate this Agreement at the end of the last period for which funds have been appropriated or otherwise made available by giving written notice of termination to all other Participants. A written notice of such non-appropriation shall be written within thirty (30) days of the non-appropriation.
- 4.4 At the Termination of the Agreement, a Provider may agree to continue existing services or a portion thereof for a period of time and/or otherwise provide parallel services for testing as part of the transition process to a new 3rd party provider for a Subscriber (hereafter “transition Services”). Transition Services to be provided shall be by a separate written agreement between the Provider and the Subscriber and shall at minimum include provisions identifying the transition services and scheduled costs for same.
- 4.5 If Provider terminates a Scheduled Service, the notice of termination to a Subscriber shall provide for a 12 month Transition Period (“Transition Period”). This twelve month Transition Period is intended to provide Subscriber with adequate time to budget, procure, and establish a replacement service for the Scheduled Service being terminated by Provider.

Article V – General Obligations and Relationship of the Parties

- 5.1 Each Provider acknowledges and agrees that all Services are being provided to all Participants in their “as is” physical condition without any representations or warranties of any kind or nature, express or implied, except as expressly and specifically described in provision 5.2
- 5.2 Each Provider agrees that it shall at all times maintain its Services in good repair so as not to unreasonably prohibit Participant’s use of such Services.
- 5.3 Each Subscriber agrees to provide its Provider with necessary access to Subscriber systems as required to perform Services requested in a duly executed Schedule between them.
- 5.4 Each Provider warrants that it has all the skills, experience, and professional licenses necessary to perform the Services for the Subscriber as specified in this Agreement.
- 5.5 The relationship of a Provider and a Subscriber under this Agreement and any applicable Schedule is and will continue to be that of an independent contractor. No liability or benefits, such as workers’ compensation, pension rights, or insurance rights, arising out of, or related to a contract for hire or employer/employee relationship accrues to either Participant or either Participant’s agent, subcontractor or employee as a result of this Agreement. No relationship, other than that of independent contractor will be implied between the parties, or either Participant’s agent, employee, or subcontractor.
- 5.6 In the event that a technical position becomes available through retirement or employee termination, the Subscriber may invite Provider representatives to participate in the interview process. However, the ultimate hiring decision will be made by the entity that posts the position for hire.

This Agreement has been negotiated on behalf of the Parties by their respective officers pursuant to authority delegated to them and by their respective governing bodies and is executed with the approval of the respective governing bodies.

Cabarrus County

By _____

Title _____

Date: _____

Kannapolis City Schools

By _____

Title _____

Date: _____



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

**DECEMBER 17, 2012
6:30 P.M.**

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Sheriff's Office - Award Service Weapon to Lieutenant James Clark Upon His Retirement

BRIEF SUMMARY:

Lieutenant James Clark will retire from the Cabarrus County Sheriff's Office on December 27, 2012. It is requested that Lieutenant Clark's service weapon, a Sig Sauer, 40 caliber, Model P226, serial number U684337 be declared surplus and awarded to him for the price of \$1.00 upon his retirement from the Sheriff's Office, pursuant to N.C.G.S. 20-187.2.

REQUESTED ACTION:

Motion to declare surplus property a Sig Sauer, 40 Caliber, Model P226, Serial Number U684337 and award to Lieutenant Clark for the price of \$1.00 upon his retirement.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

Chief Deputy Paul D. Hunt

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

**DECEMBER 17, 2012
6:30 P.M.**

AGENDA CATEGORY:

Consent Agenda

SUBJECT:

Tax Administration - Refund and Release Report - November 2012

BRIEF SUMMARY:

Release report contains taxpayers' names, bill numbers, valuations, tax amounts, along with the justifications for releasing the valuation/tax amounts for outstanding levies in accordance with N.C.G.S. 105-381. Refund report is a summary sheet which lists data from each refund request form, along with the justification for the refunds to the taxpayers in accordance with N.C.G.S. 105-381.

REQUESTED ACTION:

Motion to approve the November 2012 Refund-Release report as submitted and grant authority to the Tax Collector to process the refunds and releases.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

J. Brent Weisner, Tax Administrator

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a Consent item.

ATTACHMENTS

- [Release Refund Summary](#)
 - [Release Refund Detail](#)
-

Summary of Releases and Refunds for the Month of NOVEMBER 2012

RELEASES FOR THE MONTH OF: NOVEMBER 12

\$168,672.94

BREAKDOWN OF RELEASES:

COUNTY	\$148,196.86
CITY OF CONCORD	\$6,020.63
CITY OF KANNAPOLIS	\$9,948.57
CITY OF LOCUST	\$57.27
CITY OF STANFIELD	\$0.00
TOWN OF HARRISBURG	\$233.09
TOWN OF MIDLAND	\$719.71
TOWN OF MT. PLEASANT	\$25.69
ALLEN F/D	\$205.51
COLD WATER F/D	\$90.18
ENOCHVILLE F/D	\$0.00
FLOWES STORE F/D	\$239.68
GEORGEVILLE F/D	\$12.79
GOLD HILL F/D	\$1.24
HARRISBURG F/D	\$2,604.46
JACKSON PARK F/D	\$9.98
MIDLAND F/D	\$10.68
MT MITCHELL F/D	\$0.00
MT PLEASANT F/D	\$71.53
NORTHEAST F/D	\$0.00
ODELL F/D	\$53.26
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$147.60
KANNAPOLIS RURAL F/D	\$24.21
CONCORD RURAL F/D	\$0.00

REFUNDS FOR THE MONTH OF: NOVEMBER 12

\$16,373.14

BREAKDOWN OF REFUNDS:

COUNTY	\$16,079.30
CITY OF CONCORD	\$27.94
CITY OF KANNAPOLIS	\$132.16
CITY OF LOCUST	\$0.00
CITY OF STANFIELD	\$0.00
TOWN OF HARRISBURG	\$0.00
TOWN OF MIDLAND	\$130.24
TOWN OF MT. PLEASANT	\$0.00
ALLEN F/D	\$0.00
COLD WATER F/D	\$2.77
ENOCHVILLE F/D	\$0.00
FLOWES STORE F/D	\$0.00
GEORGEVILLE F/D	\$0.00
GOLD HILL F/D	\$0.00
HARRISBURG F/D	\$0.00
JACKSON PARK F/D	\$0.00
MIDLAND F/D	\$0.00
MT. MITCHELL F/D	\$0.00
MT. PLEASANT F/D	\$0.00
NORTHEAST F/D	\$0.00
ODELL F/D	\$0.73
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$0.00
WINECOFF F/D	\$0.00
KANNAPOLIS RURAL F/D	\$0.00
CONCORD RURAL F/D	\$0.00

NOVEMBER 2012 RELEASE REPORT

Name	Bill#	Reason	District	Amount
3 SHELTIES INC	2012-574596	TAG TRANSFERRED, DOUBLE	FR19ADVLTX	15.22
3 SHELTIES INC	2012-574596	TAG TRANSFERRED, DOUBLE	CI01ADVLTX	21.64
3 SHELTIES INC	2012-574596	TAG TRANSFERRED, DOUBLE	C ADVLTX	95.55
ABNEY DALLAS KEITH	2012-560814	PRORATED BILL, RELEASED 7	C ADVLTX	98.12
ABNEY DALLAS KEITH	2012-560814	PRORATED BILL, RELEASED 7	CI02ADVLTX	65.42
ACTION DEVELOPMENT COMPANY LLC	2012-10347	ASSESSMENT AGREEMENT	C ADVLTX	964.18
ALSTON TERRY VERICE	2012-591104	PRORATED BILL, RELEASED 11	CI02ADVLTX	82.28
ALSTON TERRY VERICE	2012-591104	PRORATED BILL, RELEASED 11	C ADVLTX	119.99
ANDERSON LARRY BRIAN	2012-569374	REVALUATION PER HIGH MILEAGE	C ADVLTX	31.3
ANDERSON LARRY BRIAN	2012-569374	REVALUATION PER HIGH MILEAGE	FR11ADVLTX	2.59
ARELLANO IRINEO VALDEZ	2012-554169	PRO-RATED BILL RELEASED 7	C ADVLTX	29.32
ARELLANO IRINEO VALDEZ	2012-554169	PRO-RATED BILL RELEASED 7	CI04ADVLTX	22.81
ARNOLD MELISSA SUE	2012-558972	TAG RENEWED EARLY AND THEN	C ADVLTX	46.75
ARNOLD MELISSA SUE	2012-558972	TAG RENEWED EARLY AND THEN	CI01ADVLTX	10.02
ARNOLD MELISSA SUE	2012-558972	TAG RENEWED EARLY AND THEN	FR19ADVLTX	7.05
ASBURY THOMAS ANTOINE	2011-505316	PRORATION	CI04ADVLTX	18.23
ASBURY THOMAS ANTOINE	2011-505316	PRORATION	C ADVLTX	23.44
AUSTIN ALICE MEGGS	2012-765	PU ROLLBACK FOR INCORRECT	CI06ADVLTX	164.9
AUSTIN ALICE MEGGS	2012-766	PU ROLLBACK FOR INCORRECT	CI06ADVLTX	164.9
AUSTIN ALICE MEGGS	2012-767	PU ROLLBACK FOR INCORRECT	CI06ADVLTX	164.9
AUSTIN ALICE MEGGS	2012-764	PU ROLLBACK FOR INCORRECT	CI06ADVLTX	158.34
AUSTIN ALICE MEGGS	2012-767	PU ROLLBACK FOR INCORRECT	C ADVLTX	742.07
AUSTIN ALICE MEGGS	2012-766	PU ROLLBACK FOR INCORRECT	C ADVLTX	742.07
AUSTIN ALICE MEGGS	2012-764	PU ROLLBACK FOR INCORRECT	C ADVLTX	692.76
AUSTIN ALICE MEGGS	2012-765	PU ROLLBACK FOR INCORRECT	C ADVLTX	742.07
AUSTIN JEFFERY W	2012-13455	MISSED TRANSFER. RELEASE IN	C ADVLTX	611.66
AUSTIN JEFFERY W	2012-13455	MISSED TRANSFER. RELEASE IN	CI04ADVLTX	489.33
AW I LIMITED PARTNERSHIP/WI LP	2012-13645	ASSESSMENT AGREEMENT	C ADVLTX	2971.64
BAKER MATTHEW BRADLEY	2012-571500	RELEASED BILL IN FULL TO	FR01ADVLTX	10.45
BAKER MATTHEW BRADLEY	2012-571500	RELEASED BILL IN FULL TO	C ADVLTX	209.09
BAKER WAYNE EDWARD	2011-539893	PRORATED BILL, RELEASED 5	C ADVLTX	19.19
BAKER WAYNE EDWARD	2011-539893	PRORATED BILL, RELEASED 5	FR16ADVLTX	1.68
BALAJ DANIEL	2012-574986	RELEASED BILL IN FULL SINCE	C ADVLTX	350
BALAJ DANIEL	2012-574986	RELEASED BILL IN FULL SINCE	FR07ADVLTX	55.75
BALASUNDARAM KARTHIKEYAN	2012-555608	PRO-RATED BILL RELEASED 11	CI02ADVLTX	32.73
BALASUNDARAM KARTHIKEYAN	2012-555608	PRO-RATED BILL RELEASED 11	C ADVLTX	49.09
BAME CHRISTOPHER HEGLAR	2010-637497	NO LONGER EMPLOYED	C GARNFEE	30
BARBARINO HEATHER HAUGH	2012-585030	VALUE ADJUSTED PER LAST	FR03ADVLTX	0.66
BARBARINO HEATHER HAUGH	2012-585030	VALUE ADJUSTED PER LAST	C ADVLTX	9.28
BARBEE TRAVIS DUANE	2012-566147	PRORATED BILL, RELEASED 8	C ADVLTX	16.05
BARBEE TRAVIS DUANE	2012-566147	PRORATED BILL, RELEASED 8	FR16ADVLTX	1.45
BARNHARDT CAROL BOST	2012-566891	PRORATION	C ADVLTX	62.77
BARNHARDT CAROL BOST	2012-566891	PRORATION	FR08ADVLTX	6.1
BARNHARDT THOMAS EUGENE	2012-550734	PRORATION	CI04ADVLTX	30.82
BARNHARDT THOMAS EUGENE	2012-550734	PRORATION	C ADVLTX	39.62
BARRIER LANDON D	2012-15329	CORRECTIONS APPROVED BY	C ADVLTX	318.64
BARRIER LANDON D	2012-15329	CORRECTIONS APPROVED BY	FR16ADVLTX	28.68
BARRINGER DONALD EUGENE	2012-523915	PRORATION	C ADVLTX	44.35
BARRINGER DONALD EUGENE	2012-523915	PRORATION	FR04ADVLTX	2.82
BARRINGER DONALD EUGENE	2012-523915	BILL PAID BEFORE GR. ISSUED	C GARNFEE	60
BEALL CARLTON NORMAN JR	2012-527422	PRORATED BILL, RELEASED 6	C ADVLTX	58.94
BEALL CARLTON NORMAN JR	2012-527422	PRORATED BILL, RELEASED 6	CI02ADVLTX	39.29
BELL/SYSCO FOOD SERVICES INC	2012-16530	ASSESSMENT AGREEMENT	C ADVLTX	16843.75
BENNETT PATRICIA ANN	2012-514153	PRO-RATED BILL RELEASED 5	C ADVLTX	20.48
BENNETT PATRICIA ANN	2012-514153	PRO-RATED BILL RELEASED 5	CI02ADVLTX	13.65
BENNETT TOMMY WAYNE	2012-580521	RELEASED 10 MONTHS	C ADVLTX	15.11
BENNETT TOMMY WAYNE	2012-580521	RELEASED 10 MONTHS	FR07ADVLTX	2.41
BERNSTEIN STEVEN HARRIS	2012-570970	REVALUATION PER HIGH MILEAGE	C ADVLTX	62.36
BERNSTEIN STEVEN HARRIS	2012-570970	REVALUATION PER HIGH MILEAGE	CI02ADVLTX	42.76
BESSENT PAUL STEVENS JR &	2012-17077	CORRECTIONS APPROVED BY	CI04ADVLTX	157.08
BESSENT PAUL STEVENS JR &	2012-17077	CORRECTIONS APPROVED BY	C ADVLTX	196.35
BLAIR STEPHANIE SEEGARS	2012-546962	PRORATION	C ADVLTX	11.39
BLAIR STEPHANIE SEEGARS	2012-546962	PRORATION	CI02ADVLTX	7.59
BOYD ELIZABETH FOLEY	2012-553864	PRO-RATED BILL RELEASED 7	C ADVLTX	86.81
BOYD ELIZABETH FOLEY	2012-553864	PRO-RATED BILL RELEASED 7	C ADVLTX	-86.81
BOYD ELIZABETH FOLEY	2012-553864	PRO-RATED BILL RELEASED 7	CI02ADVLTX	57.87
BOYD ELIZABETH FOLEY	2012-553864	PRO-RATED BILL RELEASED 7	CI02ADVLTX	-57.87
BRADEN MICHAEL ALLEN	2012-577211	ADJUSTED VALUE PER ONE PHOTO	C ADVLTX	45.01
BRADEN MICHAEL ALLEN	2012-577211	ADJUSTED VALUE PER ONE PHOTO	FR11ADVLTX	3.73
BRADFORD MICHAEL RAY	2011-556226	PRORATION	C GARNFEE	60
BRAFFORD MARY ELLEN	2012-588914	PRORATION	FR16ADVLTX	10.89
BRAFFORD MARY ELLEN	2012-588914	PRORATION	C ADVLTX	120.96
BRANCH BROOKE HOLIDAY	2012-590679	PRORATED BILL, RELEASED 10	C ADVLTX	33.78
BRANCH BROOKE HOLIDAY	2012-590679	PRORATED BILL, RELEASED 10	CI04ADVLTX	27.02
BRASHEAR ANGELA MOOSE	2012-539800	pro-rated bill released 8	CI02ADVLTX	15.63
BRASHEAR ANGELA MOOSE	2012-539800	pro-rated bill released 8	C ADVLTX	23.43
BRIDGES DANIEL RICHARD	2012-591745	ADJUSTED VALUE TO \$2,525 PER	FR08ADVLTX	6.82
BRIDGES DANIEL RICHARD	2012-591745	ADJUSTED VALUE TO \$2,525 PER	C ADVLTX	70.18
BROADWAY WADE MITCHELL	2012-580655	PRORATED BILL, RELEASED 9	C ADVLTX	25.62
BROADWAY WADE MITCHELL	2012-580655	PRORATED BILL, RELEASED 9	CI06ADVLTX	5.86
BROUILLETTE TIMOTHY ANDREW	2012-580984	RELEASED 9 MONTHS	CI04ADVLTX	6.55
BROUILLETTE TIMOTHY ANDREW	2012-580984	RELEASED 9 MONTHS	C ADVLTX	8.19
BROWN ROSETTA CLARK	2012-581002	PRORATED BILL, RELEASED 9	C ADVLTX	21.26
BROWN ROSETTA CLARK	2012-581002	PRORATED BILL, RELEASED 9	CI02ADVLTX	14.58
BRYANT KENNETH DOUGLAS	2012-577389	ADJUSTED VALUE PER PHOTOS.	C ADVLTX	51.77

BRYANT KENNETH DOUGLAS	2012-577389	ADJUSTED VALUE PER PHOTOS.	CI02ADVLTX	35.5
BUCKLES TONY WAYNE JR	2012-535860	PRO-RATED BILL RELEASED 8	CI02ADVLTX	5.85
BUCKLES TONY WAYNE JR	2012-535860	PRO-RATED BILL RELEASED 8	C ADVLTX	8.78
BURRAGE DOROTHY B	2012-21919	ASSESSMENT AGREEMENT	C ADVLTX	177.03
BURRAGE DOROTHY B	2012-21919	ASSESSMENT AGREEMENT	FR11ADVLTX	14.67
CALDWELL MIRIAM BENFIELD	2012-581277	OWNED LESS THAN ONE (1)	C ADVLTX	15.26
CALDWELL MIRIAM BENFIELD	2012-581277	OWNED LESS THAN ONE (1)	FR02ADVLTX	1.26
CALDWELL WILLIAM CRUSER	2012-578555	OWNED LESS THAN ONE (1)	KTAGFFEEFEE	15
CALDWELL WILLIAM CRUSER	2012-578555		KTAGFFEEFEE	-15
CALDWELL WILLIAM CRUSER	2012-578555	OWNED LESS THAN ONE (1)	C ADVLTX	5.39
CALDWELL WILLIAM CRUSER	2012-578555		C ADVLTX	-5.39
CALDWELL WILLIAM CRUSER	2012-578555		CI04ADVLTX	-4.31
CARAWAY LAUREN BRITTANY	2012-536154	OWNED LESS THAN ONE (1)	CI04ADVLTX	4.31
CARAWAY LAUREN BRITTANY	2012-536154	PRO-RATED BILL RELEASED 8	C ADVLTX	33.39
CARRANZA NOEL SALOMON	2012-530899	PRO-RATED BILL RELEASED 8	CI04ADVLTX	25.97
CARRANZA NOEL SALOMON	2012-530899	SITUS ERROR-CHANGED TO	C ADVLTX	129.53
CARRANZA NOEL SALOMON	2012-530899	SITUS ERROR-CHANGED TO	CI04ADVLTX	100.74
CARRANZA NOEL SALOMON	2012-530899	SITUS ERROR-CHANGED TO	KTAGFFEEFEE	15
CARTER SURETHA ANN	2012-586897	RELEASED 6 MONTHS TO ALLOW	CI04ADVLTX	43.07
CARTER SURETHA ANN	2012-586897	RELEASED 6 MONTHS TO ALLOW	C ADVLTX	53.83
CAVE PATRICK WARREN	2012-567374	PRORATED BILL, RELEASED 11	C ADVLTX	35.61
CAVE PATRICK WARREN	2012-567374	PRORATED BILL, RELEASED 11	CI03ADVLTX	25.69
CHAMBERS TERESA FAYE	2012-588536	RELEASE TO ROWAN COUNTY.	CI02ADVLTX	74.45
CHAMBERS TERESA FAYE	2012-588536	RELEASE TO ROWAN COUNTY.	CTAGFFEEFEE	15
CHAMBERS TERESA FAYE	2012-588536	RELEASE TO ROWAN COUNTY.	C ADVLTX	108.57
CHAPMAN JOSEPH S	2012-25467	DUPLICATE TAX BILL. RELEASE	CI04ADVLTX	672.57
CHAPMAN JOSEPH S	2012-25467	DUPLICATE TAX BILL. RELEASE	C ADVLTX	864.74
CHOPIN BRUCE JAMES	2012-572098	PRORATION	CI02ADVLTX	46.4
CHOPIN BRUCE JAMES	2012-572098	PRORATION	C ADVLTX	67.67
CIFUENTES AURA NINETH	2012-590303	PRO-RATED BILL RELEASED 10	C ADVLTX	7.53
CIFUENTES AURA NINETH	2012-590303	PRO-RATED BILL RELEASED 10	CI02ADVLTX	5.16
CIT TECHNOLOGY FINANCING SERVS	2012-26417		C ADVLTX	-472.84
CIT TECHNOLOGY FINANCING SERVS	2012-26417	CORRECT PRIOR RELEASE.	C ADVLTX	94.15
CIT TECHNOLOGY FINANCING SERVS	2012-26419	INCORRECT YEAR ASSIGNED TO	C ADVLTX	1.48
CIT TECHNOLOGY FINANCING SERVS	2012-26419	INCORRECT YEAR ASSIGNED TO	CI04ADVLTX	1.18
CIT TECHNOLOGY FINANCING SERVS	2012-26417	CORRECT PRIOR RELEASE.	CI04ADVLTX	75.32
CIT TECHNOLOGY FINANCING SERVS	2012-26417		CI04ADVLTX	-378.27
CLARK AMBER LYNETTE	2012-509264	NO RESPONSE FROM COMPANY ON	C GARNFEE	60
CLARK LOU ANNE TEAL	2012-539207	SHOULD HAVE BEEN APPLIED AS	C JUDGFEE	60
CLARK MATTHEW FRED	2012-591439	ADJUSTED VALUE TO \$2,500 PER	C ADVLTX	103.6
CLARK MATTHEW FRED	2012-591439	ADJUSTED VALUE TO \$2,500 PER	CI02ADVLTX	71.04
CLINARD GEORGE CRAIG	2012-26903	ASSESSMENT AGREEMENT	CI04ADVLTX	768.94
CLINARD GEORGE CRAIG	2012-26903	ASSESSMENT AGREEMENT	C ADVLTX	961.17
CLINE JAMES CARL	2012-551087	PRORATED BILL, RELEASED 9	C ADVLTX	7.33
CLINE JAMES CARL	2012-551087	PRORATED BILL, RELEASED 9	CI04ADVLTX	5.7
COLE CHARLES ALAN	2012-550458	PRORATION	C ADVLTX	27.26
COLE CHARLES ALAN	2012-550458	PRORATION	CI02ADVLTX	18.17
COLEY ROBERT MARTIN	2012-502291	PRO-RATED BILL RELEASED 6	FR04ADVLTX	0.55
COLEY ROBERT MARTIN	2012-502291	PRO-RATED BILL RELEASED 6	C ADVLTX	8.67
CONCORD REALTY L P	2012-28185	ASSESSMENT AGREEMENT	FR04ADVLTX	171.1
CONCORD REALTY L P	2012-28185	ASSESSMENT AGREEMENT	C ADVLTX	2661.54
CONELY JOHN LEE	2012-582457		FR19ADVLTX	3.77
CONELY JOHN LEE	2012-582457		CI01ADVLTX	5.36
CONELY JOHN LEE	2012-582457		C ADVLTX	23.67
COTRONEO JOHN JAMES JR	2012-529096	OVERLAPPING PLATES-OWNED 3	C ADVLTX	93.56
COTRONEO JOHN JAMES JR	2012-529096	OVERLAPPING PLATES-OWNED 3	CI02ADVLTX	62.37
COUTURE SEBASTIEN ERIC	2012-590948	PULLED IN INCORRECT MODEL.	CI02ADVLTX	29.18
COUTURE SEBASTIEN ERIC	2012-590948	PULLED IN INCORRECT MODEL.	C ADVLTX	42.56
COVINGTON MATTHEW PATTERSON	2012-519729	PRORATION	CI02ADVLTX	8.93
COVINGTON MATTHEW PATTERSON	2012-519729	PRORATION	C ADVLTX	13.4
COWLISHAW GENEVIEVE H	2012-29367	LATE HOMESTEAD APPLICATION	FR08ADVLTX	17
COWLISHAW GENEVIEVE H	2012-29367	LATE HOMESTEAD APPLICATION	C ADVLTX	175
COX MICHAEL DAVID	2012-589238	RELEASED BILL, TAG TURNED IN	C ADVLTX	74.62
COX MICHAEL DAVID	2012-589238	RELEASED BILL, TAG TURNED IN	CI02ADVLTX	51.17
COX MICHAEL DAVID	2012-589238	RELEASED BILL, TAG TURNED IN	CTAGFFEEFEE	15
CROPPER DORIA ANN	2012-521325	PRORATED BILL, RELEASED 10	CI02ADVLTX	10.29
CROPPER DORIA ANN	2012-521325	PRORATED BILL, RELEASED 10	C ADVLTX	15.43
CROSSROADS ASSOCIATES #1 LLC	2012-30203	ASSESSMENT AGREEMENT	C ADVLTX	355.53
CROTSLEY AMY LYNN	2012-527855	PRORATED BILL, RELEASED 5	C ADVLTX	37.96
CROTSLEY AMY LYNN	2012-527855	PRORATED BILL, RELEASED 5	CI02ADVLTX	25.3
CRUCES MARTIN BARRIENTOS	2012-527959	PRORATED BILL, RELEASED 10	CI02ADVLTX	14.73
CRUCES MARTIN BARRIENTOS	2012-527959	PRORATED BILL, RELEASED 10	C ADVLTX	22.1
CRUSE MARY WHITLEY	2012-573879	PRO-RATED BILL RELEASED 8	C ADVLTX	62.53
CRUSE MARY WHITLEY	2012-573879	PRO-RATED BILL RELEASED 8	FR16ADVLTX	5.63
CULBRETH MATTHEW REYNOLDS	2012-569377	PRO-RATED BILL RELEASED 10	CI01ADVLTX	15.85
CULBRETH MATTHEW REYNOLDS	2012-569377	PRO-RATED BILL RELEASED 10	C ADVLTX	70
CULBRETH MATTHEW REYNOLDS	2012-569377	PRO-RATED BILL RELEASED 10	FR19ADVLTX	11.15
CYNTHIA S ROSSI LIVING TRUST D	2012-581348	SITUS ERROR-RELEASED BILL TO	C ADVLTX	80.36
CYNTHIA S ROSSI LIVING TRUST D	2012-581348	SITUS ERROR-RELEASED BILL TO	FR05ADVLTX	7.35
D R HORTON INC A DELAWARE CORP	2012-30945	DEED TRANSFER MISSED	C ADVLTX	1113
D R HORTON INC A DELAWARE CORP	2012-30945	DEED TRANSFER MISSED	CI04ADVLTX	890.4
DALABAN ROXANA IULIA	2012-800495	VALUE LEFT OFF ADD-BILL IN	CTAGFFEEFEE	15
DAVIS AMANDA MARIE	2012-31434	LATE HOMESTEAD APPLICATION	C ADVLTX	556.43
DAVIS JANICE WALLACE	2012-564134	PRORATED BILL, RELEASED 11	C ADVLTX	36
DAVIS JANICE WALLACE	2012-564134	PRORATED BILL, RELEASED 11	FR07ADVLTX	5.74
DAVIS RAYMOND BARTLEY	2012-557972	RELEASED BILL IN FULL TO	FR14ADVLTX	20
DAVIS RAYMOND BARTLEY	2012-557972	RELEASED BILL IN FULL TO	C ADVLTX	315
DEATON ANDREW WAYNE	2012-540050	PRORATED BILL, RELEASED 6	C ADVLTX	7.85
DEATON ANDREW WAYNE	2012-540050	PRORATED BILL, RELEASED 6	FR07ADVLTX	0.93
DEXTRE DANNY	2011-586211	PRO-RTAED BILL RELEASED 5	C ADVLTX	22.1

DEXTRE DANNY	2011-586211	PRO-RTAED BILL RELEASED 5	CI02ADVLTX	14.73
DIBERNARDO JOSE RAMON	2012-560894	PRO-RATED BILL RELEASED 8	CI02ADVLTX	60.15
DIBERNARDO JOSE RAMON	2012-560894	PRO-RATED BILL RELEASED 8	C ADVLTX	90.21
DILL ACOUISIONS LLC A DE LLC	2012-32887	ASSESSMENT AGREEMENT	C ADVLTX	853.79
DILL ACOUISIONS LLC A DE LLC	2012-32884	ASSESSMENT AGREEMENT	C ADVLTX	4216.31
DILL ACOUISIONS LLC A DE LLC	2012-32883	ASSESSMENT AGREEMENT	C ADVLTX	890.4
DILL ACOUISIONS LLC A DE LLC	2012-32885	ASSESSMENT AGREEMENT	C ADVLTX	1383.06
DILL ACOUISIONS LLC A DE LLC	2012-32886	ASSESSMENT AGREEMENT	C ADVLTX	1102.64
DOWNES WILLIAM ANDREW	2012-545517	SITUS ERROR-RELEASE CONCORD	CI02ADVLTX	168
DOZIER CHRIS DOUGLAS	2012-560422	ALLOWED PARTIAL MILITARY	C ADVLTX	104.2
DOZIER CHRIS DOUGLAS	2012-560422	ALLOWED PARTIAL MILITARY	CI02ADVLTX	69.47
DUCANIS JOHN STEVEN JR	2012-572596	PRORATION	FR07ADVLTX	10.84
DUCANIS JOHN STEVEN JR	2012-572596	PRORATION	C ADVLTX	68.02
DUMAS CHARLES DANIEL	2012-584989	OWNED LESS THAN ONE (1)	C ADVLTX	14.42
DUMAS CHARLES DANIEL	2012-584989	OWNED LESS THAN ONE (1)	FR17ADVLTX	1.24
DUNN BEVERLY OLINDA	2012-549021	PRO-RATED BILL. RELEASED 6	C ADVLTX	7.72
DUNN BEVERLY OLINDA	2012-549021	PRO-RATED BILL. RELEASED 6	CI02ADVLTX	5.15
DUNTLEY KERRI LYNN	2012-591624	PRORATED BILL, RELEASED 11	C ADVLTX	190.58
DUNTLEY KERRI LYNN	2012-591624	PRORATED BILL, RELEASED 11	CI02ADVLTX	130.68
EARP ADDIE SUE	2011-34764	TAXPAYER DECEASED	C ADVLTX	22.25
EARP ADDIE SUE	2012-34837	TAXPAYER DECEASED	C ADVLTX	24.72
EARP ADDIE SUE	2012-34837	TAXPAYER DECEASED	C PEN FEE	2.47
EARP ADDIE SUE	2011-34764	TAXPAYER DECEASED	C PEN FEE	2.23
EARP ADDIE SUE	2010-10590	TAXPAYER DECEASED	C PEN FEE	2.2
EARP ADDIE SUE	2009-34550	TAXPAYER DECEASED	C PEN FEE	2.16
EARP ADDIE SUE	2011-34764	TAXPAYER DECEASED	FR07PEN FEE	0.27
EARP ADDIE SUE	2012-34837	TAXPAYER DECEASED	FR07PEN FEE	0.39
EARP ADDIE SUE	2009-34550	TAXPAYER DECEASED	FR07PEN FEE	0.26
EARP ADDIE SUE	2010-10590	TAXPAYER DECEASED	FR07PEN FEE	0.26
EARP ADDIE SUE	2009-34550	TAXPAYER DECEASED	C ADVLTX	21.62
EARP ADDIE SUE	2010-10590	TAXPAYER DECEASED	C ADVLTX	22.01
EARP ADDIE SUE	2011-34764	TAXPAYER DECEASED	FR07ADVLTX	2.65
EARP ADDIE SUE	2012-34837	TAXPAYER DECEASED	FR07ADVLTX	3.94
EARP ADDIE SUE	2010-10590	TAXPAYER DECEASED	FR07ADVLTX	2.62
EARP ADDIE SUE	2009-34550	TAXPAYER DECEASED	FR07ADVLTX	2.57
EARP JOSEPH BENJAMIN	2012-566608	ADJ VALUE PER ONSITE	CI02ADVLTX	40.39
EARP JOSEPH BENJAMIN	2012-566608	ADJ VALUE PER ONSITE	C ADVLTX	58.91
ELLIOTT RENETTA ANGENETTE	2011-556289	RE-GARNISHED UNDER DIFFERENT	C GARNFEE	60
EMKAY INC TRUST	2012-800468	ERROR IN DUE DATE	C ADVLTX	148.12
EMKAY INC TRUST	2012-800468	ERROR IN DUE DATE	FR11ADVLTX	12.27
ENTERPRISE FM TRUST	2012-574468	PRORATION	C ADVLTX	73.01
ENTERPRISE FM TRUST	2012-574468	PRORATION	CI02ADVLTX	50.06
ESTES JEFFREY WAYNE	2012-582574	VALUE CORRECTION TO \$2,862	C ADVLTX	294.97
ESTES JEFFREY WAYNE	2012-582574	VALUE CORRECTION TO \$2,862	CI01ADVLTX	66.79
ESTES JEFFREY WAYNE	2012-582574	VALUE CORRECTION TO \$2,862	FR19ADVLTX	46.98
EVERETT BONNIE FAYE WEST	2011-650502	RELEASED RETURNED CHECK FEE	C BCKCFEE	25
FAULKNER WILLIE LOUIS	2010-599796	FIRST GR. NEVER WAS	C GARNFEE	30
FERGUSON TIFFANY AMBER	2012-530733	VEHICLE TOTALED AND TAG	CI04ADVLTX	23.13
FERGUSON TIFFANY AMBER	2012-530733	VEHICLE TOTALED AND TAG	C ADVLTX	29.74
FERRIER MICHAEL THOMAS	2012-37400	AUTOBILLED TO INCORRECT	FR08PEN FEE	1.62
FERRIER MICHAEL THOMAS	2012-37400	AUTOBILLED TO INCORRECT	FR08ADVLTX	16.19
FERRIER MICHAEL THOMAS	2012-37400	AUTOBILLED TO INCORRECT	C ADVLTX	166.64
FERRIER MICHAEL THOMAS	2012-37400	AUTOBILLED TO INCORRECT	C PEN FEE	16.66
FIEGL EUGENE EDWARD JR	2011-611879	DRAWING EMPLOYMENT	C GARNFEE	60
FIFTH THIRD BANK	2012-37506	ASSESSMENT AGREEMENT	C ADVLTX	1755.39
FLAHERTY PATTI SUZANNE	2012-542006	PRORATED BILL, RELEASED 6	C ADVLTX	47.85
FLAHERTY PATTI SUZANNE	2012-542006	PRORATED BILL, RELEASED 6	CI02ADVLTX	31.9
FLECK JAMES ROBERT	2012-558915	PRO-RATED BILL RELEASED 11	C ADVLTX	101.76
FLECK JAMES ROBERT	2012-558915	PRO-RATED BILL RELEASED 11	CI02ADVLTX	67.83
FRYE SETH ALLEN	2012-535088	PAID	C GARNFEE	60
FULLAM MELISSA MARIE	2012-582710	PRO-RATED BILL RELEASED 9	CI02ADVLTX	17.9
FULLAM MELISSA MARIE	2012-582710	PRO-RATED BILL RELEASED 9	C ADVLTX	26.09
FULLER SUPPLY CO INC	2012-565934	PRO-RATED BILL RELEASED 9	C ADVLTX	19.16
FULLER SUPPLY CO INC	2012-565934	PRO-RATED BILL RELEASED 9	CI02ADVLTX	13.14
FURR RICKY DANIEL JR	2011-556629	RELEASING TO STANLY COUNTY.	C ADVLTX	72.95
FURR RICKY DANIEL JR	2010-586757	RELEASING TO STANLY COUNTY.	C ADVLTX	74.66
FURR RICKY DANIEL JR	2010-586757	RELEASING TO STANLY COUNTY.	FR04ADVLTX	4.74
FURR RICKY DANIEL JR	2011-556629	RELEASING TO STANLY COUNTY.	FR04ADVLTX	4.63
GABBERT KAREN ARLEEN	2012-576559	PRORATION	CI02ADVLTX	48
GABBERT KAREN ARLEEN	2012-576559	PRORATION	C ADVLTX	70
GADD ROGER DALE	2012-588341	PRORATED BILL, RELEASED 9	C ADVLTX	76.49
GADD ROGER DALE	2012-588341	PRORATED BILL, RELEASED 9	CI02ADVLTX	52.46
GAFFNEY MATTHEW SEAN	2012-507927	RELEASE GR FEE-NOT EMPLOYED	C GARNFEE	60
GALEY JESSIE LEE	2012-542941	PRORATED BILL, RELEASED 9	CI02ADVLTX	12.03
GALEY JESSIE LEE	2012-542941	PRORATED BILL, RELEASED 9	C ADVLTX	18.05
GAYDESKI JOSEPH RAYMOND	2011-800707	RELEASE IN FULL-UNDER \$5	C ADVLTX	2.84
GAYDESKI JOSEPH RAYMOND	2011-800707	RELEASE IN FULL-UNDER \$5	FR11ADVLTX	0.23
GIBSON GUS THOMAS JR	2012-569568	PRO-RATED BILL RELEASED 9	CI06ADVLTX	5.76
GIBSON GUS THOMAS JR	2012-569568	PRO-RATED BILL RELEASED 9	C ADVLTX	25.2
GILL ARNOLD CECIL	2012-545961	REC'D LES FORM.	C ADVLTX	249.8
GILL ARNOLD CECIL	2012-545961	REC'D LES FORM.	CI02ADVLTX	166.53
GILL ARNOLD CECIL	2012-545961	REC'D LES FORM.	CTAGFFEEFEE	15
GILLAM BARTON ERWIN	2012-542530	PRO-RATED BILL RELEASED 6	C ADVLTX	22.05
GILLAM BARTON ERWIN	2012-542530	PRO-RATED BILL RELEASED 6	CI02ADVLTX	14.7
GLASS GEOFFREY PETER	2012-587988	PRORATED BILL, RELEASED 11	CI02ADVLTX	16.33
GLASS GEOFFREY PETER	2012-587988	PRORATED BILL, RELEASED 11	C ADVLTX	23.81
GOODMAN TERRI ADCOCK	2010-654507	ISSUED A NEW GARNISHMENT	C GARNFEE	60
GOPALAN RAGU	2012-569265	PRORATED BILL, RELEASED 8	C ADVLTX	86.89
GOPALAN RAGU	2012-569265	PRORATED BILL, RELEASED 8	CI02ADVLTX	59.59
GORDON TIMOTHY WAYNE	2011-509030	RE-GARNISH THROUGH NEW	C GARNFEE	60

GRAHAM DONALD NEAL	2012-569096	PRO-RATED BILL RELEASED 9	FR19ADVLTX	22.16
GRAHAM DONALD NEAL	2012-569096	PRO-RATED BILL RELEASED 9	CI01ADVLTX	31.5
GRAHAM DONALD NEAL	2012-569096	PRO-RATED BILL RELEASED 9	C ADVLTX	139.13
GREENE CHARLES MARSHALL	2012-549318	PRO-RATED BILL RELEASED 10	CI01ADVLTX	7.88
GREENE CHARLES MARSHALL	2012-549318	PRO-RATED BILL RELEASED 10	C ADVLTX	36.8
GREENE CHARLES MARSHALL	2012-549318	PRO-RATED BILL RELEASED 10	FR19ADVLTX	5.55
GRIJALVA JORGE	2012-585165	PRORATED BILL, RELEASED 11	C ADVLTX	144.76
GRIJALVA JORGE	2012-585165	PRORATED BILL, RELEASED 11	FR04ADVLTX	9.3
GURLEY DONALD MARK	2012-531558	PRO-RATED BILL RELEASED 10	C ADVLTX	7.35
GURLEY DONALD MARK	2012-531558	PRO-RATED BILL RELEASED 10	CI04ADVLTX	5.72
HALL ANTHONY EUGENE	2011-612753	PARTIAL MILITARY EXEMPTION.	FR19ADVLTX	5.51
HALL ANTHONY EUGENE	2011-613862	RELEASED ONLY HALF OF THE	FR19ADVLTX	3.98
HALL ANTHONY EUGENE	2011-613862	RELEASED ONLY HALF OF THE	CI01ADVLTX	5.66
HALL ANTHONY EUGENE	2011-612753	PARTIAL MILITARY EXEMPTION.	CI01ADVLTX	7.83
HALL ANTHONY EUGENE	2011-613862	RELEASED ONLY HALF OF THE	C ADVLTX	26.4
HALL ANTHONY EUGENE	2011-612753	PARTIAL MILITARY EXEMPTION.	C ADVLTX	36.54
HANSEN MICHAEL ALAN	2010-662919		C GARNFEE	60
HANSIL LISA MORROW	2012-533309	PRORATED BILL, RELEASED 9	CI02ADVLTX	16.22
HANSIL LISA MORROW	2012-533309	PRORATED BILL, RELEASED 9	C ADVLTX	24.34
HARTSELL HOWARD LEE	2012-579248	PRO-RATED BILL RELEASED 11	CI06ADVLTX	8.24
HARTSELL HOWARD LEE	2012-579248	PRO-RATED BILL RELEASED 11	C ADVLTX	36.06
HARVEY MICHAEL WILLIAM	2012-587165	PRO-RATED BILL RELEASED 11	C ADVLTX	11.42
HARVEY MICHAEL WILLIAM	2012-587165	PRO-RATED BILL RELEASED 11	FR11ADVLTX	0.94
HAYNES MARION EUGENE JR	2012-581750	PRO-RATED BILL RELEASED 10	CI02ADVLTX	35.88
HAYNES MARION EUGENE JR	2012-581750	PRO-RATED BILL RELEASED 10	C ADVLTX	52.33
HEADEN PAMELA OLIVIA	2011-529809		C GARNFEE	60
HERLOCKER REGINA GUPTON	2012-587228	REVALUATION PER HIGH MILEAGE	CI02ADVLTX	16.49
HERLOCKER REGINA GUPTON	2012-587228	REVALUATION PER HIGH MILEAGE	C ADVLTX	24.05
HERMAN SCOTTIE ROSCOE	2012-582326	ADJUSTED VALUE PER HIGH	C ADVLTX	14.36
HERMAN SCOTTIE ROSCOE	2012-582326	ADJUSTED VALUE PER HIGH	CI02ADVLTX	9.84
HICKLIN ANITA RENNA	2010-556477		C GARNFEE	30
HICKS LASHUNDRALATREACE	2010-571845	RELEASE GR FEE-NO PMT SINCE	C GARNFEE	30
HIGGINS TERESA MAY	2012-566475	PRORATED BILL, RELEASED 11	CI02ADVLTX	10.21
HIGGINS TERESA MAY	2012-566475	PRORATED BILL, RELEASED 11	C ADVLTX	14.89
HILL IRENE LINKER	2012-577202	PRO-RATED BILL RELEASED 9	C ADVLTX	2.78
HILL IRENE LINKER	2012-577202	PRO-RATED BILL RELEASED 9	CI02ADVLTX	1.91
HILL SUZETTE SPEIGHTS	2012-553650	RELEASED GARNISHMENT FEE	C GARNFEE	60
HILLIE CALVIN JUNIOR	2012-581600	PRO-RATED BILL RELEASED 9	CI02ADVLTX	6.05
HILLIE CALVIN JUNIOR	2012-581600	PRO-RATED BILL RELEASED 9	C ADVLTX	8.82
HOLMAN REBEKAH RHAEL	2012-590373	PRORATED BILL, RELEASED 9	C ADVLTX	73.29
HOLMAN REBEKAH RHAEL	2012-590373	PRORATED BILL, RELEASED 9	CI01ADVLTX	16.6
HOLMAN REBEKAH RHAEL	2012-590373	PRORATED BILL, RELEASED 9	FR19ADVLTX	11.68
HOLMES JONATHAN	2012-575027	ANT AUTO APPL APPRVD/VALUE	C ADVLTX	53.38
HOLMES JONATHAN	2012-575027	ANT AUTO APPL APPRVD/VALUE	FR07ADVLTX	8.5
HOPKINS OSCAR EDWARD JR	2012-580618	PRORATION	C ADVLTX	71.81
HOPKINS OSCAR EDWARD JR	2012-580618	PRORATION	CI04ADVLTX	57.45
HORNER MATTHEW PHILIPP	2012-568194	PRORATED BILL, RELEASED 7	C ADVLTX	38.07
HORNER MATTHEW PHILIPP	2012-568194	PRORATED BILL, RELEASED 7	FR05ADVLTX	3.33
HORTON ROGER WAYNE	2012-579373	VEHICLE SOLD TAG TURNED IN	CI02ADVLTX	5.44
HORTON ROGER WAYNE	2012-579373	VEHICLE SOLD TAG TURNED IN	C ADVLTX	7.93
HOUGH JAMES PRALLER	2011-554515	WRONG MAILING ADDRESS TO	C GARNFEE	60
HOWELL ROBERT BENSON	2012-551191	RELEASE GR FEE - CLERICAL	C GARNFEE	60
HOWELL ROBERT BENSON	2012-544363	BILL HAS BEEN PAID	C GARNFEE	60
HSBC BANK USA NA	2012-51272	CORRECTIONS APPROVED BY	FR11ADVLTX	5.52
HSBC BANK USA NA	2012-51272	CORRECTIONS APPROVED BY	C ADVLTX	66.57
HUNT ERNEST DONNELL	2012-541938	PRO-RATED BILL RELEASED 6	C ADVLTX	63.98
HUNT ERNEST DONNELL	2012-541938	PRO-RATED BILL RELEASED 6	CI02ADVLTX	42.65
HUTCHINS MAYFORD WAYNE	2012-546475	SITUS CORRECTION, RELEASE	C ADVLTX	4.47
HUTCHINS MAYFORD WAYNE	2012-546475		C ADVLTX	-4.47
HUTCHINS MAYFORD WAYNE	2012-546475	SITUS CORRECTION.	CI04ADVLTX	3.48
HUTCHINS MAYFORD WAYNE	2012-546475	SITUS CORRECTION.	KTAGFFEEFEE	30
J & L SALON PROPERTIES LLC	2012-52818	LOCATED IN MECKLENBURG	C PEN FEE	5.26
J & L SALON PROPERTIES LLC	2012-52818	LOCATED IN MECKLENBURG	FR11PEN FEE	0.44
J & L SALON PROPERTIES LLC	2012-52818	LOCATED IN MECKLENBURG	FR11ADVLTX	4.36
J & L SALON PROPERTIES LLC	2012-52818	LOCATED IN MECKLENBURG	C ADVLTX	52.63
J BAKLAYAN-NORTHLITE CMNS II &	2012-52841	CORRECTIONS APPROVED BY THE	C ADVLTX	2049.04
JACKSON KYLE NATHANIEL	2012-564549	PRORATION	FR19ADVLTX	5.93
JACKSON KYLE NATHANIEL	2012-564549	PRORATION	CI01ADVLTX	8.44
JACKSON KYLE NATHANIEL	2012-564549	PRORATION	C ADVLTX	37.28
JAVADI ENTERPIRSE INC	2012-53374	AUTOBILLED IN ERROR. MH NOW	C ADVLTX	60.42
JAVADI ENTERPIRSE INC	2012-53374	AUTOBILLED IN ERROR. MH NOW	C PEN FEE	6.04
JENNINGS ROBERT HALLETT III	2012-800297	PRO-RATED BILL RELEASED 9	C ADVLTX	73.52
JENNINGS ROBERT HALLETT III	2012-800297	PRO-RATED BILL RELEASED 9	CI01ADVLTX	15.76
JENNINGS ROBERT HALLETT III	2012-800297	PRO-RATED BILL RELEASED 9	FR19ADVLTX	11.09
JOEWINSKI GERALD FRANK	2012-571757	PRORATED BILL, RELEASED 8	C ADVLTX	55.35
JOEWINSKI GERALD FRANK	2012-571757	PRORATED BILL, RELEASED 8	CI02ADVLTX	37.95
JOHNSON ANDREW CHARLES	2012-536477	PRORATION	C ADVLTX	8.31
JOHNSON ANDREW CHARLES	2012-536477	PRORATION	CI02ADVLTX	5.54
JOHNSON CODY CHRISTOPHER	2012-588831	PRORATION	FR07ADVLTX	1.82
JOHNSON CODY CHRISTOPHER	2012-588831	PRORATION	C ADVLTX	11.39
JOHNSON STEVEN WESTON	2012-578107	SITUS ERROR-RELEASE C2 TO	CI02ADVLTX	8.45
JOHNSON STEVEN WESTON	2012-578107		CTAGFFEEFEE	-15
JOHNSON STEVEN WESTON	2012-578107	TO CORRECT SITUS ERROR/BITEK	CTAGFFEEFEE	15
JOHNSON STEVEN WESTON	2012-578107		FR04ADVLTX	-2.37
JOHNSON STEVEN WESTON	2012-578107	TO CORRECT SITUS ERROR/BITEK	FR04ADVLTX	1.58
JOHNSON STEVEN WESTON	2012-578107		CI02ADVLTX	-8.45
JOHNSON STEVEN WESTON	2012-578107	TO CORRECT SITUS ERROR/BITEK	CI02ADVLTX	8.45
JOHNSON STEVEN WESTON	2012-578107	SITUS ERROR- RELEASE C2 TO	FR04ADVLTX	1.58
JOHNSON STEVEN WESTON	2012-578107		FR04ADVLTX	-1.58
JOHNSON STEVEN WESTON	2012-578107	SITUS ERROR- RELEASE C2 TO	FR04ADVLTX	2.37

JOHNSON STEVEN WESTON	2012-578107	FR04ADVLTX	-2.37
JOHNSON STEVEN WESTON	2012-578107	FR04ADVLTX	2.37
JOHNSON STEVEN WESTON	2012-578107	SITUS ERROR-RELEASE C2 TO	15
JOMO PROPERTIES LLC	2012-54346	CORRECTIONS APPROVED BY THE	2527.06
JOMO PROPERTIES LLC	2012-54345	CORRECTIONS APPROVED BY	191.41
JOMO PROPERTIES LLC	2012-54345	CORRECTIONS APPROVED BY	239.26
JOMO PROPERTIES LLC	2012-54346	CORRECTIONS APPROVED BY THE	3158.82
JONES ANTHONY WARREN	2012-502244	RELEASE GR FEE-NOT EMPLOYED-	60
JONES MARK NATHANIEL	2012-572188	PRO-RATED BILL RELEASED 11	4.08
JONES MARK NATHANIEL	2012-572188	PRO-RATED BILL RELEASED 11	49.28
JORDAN JESSICA PATRICIA	2012-800506	ERROR IN DUE DATE	69.26
JORDAN JESSICA PATRICIA	2012-800506	ERROR IN DUE DATE	101.01
JORDAN JESSICA PATRICIA	2012-800506	ERROR IN DUE DATE	15
KACHMARIK JENNA ELIZABETH	2011-543268	RE-GARNISHED	60
KELLIS SHELIA WENSIL	2012-556869	SITUS ERROR-REMVE CONCORD &	58.76
KELLIS SHELIA WENSIL	2012-556869	SITUS ERROR-REMVE CONCORD &	15
KELLIS WILLIAM EUGENE	2012-553700	SITUS ERROR-REMVE CONCORD &	15
KELLIS WILLIAM EUGENE	2012-553700	SITUS ERROR-REMVE CONCORD &	210.81
KINDLEY PROPERTIES LLC	2012-56572	COMBINED INTO 1 PARCEL.	1398.11
KINDLEY PROPERTIES LLC	2012-56573	COMBINED INTO 1 PARCEL.	1121.4
KINDLEY PROPERTIES LLC	2012-56574	COMBINED INTO ONE PARCEL.	243.6
KING JEFFREY RUSSEL DAL	2012-589691	PRO-RATED BILL RELEASED 10	19.19
KING JEFFREY RUSSEL DAL	2012-589691	PRO-RATED BILL RELEASED 10	3.06
KINLEY MICKY HOWARD JR	2012-56782	RELEASE FORECLOSURE FEES-	221.74
KINLEY MICKY HOWARD JR	2012-56782	RELEASE FORECLOSURE FEES-	775
KOTHEIMER JASON ALEXANDER	2011-659972	PRORATION	1.53
KOTHEIMER JASON ALEXANDER	2011-659972	PRORATION	2.3
KOTLARZ THOMAS ROMAN	2010-618063	C GARNFEE	60
KURLANDER BOGGS INVESTMENTS LL	2012-57814	C ADVLTAX	129.12
LABBE CLAIRE ROSE	2012-585125	PRO-RATED BILL RELEASED 9	48.22
LABBE CLAIRE ROSE	2012-585125	PRO-RATED BILL RELEASED 9	60.27
LANGOLF BENJAMIN SCOTT	2012-570586	ADJUSTED VALUE PER SALVAGED	2.96
LANGOLF BENJAMIN SCOTT	2012-570586	ADJUSTED VALUE PER SALVAGED	4.44
LARRIMORE TINA	2011-58833	PROCESS COST ALREADY ON BILL	60
LAWRENCE GAVIN CHARLES	2012-531228	PRORATED BILL, RELEASED 7	1.87
LAWRENCE GAVIN CHARLES	2012-531228	PRORATED BILL, RELEASED 7	1.46
LEWIS DEAN PATRICK	2012-561408	PRORATED BILL, RELEASED 11	103.45
LEWIS DEAN PATRICK	2012-561408	PRORATED BILL, RELEASED 11	155.17
LEWIS TERRY ALLEN	2012-591561	VALUE ADJ TO 500 MAKES LESS	105.23
LEWIS TERRY ALLEN	2012-591561	VALUE ADJ TO 500 MAKES LESS	8.72
LEXUS FINANCIAL SERVICES	2011-626690	RELEASE GR FEE-CLERICAL	60
LIBRA REALTY ASSOCIATES LLC	2012-59919	ASSESSMENT AGREEMENT	2709.28
LIBRA REALTY ASSOCIATES LLC	2012-59919	ASSESSMENT AGREEMENT	3386.6
LUTHER MICHAEL ALLEN	2012-573891	PRORATED BILL, RELEASED 8	211.77
LUTHER MICHAEL ALLEN	2012-573891	PRORATED BILL, RELEASED 8	169.42
MAHAFFY NATALIE ELIZABETH	2012-592108	ADJUSTED VALUE TO \$11,990	10.5
MAHAFFY NATALIE ELIZABETH	2012-592108	ADJUSTED VALUE TO \$11,990	0.87
MARTIN SCOTT JAMES	2012-556814	PRORATION	55.16
MARTIN SCOTT JAMES	2012-556814	PRORATION	82.74
MASTERS RACHEL ARMENTIA	2012-544851	PRORATED BILL, RELEASED 8	27.47
MASTERS RACHEL ARMENTIA	2012-544851	PRORATED BILL, RELEASED 8	5.89
MASTERS RACHEL ARMENTIA	2012-544851	PRORATED BILL, RELEASED 8	4.14
MATSON JAMES DAVID	2012-800532	SHOULD HAVE BEEN A 2001 NOT	15
MATSON JAMES DAVID	2012-800532	SHOULD HAVE BEEN A 2001 NOT	95.13
MATSON JAMES DAVID	2012-800532	SHOULD HAVE BEEN A 2001 NOT	65.23
MATTHEWS BRYAN ELLIOTT	2010-523102	RELEASED 4 MOS FOR OVERLAPSE	18.63
MATTHEWS BRYAN ELLIOTT	2010-523102	RELEASED 4 MOS FOR OVERLAPSE	0.89
MAULDEN HARLAN BRUCE	2012-582456	PRORATION	71.02
MAULDEN HARLAN BRUCE	2012-582456	PRORATION	103.57
MCCLURE CHAD RICHARD	2012-577114	ANTIOUE AUTOMOBILE	128.94
MCCLURE CHAD RICHARD	2012-577114	ANTIQUE AUTOMOBILE	103.15
MCCORKLE RONALD MICHAEL	2012-541122	PRO-RATED BILL RELEASED 8	23.01
MCCORKLE RONALD MICHAEL	2012-541122	PRO-RATED BILL RELEASED 8	1.83
MCCREE JOHN BARRY	2011-654692	PRORATION	6.35
MCCREE JOHN BARRY	2011-654692	PRORATION	4.23
MCDANIEL ROBERT CHARLES	2011-565781	PRORATED BILL, RELEASED 7	16.65
MCDANIEL ROBERT CHARLES	2011-565781	PRORATED BILL, RELEASED 7	12.95
MCDONALD DAVID ROY	2012-560060	TAG RENEWED EARLY THEN SOLD	84.92
MCDONALD DAVID ROY	2012-560060	TAG RENEWED EARLY THEN SOLD	5.39
MCKIERNAN ANITA THERESA	2012-590218	PRORATED BILL, RELEASED 9	70.35
MCKIERNAN ANITA THERESA	2012-590218	PRORATED BILL, RELEASED 9	48.24
MCLAIN RODNEY BLAKE	2012-539894	RELEASE BILL TO STANLY	7.5
MCLAIN RODNEY BLAKE	2012-539894	RELEASE BILL TO STANLY	0.71
MCLANE FOODSERVICE INC/TX CORP	2012-65694	ASSESSMENT AGREEMENT	6981.66
MCRAE WILLIAM HENRY	2012-556501	PRORATION	52.29
MCRAE WILLIAM HENRY	2012-556501	PRORATION	11.62
MCVETY DARLENE WAID	2012-581506	PRORATION	30.12
MCVETY DARLENE WAID	2012-581506	PRORATION	43.93
MEHTA DARSHY JAGDISH	2012-569576	PRORATION	118.86
MEHTA DARSHY JAGDISH	2012-569576	PRORATION	81.5
MILLER BILLIE LEE	2012-800524	ERROR IN DUE DATE.	143.57
MILLER BILLIE LEE	2012-800524	ERROR IN DUE DATE.	13.95
MILLER TANISHA RUSHING	2011-570194	PRORATION	13.18
MILLER TANISHA RUSHING	2011-570194	PRORATION	8.79
MOOREHEAD I LLC	2012-68614	CORRECTIONS APPROVED BY	99.13
MOOREHEAD I LLC	2012-68615	CORRECTIONS APPROVED BY	2233.9
MOOREHEAD I LLC	2012-68615	CORRECTIONS APPROVED BY	14024.5
MOOREHEAD I LLC	2012-68614	CORRECTIONS APPROVED BY	622.37
MOOSE BILLY RAY	2012-569641	ADJUSTED VALUE TO \$13,785	22.06
MOOSE BILLY RAY	2012-569641	ADJUSTED VALUE TO \$13,785	32.17

MORRIS THOMAS EUGENE	2012-581052	SITUS ERROR, RELEASE C2 TO	CI02ADVLTX	5.28
MORRIS THOMAS EUGENE	2012-581052	SITUS ERROR, RELEASE C2 TO	CTAGFFEEFEE	15
MOSS ROBERT GILES	2012-69806	MISSED DEED, OWNERSHIP	C ADVLTX	865.06
MOSS ROBERT GILES	2012-69806	MISSED DEED, OWNERSHIP	FR08ADVLTX	84.03
MPOYI PAULIN KALAMBAYI	2012-522948	PRO-RATED BILL RELEASED 11	CI02ADVLTX	51.66
MPOYI PAULIN KALAMBAYI	2012-522948	PRO-RATED BILL RELEASED 11	C ADVLTX	77.5
MUGO GRAVEL & GRADING INC	2012-542885	SITUS ERROR/REL CONCORD CITY	CI02ADVLTX	318.69
MUGO GRAVEL & GRADING INC	2012-542885	SITUS ERROR/REL CONCORD CITY	CTAGFFEEFEE	15
NEC FINANCIAL SERVICES LLC	2012-71183	MAILED TIMELY, RELEASE LATE	C PEN FEE	14.1
NEC FINANCIAL SERVICES LLC	2012-71184	MAILED TIMELY, RELEASE LATE	C PEN FEE	7.32
NESBITT JOHN	2012-71489	2012 DID NOT REFLECT	C ADVLTX	710.57
NETWORK APPLIANCE INC	2012-322	INCORRECT OWNER, REBILLED TO	C ADVLTX	710.57
NETWORK APPLIANCE INC	2012-322	INCORRECT OWNER, REBILLED TO	C PEN FEE	142.11
NETWORK APPLIANCE INC	2012-323	INCORRECT OWNER, REBILLED TO	C PEN FEE	293.11
NETWORK APPLIANCE INC	2012-71505	INCORRECT OWNER, REBILLED TO	C PEN FEE	59.21
NETWORK APPLIANCE INC	2012-324	INCORRECT OWNER, REBILLED TO	C PEN FEE	497.4
NETWORK APPLIANCE INC	2012-324	INCORRECT OWNER, REBILLED TO	C ADVLTX	1243.49
NETWORK APPLIANCE INC	2012-323	INCORRECT OWNER, REBILLED TO	C ADVLTX	977.04
NETWORK APPLIANCE INC	2012-71505	INCORRECT OWNER, REBILLED TO	C ADVLTX	592.14
NHP CARILLON LLC / A DE LLC	2012-71945	ASSESSMENT AGREEMENT	C ADVLTX	15200.64
NICHOLAS JENNIFER LYNN	2012-800515	ERROR IN PLATE CODE	C ADVLTX	91.91
NICHOLAS JENNIFER LYNN	2012-800515	ERROR IN PLATE CODE	LTAGFFEEFEE	10
NICHOLAS JENNIFER LYNN	2012-800515	ERROR IN PLATE CODE	FR13ADVLTX	12.08
NICHOLAS JENNIFER LYNN	2012-800515	ERROR IN PLATE CODE	CI05ADVLTX	47.27
OBUKHOVSKI PETER	2012-590431	PRORATED BILL, RELEASED 10	FR19ADVLTX	7.66
OBUKHOVSKI PETER	2012-590431	PRORATED BILL, RELEASED 10	CI01ADVLTX	10.88
OBUKHOVSKI PETER	2012-590431	PRORATED BILL, RELEASED 10	C ADVLTX	48.07
OCONNOR DEBORAH SUSAN	2012-564844	PRORATED BILL, RELEASED 8	C ADVLTX	11.71
OCONNOR DEBORAH SUSAN	2012-564844	PRORATED BILL, RELEASED 8	CI04ADVLTX	9.37
PARKER JOSEPH MARSHALL	2012-562058	ADJUSTED VALUE PER ONSITE	C ADVLTX	28.35
PARKER JOSEPH MARSHALL	2012-562058	ADJUSTED VALUE PER ONSITE	FR14ADVLTX	1.86
PARSNOW DEREK MICHAEL	2012-586932	SITUS ERROR-DELETE CONCORD	CI02ADVLTX	31.49
PARSNOW DEREK MICHAEL	2012-586932	SITUS ERROR-DELETE CONCORD	CTAGFFEEFEE	15
PATTERSON CORY ALAN	2012-591143	VALUE ADJUSTED PER TEC	FR03ADVLTX	80.99
PATTERSON CORY ALAN	2012-591143	VALUE ADJUSTED PER TEC	C ADVLTX	1133.86
PATTERSON MICKEY ANTHONY	2011-555802	RELEASE GR FEE-GR SENT IN	C GARNFEE	60
PENNY LANE LLC/NC LLC	2012-75702	ASSESSMENT AGREEMENT	C ADVLTX	7085.47
PERDUE FARMS INCORPORATED	2012-75768	ASSESSMENT AGREEMENT	C ADVLTX	8066.38
PHILLIPS ROBERT LEE	2012-583346	RELEASED 9 MONTHS	CI02ADVLTX	1.8
PHILLIPS ROBERT LEE	2012-583346	ANTIOUE AUTO APPL APPRVD	CI02ADVLTX	40.56
PHILLIPS ROBERT LEE	2012-583346	ANTIQUE AUTO APPL APPRVD	C ADVLTX	59.15
PHILLIPS ROBERT LEE	2012-583346	RELEASED 9 MONTHS	C ADVLTX	2.63
PIRRI JOSEPH	2012-591137	VALUE ADJ TO 500 MAKES LESS	C ADVLTX	55.3
PIRRI JOSEPH	2012-591137	VALUE ADJ TO 500 MAKES LESS	FR14ADVLTX	3.63
POPLAR TENT PARTNERSHIP/NC	2012-77458	ASSESSMENT AGREEMENT	C ADVLTX	2058.56
POPLAR TENT PARTNERSHIP/NC	2012-77457	ASSESSMENT AGREEMENT	C ADVLTX	1221.29
POSTOLERO LUZVIMINDA SAYSON	2012-542644	PRO-RATED BILL RELEASED 8	C ADVLTX	115.08
POSTOLERO LUZVIMINDA SAYSON	2012-542644	PRO-RATED BILL RELEASED 8	CI02ADVLTX	76.72
POWELL CHARMEKA CHARISE	2012-503098	PRORATED BILL, RELEASED 9	CI02ADVLTX	9.42
POWELL CHARMEKA CHARISE	2012-503098	PRORATED BILL, RELEASED 9	C ADVLTX	14.13
PRIDGEN JAMES HARRY	2012-548228	PRORATED BILL, RELEASED 11	C ADVLTX	13.28
PRIDGEN JAMES HARRY	2012-548228	PRORATED BILL, RELEASED 11	CI02ADVLTX	8.86
PRIME ENERGY INC	2012-591551	DMV ERROR---INCORRECT TAG &	CI02ADVLTX	95.86
PRIME ENERGY INC	2012-591551	DMV ERROR---INCORRECT TAG &	C ADVLTX	139.79
PRIME ENERGY INC	2012-591551	DMV ERROR---INCORRECT TAG &	CTAGFFEEFEE	15
PULLEY CARL THOMAS JR	2012-591114	PRORATED BILL, RELEASED 11	C ADVLTX	91.31
PULLEY CARL THOMAS JR	2012-591114	PRORATED BILL, RELEASED 11	CI04ADVLTX	73.05
REA CRYSTAL MICHELE	2012-586271	VALUE CORRECTION.	FR08ADVLTX	1.89
REA CRYSTAL MICHELE	2012-586271	VALUE CORRECTION.	C ADVLTX	19.46
RHINEHARDT JON COLLIN	2012-580507	PRORATION	C ADVLTX	12.26
RHINEHARDT JON COLLIN	2012-580507	PRORATION	CI02ADVLTX	8.41
RIOS VICTOR MANUEL	2012-550913	VEHICLE SOLD. TAG TURNED IN	C ADVLTX	12.42
RIOS VICTOR MANUEL	2012-550913	VEHICLE SOLD. TAG TURNED IN	CI02ADVLTX	8.28
RITCHIE LEWIS AARON	2012-590763	PER BILL OF SALE	C ADVLTX	257.75
RITCHIE LEWIS AARON	2012-590763	PER BILL OF SALE	FR16ADVLTX	23.2
ROBBINS LESTER BURNS	2012-583601	OWNED LESS THAN ONE (1)	C ADVLTX	61.25
ROBBINS LESTER BURNS	2012-583601	OWNED LESS THAN ONE (1)	CI02ADVLTX	42
ROBBINS LESTER BURNS	2012-583601	OWNED LESS THAN ONE (1)	CTAGFFEEFEE	15
ROBERTS VERRAL NASH	2012-587365	PRORATION	CI04ADVLTX	36.12
ROBERTS VERRAL NASH	2012-587365	PRORATION	C ADVLTX	45.15
RUSSELL DELTON LEE	2012-578737	ADJUSTED VALUE PER ONSITE	CI02ADVLTX	59.16
RUSSELL DELTON LEE	2012-578737	ADJUSTED VALUE PER ONSITE	C ADVLTX	86.28
SANCHEZ MAGDALENO PABLO ANTONI	2012-526337	PRO-RTAED BILL RELEASED 9	CI02ADVLTX	55.13
SANCHEZ MAGDALENO PABLO ANTONI	2012-526337	PRO-RTAED BILL RELEASED 9	C ADVLTX	82.69
SANDERS BRIAN CHRISTOPHER	2012-579600	PRORATED BILL, RELEASED 10	C ADVLTX	38.21
SANDERS BRIAN CHRISTOPHER	2012-579600	PRORATED BILL, RELEASED 10	CI02ADVLTX	26.2
SHELL ELIZABETH ROSE	2012-544590	RELEASED BILL IN FULL TO	C ADVLTX	56.01
SHELL ELIZABETH ROSE	2012-544590	RELEASED BILL IN FULL TO	FR14ADVLTX	3.56
SCOTT WILLIAM E HEIR	2012-84768	HOUSE ON INCORRECT PARCEL.	C ADVLTX	605.92
SCOTT WILLIAM E HEIR	2011-84918	HOUSE ON WRONG PARCEL,	C ADVLTX	596.11
SCOTT WILLIAM E HEIR	2010-31224	HOUSE ON WRONG PARCEL,	C ADVLTX	596.11
SEABOLT LEE ANN HARTSELL	2012-543219	PRORATED BILL, RELEASED 9	C ADVLTX	118.5
SEABOLT LEE ANN HARTSELL	2012-543219	PRORATED BILL, RELEASED 9	CI04ADVLTX	92.17
SEXTON JOHN WESLEY	2012-549893	PRORATION	C ADVLTX	17.18
SEXTON JOHN WESLEY	2012-549893	PRORATION	CI04ADVLTX	13.36
SHANNON STEPHEN JAMES	2012-592107	ANT AUTO APPL APPRVD	C ADVLTX	212.1
SHANNON STEPHEN JAMES	2012-592107	ANT AUTO APPL APPRVD	CI04ADVLTX	169.68
SHIMINSKI JASON MICHAEL	2012-579714	RELEASED BILL, TAG TURNED IN	C ADVLTX	84.07
SHIMINSKI JASON MICHAEL	2012-579714	RELEASED BILL, TAG TURNED IN	FR04ADVLTX	5.4
SHOAF ROBERT LEE	2012-581677	RELEASED WHOLE BILL, TAG	FR07ADVLTX	5.44

SHOAF ROBERT LEE	2012-581677	RELEASED WHOLE BILL, TAG	C	ADVLTX	34.16
SIMS ZELDA FRANKLIN	2012-557540	PRORATION	C	ADVLTX	11.55
SIMS ZELDA FRANKLIN	2012-557540	PRORATION	CI01ADVLTX		2.47
SIMS ZELDA FRANKLIN	2012-557540	PRORATION	FR19ADVLTX		1.74
SLF II-CLEAR CREEK LP /A TX LP	2012-87455	CORRECTIONS APPROVED BY	C	ADVLTX	2004.59
SLF II-CLEAR CREEK LP /A TX LP	2012-87454	CORRECTIONS APPROVED BY	C	ADVLTX	1200.71
SLF II-CLEAR CREEK LP /A TX LP	2012-87454	CORRECTIONS APPROVED BY	FR14ADVLTX		78.9
SLF II-CLEAR CREEK LP /A TX LP	2012-87455	CORRECTIONS APPROVED BY	FR14ADVLTX		131.73
SMALL BENJAMIN SCOTT	2012-569181	PRO-RATED BILL RELEASED 11	C	ADVLTX	119.48
SMALL BENJAMIN SCOTT	2012-569181	PRO-RATED BILL RELEASED 11	FR03ADVLTX		8.53
SMITH DAVID LEE	2012-583846	PRORATION	CI04ADVLTX		109.85
SMITH DAVID LEE	2012-583846	PRORATION	C	ADVLTX	137.32
SMITH DAVID TRENT	2012-578622	RELEASED BILL, ROWAN COUNTY.	C	ADVLTX	10.57
SMITH DAVID TRENT	2012-578622	RELEASED BILL, ROWAN COUNTY.	CI02ADVLTX		7.25
SMITH DAVID TRENT	2012-578622	RELEASED BILL, ROWAN COUNTY.	CTAGFFEEFEE		15
SMITH ELIZABETH WEST	2012-576480	VALUE ERROR IN COTT-	C	ADVLTX	59.78
SMITH ELIZABETH WEST	2012-576480	VALUE ERROR IN COTT-	CI02ADVLTX		40.99
SMITH JEREMY PURNELL	2011-649590	PRORATED BILL, RELEASED 5	C	ADVLTX	25.91
SMITH JEREMY PURNELL	2011-649590	PRORATED BILL, RELEASED 5	CI04ADVLTX		20.15
SMITH RONALD BERTRAND II	2012-576601	PRORATION	C	ADVLTX	115.34
SMITH RONALD BERTRAND II	2012-576601	PRORATION	CI02ADVLTX		79.09
SOUTH CENTRAL OIL CO INC	2012-89284	ASSESSMENT AGREEMENT	C	ADVLTX	4070.78
SPAUGH GORDON LASH JR	2012-565335	PRO-RATED BILL RELEASED 9	CI02ADVLTX		24.74
SPAUGH GORDON LASH JR	2012-565335	PRO-RATED BILL RELEASED 9	C	ADVLTX	36.07
ST PIERRE VICTOR JOSEPH	2012-574315	PRORATION	CI02ADVLTX		57.42
ST PIERRE VICTOR JOSEPH	2012-574315	PRORATION	C	ADVLTX	83.74
STEPHENSON ROBERT LOUIS JR	2012-566771	PRORATED BILL, RELEASED 8	C	ADVLTX	26.18
STEPHENSON ROBERT LOUIS JR	2012-566771	PRORATED BILL, RELEASED 8	CI04ADVLTX		20.95
STRICKLAND KENNETH EARL	2012-576309	ADJUSTED VALUE PER PHOTOS	CI02ADVLTX		54.65
STRICKLAND KENNETH EARL	2012-576309	ADJUSTED VALUE PER PHOTOS	C	ADVLTX	79.7
STRONG JERRY	2010-662027		C	GARNFEE	-60
SULLIVAN BRIAN KRISTON	2012-576961	PRORATED BILL, RELEASED 8	C	ADVLTX	115.97
SULLIVAN BRIAN KRISTON	2012-576961	PRORATED BILL, RELEASED 8	CI02ADVLTX		79.52
SWEAT DANA GULLEDGE	2012-544478	PRORATED BILL, RELEASED 8	CI02ADVLTX		55.47
SWEAT DANA GULLEDGE	2012-544478	PRORATED BILL, RELEASED 8	C	ADVLTX	83.2
SWICK TIMOTHY CHARLES	2012-553449	PRORATED BILL, RELEASED 10	C	ADVLTX	108.42
SWICK TIMOTHY CHARLES	2012-553449	PRORATED BILL, RELEASED 10	CI02ADVLTX		72.28
TAGGART DANIEL BLUE JR	2012-577515	PER PHOTOS AND DETAIL	C	ADVLTX	338.59
TAGGART DANIEL BLUE JR	2012-577515	PER PHOTOS AND DETAIL	CI02ADVLTX		232.18
TAYLOR COLBY RYAN	2012-573295	PRO-RATED BILL RELEASED 10	C	ADVLTX	70.76
TAYLOR COLBY RYAN	2012-573295	PRO-RATED BILL RELEASED 10	CI04ADVLTX		56.61
THE HUNTER FAMILY TRUST	2012-540993	VEHICLE SOLD. TAG TURNED IN	C	ADVLTX	41.24
THE HUNTER FAMILY TRUST	2012-540993	VEHICLE SOLD. TAG TURNED IN	CI06ADVLTX		9.17
THOMASON MICHELLE LYNN	2012-572818	ADJUSTED VALUE PER MILEAGE	CI02ADVLTX		18.04
THOMASON MICHELLE LYNN	2012-572818	ADJUSTED VALUE PER MILEAGE	C	ADVLTX	26.31
THORNE-CHAPMAN THELMA DEAN	2012-582086	ADJUSTED VALUE TO \$11,268	C	ADVLTX	2.31
THORNE-CHAPMAN THELMA DEAN	2012-582086	ADJUSTED VALUE TO \$11,268	CI01ADVLTX		0.52
THORNE-CHAPMAN THELMA DEAN	2012-582086	ADJUSTED VALUE TO \$11,268	FR19ADVLTX		0.37
TOLIVER TRAVIS LEE	2012-542834	PRORATED BILL, RELEASED 9	CI02ADVLTX		7.81
TOLIVER TRAVIS LEE	2012-542834	PRORATED BILL, RELEASED 9	C	ADVLTX	11.72
TOLLISON LINDA FISHER	2012-557735	PER DLF, CLERICAL ERROR	C	GARNFEE	60
TOMLINSON STEPHAN ROBERT	2012-590428	PLATE TURNED IN BEFORE	CI02ADVLTX		56.5
TOMLINSON STEPHAN ROBERT	2012-590428	PLATE TURNED IN BEFORE	C	ADVLTX	82.39
TOMLINSON STEPHAN ROBERT	2012-590428	PLATE TURNED IN BEFORE	CTAGFFEEFEE		15
TORRENCE WAYNE HERMAN	2012-565048	VEHICLE SOLD. TAG TURNED IN	C	ADVLTX	46.26
TORRENCE WAYNE HERMAN	2012-565048	VEHICLE SOLD. TAG TURNED IN	CI02ADVLTX		31.72
TOWERY JOSEPH EUGENE	2012-543238	VEHICLE SOLD. TAG TURNED IN	C	ADVLTX	27.17
TOWERY JOSEPH EUGENE	2012-543238	VEHICLE SOLD. TAG TURNED IN	CI04ADVLTX		21.14
TREJO MARIO ALBERTO	2012-533268	PRO-RATED BILL RELEASED 9	CI04ADVLTX		9.52
TREJO MARIO ALBERTO	2012-533268	PRO-RATED BILL RELEASED 9	C	ADVLTX	12.24
TROUTMAN DANNY VANCE	2012-579687	RELEASED 10 MONTHS	CI04ADVLTX		31.83
TROUTMAN DANNY VANCE	2012-579687	RELEASED 10 MONTHS	C	ADVLTX	39.78
UNIVERSAL YARN INC A NC CORP	2012-96310	ASSESSMENT AGREEMENT	C	ADVLTX	4882.36
VARMA SUNITA	2012-546242	PRORATED BILL, RELEASED 11	CI02ADVLTX		1039.12
VARMA SUNITA	2012-546242	PRORATED BILL, RELEASED 11	C	ADVLTX	1558.67
VERNON DOUGLAS PAUL	2012-583181	PRORATION	C	ADVLTX	30.67
VERNON DOUGLAS PAUL	2012-583181	PRORATION	CI04ADVLTX		24.54
VOCON PROPERTY ONE LLC- IA LLC	2012-97406	ASSESSMENT AGREEMENT	C	ADVLTX	616.42
VOLPICELLI BRIAN CHRISTOPHER	2011-664290	RE-ISSUED, WRONG ADDRESS	C	GARNFEE	60
WAGNER DANA CHRISTIE	2012-572840	PRORATED BILL, RELEASED 11	CI02ADVLTX		40.83
WAGNER DANA CHRISTIE	2012-572840	PRORATED BILL, RELEASED 11	CI02ADVLTX		-33.41
WAGNER DANA CHRISTIE	2012-572840	PRORATED BILL, RELEASED 9	CI02ADVLTX		33.41
WAGNER DANA CHRISTIE	2012-572840	PRORATED BILL, RELEASED 11	C	ADVLTX	59.55
WAGNER DANA CHRISTIE	2012-572840		C	ADVLTX	-48.72
WAGNER DANA CHRISTIE	2012-572840		C	ADVLTX	48.72
WALKER JAMES ANTHONY	2012-586274	PRORATION	C	ADVLTX	38.21
WALKER JAMES ANTHONY	2012-586274	PRORATION	CI02ADVLTX		26.2
WALLACE MICHAEL S	2012-741	PER DECISION OF BOER -	C	PEN FEE	99.19
WALLACE MICHAEL S	2012-740	PER DECISION OF BOER -	C	PEN FEE	72.13
WALLACE MICHAEL S	2012-738	PER DECISION OF BOER -	C	PEN FEE	22.08
WALLACE MICHAEL S	2012-740	PER DECISION OF BOER -	CI04PEN FEE		56.1
WALLACE MICHAEL S	2012-743	PER DECISION OF BOER -	CI04PEN FEE		122.96
WALLACE MICHAEL S	2012-742	PER DECISION OF BOER -	CI04PEN FEE		99.56
WALLACE MICHAEL S	2012-741	PER DECISION OF BOER -	CI04PEN FEE		77.15
WALLACE MICHAEL S	2012-739	PER DECISION OF BOER -	CI04PEN FEE		31.61
WALLACE MICHAEL S	2012-738	PER DECISION OF BOER -	CI04PEN FEE		17.66
WALLACE MICHAEL S	2012-739	PER DECISION OF BOER -	C	PEN FEE	40.64
WALLACE MICHAEL S	2012-742	PER DECISION OF BOER -	C	PEN FEE	128
WALLACE MICHAEL S	2012-743	PER DECISION OF BOER -	C	PEN FEE	155.86
WASHINGTON KAREN CARROLL	2012-554869	VEHICLE SOLD AND TAG TURNED	CI02ADVLTX		39.85

WASHINGTON KAREN CARROLL	2012-554869	VEHICLE SOLD AND TAG TURNED	C	ADVL TAX	59.77
WATSON DELMAR JOHN JR	2012-98802	LATE HOMESTEAD APPLICATION	C	ADVL TAX	263.38
WATSON DELMAR JOHN JR	2012-98802	LATE HOMESTEAD APPLICATION	FR01	ADVL TAX	13.17
WATTS MITCHELL W	2012-98934	ASSESSMENT AGREEMENT WAS	C	ADVL TAX	969.08
WATTS MITCHELL W	2012-98942	ASSESSMENT AGREEMENT	C	ADVL TAX	1664.88
WEART PAMELA BELLAMY	2012-563503	PRO-RATED BILL RELEASED 10	C	ADVL TAX	5.83
WEART PAMELA BELLAMY	2012-563503	PRO-RATED BILL RELEASED 10	CI02	ADVL TAX	4
WELLS FARGO FINANCIAL LEASING	2012-99535	LANDSCAPING EQUIPMENT NOT	C	ADVL TAX	150.14
WHITE RAOUANTA DENNITA	2010-662960	NEW EMPLOYER	C	GARN FEE	60
WICKERT FRED C JR	2012-575571	RELEASE BILL FROM CABARRUS	C	ADVL TAX	100.87
WICKERT FRED C JR	2012-575571	RELEASE BILL FROM CABARRUS	CI06	ADVL TAX	23.06
WIERN WILLIAM VAN	2012-578506	PRORATED BILL, RELEASED 11	FR01	ADVL TAX	0.59
WIERN WILLIAM VAN	2012-578506	PRORATED BILL, RELEASED 11	C	ADVL TAX	11.67
WILKES WILLIAM RALPH	2012-581757	SITUS ERROR-RELEASE IN FULL	C	ADVL TAX	10.15
WILKES WILLIAM RALPH	2012-581757	SITUS ERROR-RELEASE IN FULL	FR11	ADVL TAX	0.84
WILLIAMS SARAH MARY	2012-579012	OWNED LESS THAN ONE (1)	CTAG	FFEE FEE	15
WILLIAMS SARAH MARY	2012-579012	OWNED LESS THAN ONE (1)	C	ADVL TAX	20.65
WILLIAMS SARAH MARY	2012-579012	OWNED LESS THAN ONE (1)	CI02	ADVL TAX	14.16
WILLIAMS TIMOTHY DAVID	2012-535175	PRO-RATED BILL RELEASED 7	C	ADVL TAX	13.31
WILLIAMS TIMOTHY DAVID	2012-535175	PRO-RATED BILL RELEASED 7	CI06	ADVL TAX	2.96
WILMAR INC	2012-555452	TAG RENEWED EARLY THEN SOLD.	C	ADVL TAX	132.05
WILMAR INC	2012-555452	TAG RENEWED EARLY THEN SOLD.	CTAG	FFEE FEE	15
WILMAR INC	2012-555452	TAG RENEWED EARLY THEN SOLD.	CI02	ADVL TAX	88.03



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

**DECEMBER 17, 2012
6:30 P.M.**

AGENDA CATEGORY:

New Business

SUBJECT:

Human Services - North Carolina Department of Transportation - Public Transportation Division (NCDOT) Section 5311 Grant for the FY 2014 - Public Hearing - 6:30 PM

BRIEF SUMMARY:

Cabarrus County Transportation Services (CCTS) will apply for grant funding totaling \$721,447 from the North Carolina Department of Transportation - Public Transportation Division (NCDOT-PTD) via the Federal Transportation Administration (FTA) Section 5311 Grant for FY 2014. The grant funds must be designated for the administrative and capital costs associated with CCTS. A public hearing on the grant application is required in addition to a 15 percent match for the administrative grant award and a 10 percent match for the capital grant award. Further, the adoption of the Community Transportation Program Resolution and the Human Services Agency Transportation Resolution is required. The required local match will be included in the Departments FY 2013-2014 budgetary request.

REQUESTED ACTION:

Hold a public hearing.

Motion to adopt the FY 2014 Community Transportation Program Resolution and Human Service Agency Transportation Resolution.

EXPECTED LENGTH OF PRESENTATION:

5 Minutes

SUBMITTED BY:

Randy Bass, Transportation Director

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a New Business item.

ATTACHMENTS

- [K-LocalShareCertification](#)
 - [I-HearingRecord](#)
 - [G-AnticipatedDBE](#)
 - [A-CTResolution](#)
 - [B-HSResolution](#)
 - [D-SpecialSection](#)
 - [E-TitleVI](#)
 - [F-DBECertification](#)
 - [Public Hearing Notice Webpage](#)
 - [Public Hearing Notice - Website](#)
 - [Public Hearing Notice - Newspaper](#)
-

LOCAL SHARE CERTIFICATION FOR FUNDING

(Legal Name of Applicant)

Requested Funding Amounts

Project	Total Amount	Local Share
Administrative	\$ <u>350,547.00</u>	\$ <u>52,583.00</u> (15%)
Capital (Vehicles & Other)	\$ <u>370,900.00</u>	\$ <u>37,090.00</u> (10%)
Operating (Small fixed route, regional, and consolidated urban-rural systems)	\$ _____	\$ _____ *(50% or more)
*Note: Small fixed route systems contribute more than 50%		
<hr/>		
TOTAL	\$ <u>721,447.00</u>	\$ <u>89,673.00</u>
	Total Funding Requests	Total Local Share

The Local Share is available from the following sources:

<u>Source of Funds</u>	<u>Amount</u>
<u>County General Fund</u>	\$ <u>89,673.00</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
<hr/>	
TOTAL	\$ <u>89,673.00</u>

I, the undersigned representing (*Legal Name of Applicant*) _____ do hereby certify to the North Carolina Department of Transportation, that the required local funds for the FY2014 Community Transportation Program will be available as of **July 1, 2013**, which has a period of performance of July 1, 2013 – June 30, 2014.

Signature of Authorized Official

Type Name and Title of Authorized Official

Date

Important – A public hearing MUST be conducted whether or not requested by the Public.

PUBLIC HEARING RECORD

APPLICANT: Cabarrus County

DATE: December 17, 2012

PLACE: Cabarrus County Governmental Center

TIME: 6:30 PM

How many **BOARD MEMBERS** attended the public hearing? _____

How many members of the **PUBLIC** attended the public hearing? _____

Public Attendance Surveys

(Attached)

(Offered at Public Hearing but none completed)

I, the undersigned, representing (*Legal Name of Applicant*) _____ do hereby certify to the North Carolina Department of Transportation, that a Public Hearing was held as indicated above and

During the Public Hearing

(*NO public comments*)

(*Public Comments were made and meeting minutes will be submitted after board approval*)

The estimated date for board approval of meeting minutes is: _____

Signature or Clerk to the Board

Printed Name and Title

Date

Affix Seal Here

Voluntary Title VI Public Involvement

Title VI of the Civil Right’s Act of 1964 requires North Carolina Department of Transportation to gather statistical data on participants and beneficiaries of the agency’s federal-aid highway programs and activities. The North Carolina Department of Transportation collects information on race, color, national origin and gender of the attendees to this public meeting to ensure the inclusion of all segments of the population affected by a proposed project.

The North Carolina Department of Transportation wishes to clarify that this information gathering process **is completely voluntary** and that you are not required to disclose the statistical data requested in order to participate in this meeting. This form is a public document.

The completed forms will be held on file at the North Carolina Department of Transportation. For Further information regarding this process please contact Sharon Lipscomb, the Title VI Manager at telephone number 919.508.1808 or email at slipscomb@ncdot.gov.

Project Name:		Date:
Meeting Location:		
Name (please print)	Gender:	
	<input type="checkbox"/> Male <input type="checkbox"/> Female	
General ethnic identification categories (check one)		
<input type="checkbox"/> Caucasian	<input type="checkbox"/> Hispanic American	<input type="checkbox"/> American Indian/Alaskan Native
<input type="checkbox"/> African American	<input type="checkbox"/> Asian/Pacific Islander	Other: _____
Color:	National Origin:	

After you complete this form, please fold it and place it inside the designated box on the registration table.

Thank you for your cooperation.

**NORTH CAROLINA DEPARTMENT OF TRANSPORTATION
PUBLIC TRANSPORTATION DIVISION**

DBE/MBE/WBE/HUB ANTICIPATED VENDOR AWARDS in FY2014

APPLICANT'S NAME: Cabarrus County Transportation **PERIOD COVERED**
MAILING ADDRESS: 28 Branchview Drive NE **From:** 7/1/2013
VENDOR NUMBER: 13950 **To:** 6/30/2014

We expect to utilize the following list of DBE/MBE/WBE/HUB Vendors in FY2013:

DBE/MBE/WBE/HUB Vendor/Subcontractor's Name	Mailing Address City, State, Zip	ID# from NCDOT Website	Describe Service/ Item to be Purchased	Anticipated Expenditure (\$)
TJS Taxi Incorporated	901 Woodlawn Street Kannapolis NC 28081	69492	Transportation	250,000.00
American Alternative	10203 Rougemont Lane	1943358	Transportation	150,000.00
				TOTAL \$400,000.00

- The above list includes the DBE/MBE/WBE/HUB Vendors the applicant expects to utilize in FY2014.
 The applicant does **NOT** expect to utilize any DBE/MBE/WBE/HUB Vendors in FY2014.

Signature of Authorized Official

Date

COMMUNITY TRANSPORTATION PROGRAM RESOLUTION

Section 5311
FY 2014 RESOLUTION

Applicant seeking permission to apply for Community Transportation Program funding, enter into agreement with the North Carolina Department of Transportation, provide the necessary assurances and the required local match.

A motion was made by (*Board Member's Name*) _____ and seconded by (*Board Member's Name or N/A, if not required*) _____ for the adoption of the following resolution, and upon being put to a vote was duly adopted.

WHEREAS, Article 2B of Chapter 136 of the North Carolina General Statutes and the Governor of North Carolina have designated the North Carolina Department of Transportation (NCDOT) as the agency responsible for administering federal and state public transportation funds; and

WHEREAS, the North Carolina Department of Transportation will apply for a grant from the US Department of Transportation, Federal Transit Administration and receives funds from the North Carolina General Assembly to provide assistance for rural public transportation projects; and

WHEREAS, the purpose of these transportation funds is to provide grant monies to local agencies for the provision of rural public transportation services consistent with the policy requirements for planning, community and agency involvement, service design, service alternatives, training and conference participation, reporting and other requirements (drug and alcohol testing policy and program, disadvantaged business enterprise program, and fully allocated costs analysis); and

WHEREAS, (*Legal Name of Applicant*) Cabarrus County hereby assures and certifies that it will provide the required local matching funds; that its staff has the technical capacity to implement and manage the project, prepare required reports, obtain required training, attend meetings and conferences; and agrees to comply with the federal and state statutes, regulations, executive orders, Section 5333 (b) Warranty, and all administrative requirements related to the applications made to and grants received from the Federal Transit Administration, as well as the provisions of Section 1001 of Title 18, U. S. C.

NOW, THEREFORE, be it resolved that the (*Authorized Official's Title*)* _____ Of (*Name of Applicant's Governing Body*) _____ is hereby authorized to submit a grant application for federal and state funding, make the necessary assurances and certifications and be empowered to enter into an agreement with the NCDOT to provide rural public transportation services.

I (*Certifying Official's Name*)* _____ (*Certifying Official's Title*) _____ do hereby certify that the above is a true and correct copy of an excerpt from the minutes of a meeting of the (*Name of Applicant's Governing Board*) _____ duly held on the _____ day of _____, _____.

Signature of Certifying Official

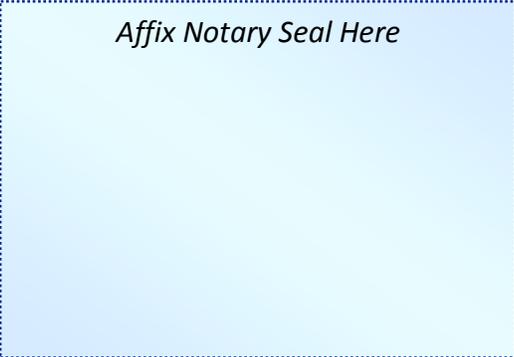
***Note that the authorized official, certifying official, and notary public should be three separate individuals.**

Seal Subscribed and sworn to me (*date*) _____

*Notary Public **

Printed Name and Address

My commission expires (*date*) _____



HUMAN SERVICE AGENCY TRANSPORTATION RESOLUTION

State Funds

FY 2014 RESOLUTION

Applicant seeking permission to apply for Human Service Transportation funding, enter into agreement with the North Carolina Department of Transportation, provide the necessary assurances, and the required local match.

A motion was made by (*Board Member's Name*) _____ and seconded by (*Board Member's Name or N/A, if not required*) _____ for the adoption of the following resolution, and upon being put to a vote was duly adopted.

WHEREAS, Article 2B of Chapter 136 of the North Carolina General Statutes and the Governor of North Carolina have designated the North Carolina Department of Transportation (NCDOT) as the agency responsible for administering federal and state public transportation funds; and

WHEREAS, the North Carolina Department of Transportation receives funds from the North Carolina General Assembly to provide assistance for rural public transportation projects; and

WHEREAS, the purpose of these transportation funds is to provide grant monies to local agencies for the provision of rural public transportation services; and

WHEREAS, (*Legal Name of Applicant*) Cabarrus County hereby assures and certifies that it will provide the required local matching funds; that its staff has the technical capacity to implement and manage the project, prepare required reports, obtain required training, attend meetings and conferences; and agrees to comply with the federal and state statutes, regulations, executive orders, and all administrative requirements related to the applications made to and grants received from the North Carolina Department of Transportation;

NOW, THEREFORE, be it resolved that the (*Authorized Official's Title*)* _____ of (*Name of Applicant's Governing Body*) _____ is hereby authorized to submit a grant application for state funding, make the necessary assurances and certifications and be empowered to enter into an agreement with the NCDOT to provide rural public transportation services.

I (*Certifying Official's Name*)* _____ (*Certifying Official's Title*) _____ do hereby certify that the above is a true and correct copy of an excerpt from the minutes of a meeting of the (*Name of Applicant's Governing Board*) _____ duly held on the _____ day of _____, _____.

Signature of Certifying Official

***Note that the authorized official, certifying official, and notary public should be three separate individuals.**

Seal Subscribed and sworn to me (*date*) _____

*Notary Public **

Printed Name and Address

My commission expires (*date*) _____

Affix Notary Seal Here

Special Section 5333(b) Warranty For Application to the Nonurbanized Area Formula Program

The following language shall be made part of the contract of assistance with the State or other public body charged with allocation and administration of funds provided under the Community Transportation Program (CTP):

A. General Application

The Public Body (The North Carolina Department of Transportation) agrees that the terms and conditions of this warranty, as set forth below, shall apply for the protection of the transportation related employees of any employer providing transportation services assisted by the project,

Cabarrus County

(Legal Name of Applicant) and the transportation related employees of any other surface public transportation providers in the transportation service area of the project.

The Public Body shall provide to the U. S. Department of Labor and maintain at all times during the Project an accurate, up-to-date listing of all existing transportation providers which are eligible Recipients of transportation assistance funded by the Project, in the transportation service area of the Project, and any labor organizations representing the employees of such providers.

Certification by the Public Body to the U. S. Department of Labor that the designated Recipients have indicated in writing acceptance of the terms and conditions of the warranty arrangement will be sufficient to permit the flow of CTP funding in the absence of a finding of noncompliance by the Department of Labor.

B. Standard Terms and Conditions

(1) The Project shall be carried out in such a manner and upon such terms and conditions as will not adversely affect employees of the Recipient and of any other surface public transportation provider in the transportation service area of the Project. It shall be an obligation of the Recipient to assure that any and all transportation services assisted by the Project are contracted for and operated in such a manner that they do not impair the rights and interests of affected employees. The term "Project," as used herein, shall not be limited to the particular facility, service, or operation assisted by Federal funds, but shall include any changes, whether organizational, operational, technological, or otherwise, which are a result of the assistance provided. The phrase "as a result of the Project," shall, when used in this arrangement, include events related to the Project occurring in anticipation of, during, and subsequent to the Project and any program of efficiencies or economies related thereto; provided, however, that volume rises and falls of business, or changes in volume and character of employment brought about solely by causes other than the Project (including any economies or efficiencies unrelated to the Project) are not within the purview of this arrangement.

**SFY 2014 Community Transportation Program (CTP) Grant Application
Special Section 5333(b) Warranty**

An employee covered by this arrangement, who is not dismissed, displaced or otherwise worsened in his/her position with regard to employment as a result of the Project, but who is dismissed, displaced or otherwise worsened solely because of the total or partial termination of the Project or exhaustion of Project funding shall not be deemed eligible for a dismissal or displacement allowance within the meaning of paragraphs (6) and (7) of this arrangement.

(2) Where employees of a Recipient are represented for collective bargaining purposes, all Project services provided by that Recipient shall be provided under and in accordance with any collective bargaining agreement applicable to such employees which is then in effect. This Arrangement does not create any collective bargaining relationship where one does not already exist or between any Recipient and the employees of another employer. Where the Recipient has no collective bargaining relationship with the Unions representing employees in the service area, the Recipient will not take any action which impairs or interferes with the rights, privileges, and benefits and/or the preservation or continuation of the collective bargaining rights of such employees.

(3) All rights, privileges, and benefits (including pension rights and benefits) of employees covered by this arrangement (including employees having already retired) under existing collective bargaining agreements or otherwise, or under any revision or renewal thereof, shall be preserved and continued; provided, however, that such rights, privileges and benefits which are not foreclosed from further bargaining under applicable law or contract may be modified by collective bargaining and agreement by the Recipient and the Union involved to substitute other rights, privileges and benefits. Unless otherwise provided, nothing in this arrangement shall be deemed to restrict any rights the Recipient may otherwise have to direct the working forces and manage its business as it deemed best, in accordance with the applicable collective bargaining agreement.

(4) The collective bargaining rights of employees covered by this arrangement, including the right to arbitrate labor disputes and to maintain union security and checkoff arrangements, as provided by applicable laws, policies and/or existing collective bargaining agreements, shall be preserved and continued. Provided, however, that this provision shall not be interpreted so as to require the Recipient to retain any such rights which exist by virtue of a collective bargaining agreement after such agreement is no longer in effect.

The Recipient agrees that it will bargain collectively with the Union or otherwise arrange for the continuation of collective bargaining, and that it will enter into agreements with the Union or arrange for such agreements to be entered into, relative to all subjects which are or may be proper subjects of collective bargaining. If, at any time, applicable law or contracts permit or grant to employees covered by this arrangement the right to utilize any economic measures, nothing in this arrangement shall be deemed to foreclose the exercise of such right.

(5)(a) The Recipient shall provide to all affected employees sixty (60) days' notice of intended actions which may result in displacements or dismissals or rearrangements of the working forces as a result of the Project. In the case of employees represented by a Union, such notice shall be provided by certified mail through their representatives. The notice shall contain a full and adequate statement of the proposed changes, and an estimate of the number of

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employees affected by the intended changes, and the number and classifications of any jobs within the jurisdiction and control of the Recipient, including those in the employment of any entity bound by this arrangement pursuant to paragraph (21), available to be filled by such affected employees.

(5)(b) The procedures of this subparagraph shall apply to cases where notices involve employees represented by a Union for collective bargaining purposes. At the request of either the Recipient or the representatives of such employees, negotiations for the purposes of reaching agreement with respect to the application of the terms and conditions of this arrangement shall commence immediately. These negotiations shall include determining the selection of forces from among the mass transportation employees who may be affected as a result of the Project, to establish which such employees shall be offered employment for which they are qualified or can be trained. If no agreement is reached within twenty (20) days from the commencement of negotiations, any party to the dispute may submit the matter to dispute settlement procedures in accordance with paragraph (15) of this arrangement. Unless the parties otherwise mutually agree in writing, no change in operations, services, facilities or equipment within the purview of this paragraph (5) shall occur until after either: 1) an agreement with respect to the application of the terms and conditions of this arrangement to the intended change(s) is reached; 2) the decision of the arbitrator has been rendered pursuant to this subparagraph (b); or 3) an arbitrator selected pursuant to Paragraph (15) of this arrangement determines that the intended change(s) may be instituted prior to the finalization of implementing arrangements.

(5)(c) In the event of a dispute as to whether an intended change within the purview of this paragraph (5) may be instituted at the end of the 60-day notice period and before an implementing agreement is reached or a final arbitration decision is rendered pursuant to subparagraph (b), any involved party may immediately submit that issue to arbitration under paragraph (15) of this arrangement. In any such arbitration, the arbitrator shall rely upon the standards and criteria utilized by the Surface Transportation Board (and its predecessor agency, the Interstate Commerce Commission) to address the “preconsummation” issue in cases involving employee protections pursuant to 49 U.S.C. Section 11326 (or its predecessor, Section 5(2)(f) of the Interstate Commerce Act, as amended). If the Recipient demonstrates, as a threshold matter in any such arbitration, that the intended action is a trackage rights, lease proceeding or similar transaction, and not a merger, acquisition, consolidation, or other similar transaction, the burden shall then shift to the involved labor organization(s) to prove that under the standards and criteria referenced above, the intended action should not be permitted to be instituted prior to the effective date of a negotiated or arbitrated implementing agreement. If the Recipient fails to demonstrate that the intended action is a trackage rights, lease proceeding, or similar transaction, it shall be the burden of the Recipient to prove that under the standards and criteria referenced above, the intended action should be permitted to be instituted prior to the effective date of a negotiated or arbitrated implementing agreement. For purposes of any such arbitration, the time period within which the parties are to respond to the list of potential arbitrators submitted by the American Arbitration Association Service shall be five (5) days, the notice of hearing may be given orally or by facsimile, the hearing will be held promptly, the award of the arbitrator shall be rendered promptly and, unless otherwise agreed to by the parties, no later than fourteen (14) days from the date of closing

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the hearings, with five (5) additional days for mailing if posthearing briefs are requested by either party. The intended change shall not be instituted during the pendency of any arbitration proceedings under this subparagraph (c).

(5)(d) If an intended change within the purview of this paragraph (5) is instituted before an implementing agreement is reached or a final arbitration decision is rendered pursuant to subparagraph (b), all employees affected shall be kept financially whole, as if the noticed and implemented action has not taken place, from the time they are affected until the effective date of an implementing agreement or final arbitration decision. This protection shall be in addition to the protective period defined in paragraph (14) of this arrangement, which period shall begin on the effective date of the implementing agreement or final arbitration decision rendered pursuant to subparagraph (b).

An employee selecting, bidding on, or hired to fill any position established as a result of a noticed and implemented action prior to the consummation of an implementing agreement or final arbitration decision shall accumulate no benefits under this arrangement as a result thereof during that period prior to the consummation of an implementing agreement or final arbitration decision pursuant to subparagraph (b).

(6)(a) Whenever an employee, retained in service, recalled to service, or employed by the Recipient pursuant to paragraphs (5), (7)(e), or (18) hereof is placed in a worse position with respect to compensation as a result of the Project, the employee shall be considered a "displaced employee", and shall be paid a monthly "displacement allowance" to be determined in accordance with this paragraph. Said displacement allowance shall be paid each displaced employee during the protective period so long as the employee is unable, in the exercise of his/her seniority rights, to obtain a position producing compensation equal to or exceeding the compensation the employee received in the position from which the employee was displaced, adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for.

(6)(b) The displacement allowance shall be a monthly allowance determined by computing the total compensation received by the employee, including vacation allowances and monthly compensation guarantees, and his/her total time paid for during the last twelve (12) months in which the employee performed compensated service more than fifty per centum of each such months, based upon the employee's normal work schedule, immediately preceding the date of his/her displacement as a result of the Project, and by dividing separately the total compensation and the total time paid for by twelve, thereby producing the average monthly compensation and the average monthly time paid for. Such allowance shall be adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for. If the displaced employee's compensation in his/her current position is less in any month during his/her protective period than the aforesaid average compensation (adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for), the employee shall be paid the difference, less compensation for any time lost on account of voluntary absences to the extent that the employee is not available for service equivalent to his/her average monthly time, but the employee shall be compensated in addition thereto at the rate of the current position for any time worked in excess of the average

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monthly time paid for. If a displaced employee fails to exercise his/her seniority rights to secure another position to which the employee is entitled under the then existing collective bargaining agreement, and which carries a wage rate and compensation exceeding that of the position which the employee elects to retain, the employee shall thereafter be treated, for the purposes of this paragraph, as occupying the position the employee elects to decline.

(6)(c) The displacement allowance shall cease prior to the expiration of the protective period in the event of the displaced employee's resignation, death, retirement, or dismissal for cause in accordance with any labor agreement applicable to his/her employment.

(7)(a) Whenever any employee is laid off or otherwise deprived of employment as a result of the Project, in accordance with any collective bargaining agreement applicable to his/her employment, the employee shall be considered a "dismissed employee" and shall be paid a monthly dismissal allowance to be determined in accordance with this paragraph. Said dismissal allowance shall first be paid each dismissed employee on the thirtieth (30th) day following the day on which the employee is "dismissed" and shall continue during the protective period, as follow:

Employee's length of Service prior to adverse effect	Period of protection
1 day to 6 years	equivalent period
6 years or more	6 years

The monthly dismissal allowance shall be equivalent to one-twelfth (1/12th) of the total compensation received by the employee in the last twelve (12) months of his/her employment in which the employee performed compensation service more than fifty per centum of each such month based on the employee's normal work schedule to the date on which the employee was first deprived of employment as a result of the Project. Such allowance shall be adjusted to reflect subsequent general wage adjustments, including cost of living adjustments where provided for.

(7)(b) An employee shall be regarded as deprived of employment and entitled to a dismissal allowance when the position the employee holds is abolished as a result of the Project, or when the position the employee holds is not abolished but the employee loses that position as a result of the exercise of seniority rights by an employee whose position is abolished as a result of the Project or as a result of the exercise of seniority rights by other employees brought about as a result of the Project, and the employee is unable to obtain another position, either by the exercise of the employee's seniority rights, or through the Recipient, in accordance with subparagraph (e). In the absence of proper notice followed by an agreement or decision pursuant to paragraph (5) hereof, no employee who has been deprived of employment as a result of the Project shall be required to exercise his/her seniority rights to secure another position in order to qualify for a dismissal allowance hereunder.

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(7)(c) Each employee receiving a dismissal allowance shall keep the Recipient informed as to his/her current address and the current name and address of any other person by whom the employee may be regularly employed, or if the employee is self-employed.

(7)(d) The dismissal allowance shall be paid to the regularly assigned incumbent of the position abolished. If the position of an employee is abolished when the employee is absent from service, the employee will be entitled to the dismissal allowance when the employee is available for service. The employee temporarily filling said position at the time it was abolished will be given a dismissal allowance on the basis of that position, until the regular employee is available for service, and thereafter shall revert to the employee's previous status and will be given the protections of the agreement in said position, if any are due him/her.

(7)(e) An employee receiving a dismissal allowance shall be subject to call to return to service by the employee's former employer; notification shall be in accordance with the terms of the then-existing collective bargaining agreement if the employee is represented by a union. Prior to such call to return to work by his/her employer, the employee may be required by the Recipient to accept reasonably comparable employment for which the employee is physically and mentally qualified, or for which the employee can become qualified after a reasonable training or retraining period, provided it does not require a change in residence or infringe upon the employment rights of other employees under then-existing collective bargaining agreements.

(7)(f) When an employee who is receiving a dismissal allowance again commences employment in accordance with subparagraph (e) above, said allowance shall cease while the employee is so reemployed, and the period of time during which the employee is so reemployed shall be deducted from the total period for which the employee is entitled to receive a dismissal allowance. During the time of such reemployment, the employee shall be entitled to the protections of this arrangement to the extent they are applicable.

(7)(g) The dismissal allowance of any employee who is otherwise employed shall be reduced to the extent that the employee's combined monthly earnings from such other employment or self-employment, any benefits received from any unemployment insurance law, and his/her dismissal allowance exceed the amount upon which the employee's dismissal allowance is based. Such employee, or his/her union representative, and the Recipient shall agree upon a procedure by which the Recipient shall be kept currently informed of the earnings of such employee in employment other than with the employee's former employer, including self-employment, and the benefits received.

(7)(h) The dismissal allowance shall cease prior to the expiration of the protective period in the event of the failure of the employee without good cause to return to service in accordance with the applicable labor agreement, or to accept employment as provided under subparagraph (e) above, or in the event of the employee's resignation, death, retirement, or dismissal for cause in accordance with any labor agreement applicable to his/her employment.

(7)(i) A dismissed employee receiving a dismissal allowance shall actively seek and not refuse other reasonably comparable employment offered him/her for which the employee is

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physically and mentally qualified and does not require a change in the employee's place of residence. Failure of the dismissed employee to comply with this obligation shall be grounds for discontinuance of the employee's allowance; provided that said dismissal allowance shall not be discontinued until final determination is made either by agreement between the Recipient and the employee or his/her representative, or by final arbitration decision rendered in accordance with paragraph (15) of this arrangement that such employee did not comply with this obligation.

(8) In determining length of service of a displaced or dismissed employee for purposes of this arrangement, such employee shall be given full service credits in accordance with the records and labor agreements applicable to him/her and the employee shall be given additional service credits for each month in which the employee receives a dismissal or displacement allowance as if the employee were continuing to perform services in his/her former position.

(9) No employee shall be entitled to either a displacement or dismissal allowance under paragraphs (6) or (7) hereof because of the abolishment of a position to which, at some future time, the employee could have bid, been transferred, or promoted.

(10) No employee receiving a dismissal or displacement allowance shall be deprived, during the employee's protected period, of any rights, privileges, or benefits attaching to his/her employment, including, without limitation, group life insurance, hospitalization and medical care, free transportation for the employee and the employee's family, sick leave, continued status and participation under any disability or retirement program, and such other employee benefits as Railroad Retirement, Social Security, Workmen's Compensation, and unemployment compensation, as well as any other benefits to which the employee may be entitled under the same conditions and so long as such benefits continue to be accorded to other employees of the bargaining unit, in active service or furloughed as the case may be.

(11)(a) Any employee covered by this arrangement who is retained in the service of his/her employer, or who is later restored to service after being entitled to receive a dismissal allowance, and who is required to change the point of his/her employment in order to retain or secure active employment with the Recipient in accordance with this arrangement, and who is required to move his/her place of residence, shall be reimbursed for all expenses of moving his/her household and other personal effects, for the traveling expenses for the employee and members of the employee's immediate family, including living expenses for the employee and the employee's immediate family, and for his/her own actual wage loss during the time necessary for such transfer and for a reasonable time thereafter, not to exceed five (5) working days. The exact extent of the responsibility of the Recipient under this paragraph, and the ways and means of transportation, shall be agreed upon in advance between the Recipient and the affected employee or the employee's representatives.

(11)(b) If any such employee is laid off within three (3) years after changing his/her point of employment in accordance with paragraph (a) hereof, and elects to move his/her place of residence back to the original point of employment, the Recipient shall assume the expenses, losses and costs of moving to the same extent provided in subparagraph (a) of this paragraph (11) and paragraph (12)(a) hereof.

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(11)(c) No claim for reimbursement shall be paid under the provisions of this paragraph unless such claim is presented to the Recipient in writing within ninety (90) days after the date on which the expenses were incurred.

(11)(d) Except as otherwise provided in subparagraph (b), changes in place of residence, subsequent to the initial changes as a result of the Project, which are not a result of the Project but grow out of the normal exercise of seniority rights, shall not be considered within the purview of this paragraph.

(12)(a) The following conditions shall apply to the extent they are applicable in each instance to any employee who is retained in the service of the employer (or who is later restored to service after being entitled to receive a dismissal allowance), who is required to change the point of his/her employment as a result of the Project, and is thereby required to move his/her place of residence.

If the employee owns his/her own home in the locality from which the employee is required to move, the employee shall, at the employee's option, be reimbursed by the Recipient for any loss suffered in the sale of the employee's home for less than its fair market value, plus conventional fees and closing costs, such loss to be paid within thirty (30) days of settlement or closing on the sale of the home. In each case, the fair market value of the home in question shall be determined, as of a date sufficiently prior to the date of the Project, so as to be unaffected thereby. The Recipient shall, in each instance, be afforded an opportunity to purchase the home at such fair market value before it is sold by the employee to any other person and to reimburse the seller for his/her conventional fees and closing costs.

If the employee is under a contract to purchase his/her home, the Recipient shall protect the employee against loss under such contract, and in addition, shall relieve the employee from any further obligation thereunder.

If the employee holds an unexpired lease of a dwelling occupied as the employee's home, the Recipient shall protect the employee from all loss and cost in securing the cancellation of said lease.

(12)(b) No claim for loss shall be paid under the provisions of this paragraph unless such claim is presented to the Recipient in writing within one year after the effective date of the change in residence.

(12)(c) Should a controversy arise in respect to the value of the home, the loss sustained in its sale, the loss under a contract for purchase, loss and cost in securing termination of a lease, or any other question in connection with these matters, it shall be decided through a joint conference between the employee, or his/her union, and the Recipient. In the event they are unable to agree, the dispute or controversy may be referred by the Recipient or the union to a board of competent real estate appraisers selected in the following manner: one (1) to be selected by the representatives of the employee, and one (1) by the Recipient, and these two, if unable to agree within thirty (30) days upon the valuation, shall endeavor by agreement

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with ten (10) days thereafter to select a third appraiser or to agree to a method by which a third appraiser shall be selected, and failing such agreement, either party may request the State and local Board of Real Estate Commissioners to designate within ten (10) days a third appraiser, whose designation will be binding upon the parties and whose jurisdiction shall be limited to determination of the issues raised in this paragraph only. A decision of a majority of the appraisers shall be required and said decision shall be final, binding, and conclusive. The compensation and expenses of the neutral appraiser including expenses of the appraisal board, shall be borne equally by the parties to the proceedings. All other expenses shall be paid by the party incurring them, including the compensation of the appraiser selected by such party.

(12)(d) Except as otherwise provided in paragraph (11)(b) hereof, changes in place of residence, subsequent to the initial changes as a result of the Project, which are not a result of the Project but grow out of the normal exercise of seniority rights, shall not be considered within the purview of this paragraph.

(12)(e) "Change in residence" means transfer to a work location which is either (A) outside a radius of twenty (20) miles of the employee's former work location and farther from the employee's residence than was his/her former work location, or (B) is more than thirty (30) normal highway route miles from the employee's residence and also farther from his/her residence than was the employee's former work location.

(13)(a) A dismissed employee entitled to protection under this arrangement may, at the employee's option within twenty-one (21) days of his/her dismissal, resign and (in lieu of all other benefits and protections provided in this arrangement) accept a lump sum payment computed in accordance with section (9) of the Washington Job Protection Agreement of May 1936:

Length of Service	Separation Allowance
1 year and less than 2 years	3 months' pay
2 years and less than 3 years	6 months' pay
3 years and less than 5 years	9 months' pay
5 years and less than 10 years	12 months' pay
10 years and less than 15 years	12 months' pay
15 years and over	12 months' pay

In the case of an employee with less than one year's service, five days' pay, computed by multiplying by 5 the normal daily earnings (including regularly scheduled overtime, but excluding other overtime payments) received by the employee in the position last occupied, for each month in which the employee performed service, will be paid as the lump sum.

Length of service shall be computed as provided in Section 7(b) of the Washington Job Protection Agreement, as follows:

For the purposes of this arrangement, the length of service of the employee shall be determined from the date the employee last acquired an employment status with the employing carrier and the employee shall be given credit for one month's service for each

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month in which the employee performed any service (in any capacity whatsoever) and twelve (12) such months shall be credited as one year's service. The employment status of an employee shall not be interrupted by furlough in instances where the employee has a right to and does return to service when called. In determining length of service of an employee acting as an officer or other official representative of an employee organization, the employee will be given credit for performing service while so engaged on leave of absence from the service of a carrier.

(13)(b) One month's pay shall be computed by multiplying by 30 the normal daily earnings (including regularly scheduled overtime, but excluding other overtime payments) received by the employee in the position last occupied prior to time of the employee's dismissal as a result of the Project.

(14) Whenever used herein, unless the context requires otherwise, the term "protective period" means that period of time during which a displaced or dismissed employee is to be provided protection hereunder and extends from the date on which an employee is displaced or dismissed to the expiration of six (6) years therefrom, provided, however, that the protective period for any particular employee during which the employee is entitled to receive the benefits of these provisions shall not continue for a longer period following the date the employee was displaced or dismissed than the employee's length of service, as shown by the records and labor agreements applicable to his/her employment prior to the date of the employee's displacement or dismissal.

(15)(a) In the event that employee(s) are represented by a Union, any dispute, claim, or grievance arising from or relating to the interpretation, application or enforcement of the provisions of this arrangement, not otherwise governed by paragraph 12(c), the Labor-Management Relations Act, as amended, the Railway Labor Act, as amended, or by impasse resolution provisions in a collective bargaining or protective arrangement involving the Recipient and the Union, which cannot be settled by the parties thereto within thirty (30) days after the dispute or controversy arises, may be referred by any such party to any final and binding disputes settlement procedure acceptable to the parties. In the event they cannot agree upon such procedure, the dispute, claim, or grievance may be submitted at the written request of the Recipient or the Union to final and binding arbitration. Should the parties be unable to agree upon the selection of a neutral arbitrator within ten (10) days, any party may request the American Arbitration Association to furnish, from among arbitrators who are then available to serve, five (5) arbitrators from which a neutral arbitrator shall be selected. The parties shall, within five (5) days after the receipt of such list, determine by lot the order of elimination and thereafter each shall, in that order, alternately eliminate one name until only one name remains. The remaining person on the list shall be the neutral arbitrator. Unless otherwise provided, in the case of arbitration proceedings, under paragraph (5) of this arrangement, the arbitration shall commence within fifteen (15) days after selection or appointment of the neutral arbitrator, and the decision shall be rendered within forty-five (45) days after the hearing of the dispute has been concluded and the record closed. The decision shall be final and binding. All the conditions of the arrangement shall continue to be effective during the arbitration proceedings.

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(15)(b) The compensation and expenses of the neutral arbitrator, and any other jointly incurred expenses, shall be borne equally by the Union(s) and Recipient, and all other expenses shall be paid by the party incurring them.

(15)(c) In the event that employee(s) are not represented by a Union, any dispute, claim, or grievance arising from or relating to the interpretation, application or enforcement of the provisions of this arrangement which cannot be settled by the Recipient and the employee(s) within thirty (30) days after the dispute or controversy arises, may be referred by any such party to any final and binding dispute settlement procedure acceptable to the parties, or in the event the parties cannot agree upon such a procedure, the dispute or controversy may be referred to the Secretary of Labor for a final and binding determination.

(15)(d) In the event of any dispute as to whether or not a particular employee was affected by the Project, it shall be the obligation of the employee or the representative of the employee to identify the Project and specify the pertinent facts of the Project relied upon. It shall then be the burden of the Recipient to prove that factors other than the Project affected the employee. The claiming employee shall prevail if it is established that the Project had an effect upon the employee even if other factors may also have affected the employee. (See Hodgson's Affidavit in Civil Action No. 825-71).

(16) The Recipient will be financially responsible for the application of these conditions and will make the necessary arrangements so that any employee covered by this arrangement may file a written claim of its violation, through the Union, or directly if the employee is outside the bargaining unit, with the Recipient within sixty (60) days of the date the employee is terminated or laid off as a result of the Project, or within eighteen (18) months of the date the employee's position with respect to his/her employment is otherwise worsened as a result of the Project. In the latter case, if the events giving rise to the claim have occurred over an extended period, the 18-month limitation shall be measured from the last such event. No benefits shall be payable for any period prior to six (6) months from the date of the filing of any claim. Unless such claims are filed with the Recipient within said time limitations, the Recipient shall thereafter be relieved of all liabilities and obligations related to the claim.

The Recipient will fully honor the claim, making appropriate payments, or will give notice to the claimant or his/her representative of the basis for denying or modifying such claim, giving reasons therefore. If the Recipient fails to honor such claim, the Union or non-bargaining unit employee may invoke the following procedures for further joint investigation of the claim by giving notice in writing. Within ten (10) days from the receipt of such notice, the parties shall exchange such factual material as may be requested of them relevant to the disposition of the claim and shall jointly take such steps as may be necessary or desirable to obtain from any third party such additional factual materials as may be relevant. In the event the Recipient rejects the claim, the claim may be processed to arbitration as hereinabove provided by paragraph (15).

(17) Nothing in this arrangement shall be construed as depriving any employee of any rights or benefits which such employee may have under existing employment or collective bargaining agreements or otherwise; provided that there shall be no duplication of benefits to

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any employee, and, provided further, that any benefit under this arrangement shall be construed to include the conditions, responsibilities, and obligations accompanying such benefit. This arrangement shall not be deemed a waiver of any rights of any Union or of any represented employee derived from any other agreement or provision of federal, state or local law.

(18) During the employee's protective period, a dismissed employee shall, if the employee so requests, in writing, be granted priority of employment or reemployment to fill any vacant position within the jurisdiction and control of the Recipient reasonably comparable to that which the employee held when dismissed, including those in the employment of any entity bound by this arrangement pursuant to paragraph (21) herein, for which the employee is, or by training or retraining can become, qualified; not, however, in contravention of collective bargaining agreements related thereto. In the event such employee requests such training or re-training to fill such vacant position, the Recipient shall provide for such training or re-training at no cost to the employee. The employee shall be paid the salary or hourly rate provided for in the applicable collective bargaining agreement or otherwise established in personnel policies or practices for such position, plus any displacement allowance to which the employee may be otherwise entitled. If such dismissed employee who has made such request fails, without good cause, within ten (10) days to accept an offer of a position comparable to that which the employee held when dismissed for which the employee is qualified, or for which the employee has satisfactorily completed such training, the employee shall, effective at the expiration of such ten-day period, forfeit all rights and benefits under this arrangement.

As between employees who request employment pursuant to this paragraph, the following order where applicable shall prevail in hiring such employees:

(a) Employees in the craft or class of the vacancy shall be given priority over employees without seniority in such craft or class;

(b) As between employees having seniority in the craft or class of the vacancy, the senior employees, based upon their service in that craft or class, as shown on the appropriate seniority roster, shall prevail over junior employees;

(c) As between employees not having seniority in the craft or class of the vacancy, the senior employees, based upon their service in the crafts or classes in which they do have seniority as shown on the appropriate seniority rosters, shall prevail over junior employees.

(19) The Recipient will post, in a prominent and accessible place, a notice stating that the Recipient has received federal assistance under the Federal Transit statute and has agreed to comply with the provisions of 49 U.S.C., Section 5333(b). This notice shall also specify the terms and conditions set forth herein for the protection of employees. The Recipient shall maintain and keep on file all relevant books and records in sufficient detail as to provide the basic information necessary to the proper application, administration, and enforcement of this arrangement and to the proper determination of any claims arising thereunder.

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(20) In the event the Project is approved for assistance under the statute, the foregoing terms and conditions shall be made part of the contract of assistance between the federal government and the applicant for federal funds and between the applicant and any recipient of federal funds; provided, however, that this arrangement shall not merge into the contract of assistance, but shall be independently binding and enforceable by and upon the parties thereto, and by any covered employee or his/her representative, in accordance with its terms, nor shall any other employee protective agreement merge into this arrangement, but each shall be independently binding and enforceable by and upon the parties thereto, in accordance with its terms.

(21) This arrangement shall be binding upon the successors and assigns of the parties hereto, and no provisions, terms, or obligations herein contained shall be affected, modified, altered, or changed in any respect whatsoever by reason of the arrangements made by or for the Recipient to manage and operate the system.

Any person, enterprise, body, or agency, whether publicly - or privately-owned, which shall undertake the management, provision and/or operation of the Project services or the Recipient's transit system, or any part or portion thereof, under contractual arrangements of any form with the Recipient, its successors or assigns, shall agree to be bound by the terms of this arrangement and accept the responsibility with the Recipient for full performance of these conditions. As a condition precedent to any such contractual arrangements, the Recipient shall require such person, enterprise, body or agency to so agree.

(22) In the event of the acquisition, assisted with Federal funds, of any transportation system or services, or any part or portion thereof, the employees of the acquired entity shall be assured employment, in comparable positions, within the jurisdiction and control of the acquiring entity, including positions in the employment of any entity bound by this arrangement pursuant to paragraph (21). All persons employed under the provisions of this paragraph shall be appointed to such comparable positions without examination, other than that required by applicable federal, state or federal law or collective bargaining agreement, and shall be credited with their years of service for purposes of seniority, vacations, and pensions in accordance with the records of their former employer and/or any applicable collective bargaining agreements.

(23) The employees covered by this arrangement shall continue to receive any applicable coverage under Social Security, Railroad Retirement, Workmen's Compensation, unemployment compensation, and the like. In no event shall these benefits be worsened as a result of the Project.

(24) In the event any provision of this arrangement is held to be invalid, or otherwise unenforceable under the federal, state, or local law, in the context of a particular Project, the remaining provisions of this arrangement shall not be affected and the invalid or unenforceable provision shall be renegotiated by the Recipient and the interested Union representatives, if any, of the employees involved for purpose of adequate replacement under Section 5333(b). If such negotiation shall not result in mutually satisfactory agreement any party may invoke the jurisdiction of the Secretary of Labor to determine substitute fair and

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equitable employee protective arrangements for application only to the particular Project, which shall be incorporated in this arrangement only as applied to that Project, and any other appropriate action, remedy, or relief.

(25) If any employer of the employees covered by this arrangement shall have rearranged or adjusted its forces in anticipation of the Project, with the effect of depriving an employee of benefits to which the employee should be entitled under this arrangement, the provisions of this arrangement shall apply to such employee as of the date when the employee was so affected.

C. Acceptance of Special Section 5333(b) Warranty

I, (Name and Title) _____
(Name and Title)

do hereby certify that

(Legal Name of Applicant/Recipient)

has agreed to the terms and conditions of this Warranty; will accept this agreement as part of the contract of assistance with the North Carolina Department of Transportation; and **will post, in a prominent and accessible place, the terms and conditions of the Warranty with a notice stating that the Recipient has received federal assistance under the Federal Transit statute and has agreed to comply with these terms.**

Signature of Authorized Official

Seal/ Subscribed and sworn to me (date) _____

Notary Public

Printed Name and Address

My commission expires (date) _____



SECTION 5311 TITLE VI PROGRAM REPORT

Part A (complete either Part A or Part B)

Legal Name of Applicant: Cabarrus County

I certify that to the best of my knowledge, **No complaints or lawsuits** alleging discrimination have been filed against *(Transit System Name)* Cabarrus Count Transportation during the period **July 1, 2011 through June 30, 2012**.

Signature of Authorized Official

Date

Type Name and Title of Authorized Official

Part B (complete either Part A or Part B)

The following Title VI complaints or lawsuits alleging discrimination have been filed with
(Transit System Name) _____ **during the period July 1, 2011 through June 30, 2012.**

Complainant Name/Address/Telephone Number	Date	Description	Status/Outcome

(Attach an additional page if required.)

I certify that to the best of my knowledge, the above described complaints or lawsuits alleging discrimination have been filed against *(Transit System Name)* _____ during the period July 1, 2011 through June 30, 2012.

Signature of Authorized Official

Date

Type Name and Title of Authorized Official

DBE GOOD FAITH EFFORTS CERTIFICATION

This is to certify that in all purchase and contract selections (*Legal Name of Applicant*) Cabarrus County is committed to and shall make good faith efforts to purchase from and award contracts to Disadvantaged Business Enterprises (DBEs).

DBE good faith efforts will include the following items that are indicated by check mark(s) or narrative:

<u>MINIMUM</u> Effort Required by PTD	Check all that apply	Description
	<input checked="" type="checkbox"/>	Write a letter to Certified DBEs in the service area to inform them of purchase or contract opportunities;
▷	<input checked="" type="checkbox"/>	Document telephone calls, emails and correspondence with or on behalf of DBEs;
	<input checked="" type="checkbox"/>	Advertise purchase and contract opportunities on local TV Community Cable Network;
	<input checked="" type="checkbox"/>	Request purchase/contract price quotes/bids from DBEs;
	<input checked="" type="checkbox"/>	Monitor newspapers for new businesses that are DBE eligible
▷	<input checked="" type="checkbox"/>	Encourage interested eligible firms to become NCDOT certified. Interested firms should refer to http://www.ncdot.gov/business/ocs/dbe/#FAQ10 or contact the office of contractual services at (919) 707-4800 for more information
▷	<input checked="" type="checkbox"/>	Encourage interested firms to contact the Office of Historically Underutilized Businesses at (919) 807-2330 for more information.
▷	<input checked="" type="checkbox"/>	Consult NCDOT Certified DBE Directory. A DBE company will be listed in the DBE Directory for each work type or area of specialization that it performs. You may obtain a copy of this directory at https://partner.ncdot.gov/VendorDirectory/default.html
	<input type="checkbox"/>	Other efforts: Describe: _____
	<input type="checkbox"/>	Other efforts: Describe: _____

You may obtain a copy of the USDOT Disadvantaged Business Enterprise Program Title 49 Part 26 at <http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&tpl=%2Findex.tpl>

Reminder: Documentation of all good faith efforts shall be retained for a period of five (5) years following the end of the fiscal year.

I certify that, to the best of my knowledge, the above information describes the DBE good faith efforts.

Signature of Authorized Official

Date

Type Name and Title of Authorized Official



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Cabarrus County

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Public Notices

Board of Commissioners Public Hearing Notices - 6:30 pm

Notice Subject	Meeting Date	Posted Date
NCDOT Public Transportation Division - Section 5311 Grant <small>NEW</small>	12/17/2012	12/5/2012
Project Tuxedo Economic Development Grant	11/19/2012	11/7/2012
HOME Program	8/20/2012	8/7/2012
TEXT2012-00001-Proposed Changes to the Cabarrus County Zoning Ordinance	7/16/2012	7/3/2012
Corning Economic Development Grant	7/2/2012	6/19/2012
Proposed Cabarrus County Budget for Fiscal Year 2013	6/18/2012	5/8/2012
Rural Operating Assistance Program (ROAP) Funding	6/18/2012	6/5/2012
Corning Economic Development Grant	6/18/2012	6/6/2012
Corning Economic Development Grant	4/16/2012	4/3/2012
Farmland Protection Plan	2/20/2012	2/7/2012
HOME Investment Partnership Program	1/17/2012	1/4/2012
Elderly and Disabled Grant Program	1/17/2012	1/4/2012
Job Access and Reverse Commute (JARC) Grant	1/17/2012	1/4/2012
Community Transportation Program	1/17/2012	1/4/2012
Schedule of Values	9/19/2011	8/16/2011

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- Boards And Committees

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- Learn About Cabarrus County's Sustainability Initiatives

Font Size: a a A

Public Notices

Notice Subject	Meeting Date	Posted Date
Board of Commissioners Notice of Special Meeting	11/29/2012	11/21/2012
Mt. Pleasant High School Communications Tower Lease	9/17/2012	8/21/2012
Advertisement for Upset Bids Sale of County Property (Old Bethel School Property)	8/27/2012	8/17/2012
Advertisement for Sealed Bids Sale of County Property (Old Bethel School Property)	8/17/2012	8/7/2012
Advertisement for Sealed Bids Sale of County Property (Old Bethel School Property)	8/16/2012	8/6/2012
Advertisement for Sealed Bids Sale of County Property (Old Bethel School Property)	8/6/2012	7/27/2012
Board of Commissioners Notice of Special Meeting	8/1/2012	7/24/2012
Advertisement for Sealed Bids Sale of County Property (Old Bethel School Property)	7/27/2012	7/17/2012
Advertisement for Sealed Bids Sale of County Property (Old Bethel School Property)	6/29/2012	6/1/2012
Mt. Pleasant High School Communications Tower Lease	5/21/2012	5/8/2012

Planning & Zoning Commission Public Hearing Notices - 7 pm

Notice Subject	Meeting Date	Posted Date
Rezoning Request: Applicant - Larry Wallace Engines	3/13/2012	4/9/2012
Conditional Use Permit Request by WSACC	9/11/2012	8/16/2012

Resident

- Public Safety
- Home and Property
- Voting and Elections
- Going Green
- Education and Recreation
- Family Services
- Senior Services
- Getting Involved

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- Building Your Business
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Public Hearing Notice

This is to inform the public that a public hearing will be held on the proposed FY2014 Community Transportation Program Application to be submitted to the North Carolina Department of Transportation no later than December 28, 2012. The public hearing will be held on December 17, 2012 at 6:30 PM before the Board of Commissioners in the Governmental Center Commissioners' Meeting Room, 2nd floor, located at 65 Church Street SE, Concord, NC 28025.

If reasonable accommodations are needed, please contact Tony Harris, the ADA Coordinator at 704-920-2100 at least 48 hours prior to the public hearing.

The Community Transportation Program provides assistance to coordinate existing transportation programs operating in Cabarrus County as well as provides transportation options and services for the communities within this service area. These services are currently provided using Federal and State Funds. Services are rendered by Cabarrus County Transportation.

Total estimate amount requested for the period July 1, 2013 - June 30, 2014.

<u>Project</u>	<u>Total Amount</u>	<u>Local Share</u>
Administrative	\$350,547.00	\$52,583.00 (15%)
Capital (Vehicles & Other)	\$370,900.00	\$37,090.00 (10%)
Total Project	<u>\$721,447.00</u>	<u>\$89,673.00</u>
	Total Funding Request	Total Local Share

This application may be inspected at the Cabarrus County Transportation Services office located at 28 Branchview Drive NE, Concord, NC, Monday through Friday from 8:00 AM – 5:00 PM. Written comments should be directed to Randy Bass, 28 Branchview Drive NE, Concord, NC 28025 before January 17, 2012.

Posted December 5, 2012



Aviso de Audiencia Pública

Esto es para informar al público que se celebrará una audiencia pública sobre la propuesta FY2014 comunidad transporte programa aplicación a ser enviado al Departamento de transporte de Carolina del Norte no más tarde del 28 de diciembre de 2012. La audiencia pública se celebrará el 17 de diciembre de 2012 a 18:30 antes de la Junta de Comisionados en la sala de reunión de los Comisarios gubernamentales centro,^{2ª} planta, situado a 65 Iglesia Street SE, Concord, NC 28025.

Si se necesitan adaptaciones razonables, póngase en contacto con Tony Harris, el Coordinador de ADA al 704-920-2100 al menos 48 horas antes de la audiencia pública.

El programa de transporte de la comunidad proporciona asistencia para coordinar programas de transporte existentes en el Condado de Cabarrus así como proporciona opciones de transporte y servicios para las comunidades dentro de esta área de servicio. Estos servicios son proporcionados actualmente usando fondos estatales y federales. Servicios son prestados por transporte del Condado de Cabarrus.

Estimación total monto solicitado para el período 01 de julio de 2013- 30 de junio de 2014.

<u>Proyecto</u>	<u>Cantidad total</u>	<u>Parte local</u>
Administrativo	\$350,547.00	\$52,583.00 (15%)
Capital (vehículos y otros)	\$370,900.00	\$37,090.00 (10%)
Total proyecto	<u>\$721,447.00</u>	<u>\$89,673.00</u>
	Participación de solicitud total	Local Total de financiamiento

Esta aplicación puede ser inspeccionada en la Oficina de servicios de transporte Condado de Cabarrus ubicada en 28 Branchview Drive NE, Concord, NC, el lunes al viernes de 8:00 AM – 5:00 PM. Escrito comentarios deben ser dirigidas a Randy Bass, 28 Branchview Drive NE, Concord, NC 28025 antes de 17 de enero de 2012.

Posted December 5, 2012

THE INDEPENDENT TRIBUNE

December 5, 2012

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PUBLISH: December 5, 2012

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PUBLISH: December 5, 2012



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

DECEMBER 17, 2012
6:30 P.M.

AGENDA CATEGORY:

New Business

SUBJECT:

Finance - Qualified School Construction Bonds (QSCB) Reallocation Request for Cabarrus County Schools \$551,071

BRIEF SUMMARY:

Cabarrus County Schools Finance staff are requesting QSCB reallocations totaling \$551,071 which are outlined on the enclosed memo and budget amendment request. The Cabarrus County Board of Education has approved the prioritization of reinstated postponed projects and has received the bids for the Northwest Cabarrus High gym project. The enclosed budget amendment will allow for the acceptance of bid alternates for the Northwest High School Gym. The budget amendment will also reinstate the Coltrane Webb kitchen hood replacement project, the Mt. Pleasant High Boiler project, the Concord High weight room & vocational building project, and the Northwest High practice fields project. The budget amendment will decrease the chillers, controls and breaker panels and technology projects at several schools as outlined on the enclosed Requested Budget Amendments document. This request was presented to the Cabarrus County Board of Education for final approval on December 3, 2012.

REQUESTED ACTION:

Motion to approve/disapprove the Cabarrus County School's QSCB reallocations of various projects budgets totaling \$551,071 contingent on Cabarrus County Board of Education's approval on December 3, 2012.

EXPECTED LENGTH OF PRESENTATION:

5 Minutes

SUBMITTED BY:

Len Witke, Cabarrus County Schools

BUDGET AMENDMENT REQUIRED:

Yes

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda as a New Business item.

BUDGET AMENDMENT:

Date: 11/20/2012 **Amount:** \$551,071

Dept. Head: Susan Fearington, Asst. Finance Director **Department:** Finance - QSCB

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose:

This budget amendment reallocates funds between Cabarrus County Schools QSCB projects due to additional costs associated with some projects and lower than expected costs at other school projects. This reallocation of funds allows for the reinstatement of postponed projects and allows for the acceptance of alternates for the bids that have been received for the Northwest High Gym project.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
36797336-9821-FOOD	Build & Reno-FOOD-Col	\$2,834.00	\$49,818.00		\$52,652.00
36797337-9821-MEP	Build & Reno-MEP-MP...	\$6,530.00	\$59,431.00		\$65,961.00
36797306-9821-GEN	Build & Reno-GEN CHS	\$1,746,615.00	\$176,332.00		\$1,922,947.00
36797332-9821-MEP	Build & Reno-MEP-MP...	\$426,018.00	\$0.00	\$406,441.00	\$19,577.00
36797308-9821-GEN	Build & Reno-GEN-NW...	\$3,383,597.00	\$265,490.00		\$3,649,087.00
36797314-9821-TECH	Build & Reno-TECH-JM...	\$325,000.00		\$22,334.00	\$302,666.00
36797310-9821-TECH	Build & Reno-TECH-N...	\$190,000.00		\$31,836.00	\$158,164.00
36797307-9821-GEN	Build & Reno-GEN-CC...	\$780,256.00		\$314.00	\$779,942.00
36797307-9821-MEP	Build & Reno-MEP-CC...	\$1,021,163.00		\$4,347.00	\$1,016,816.00
36797309-9821-MEP	Build & Reno-MEP-MP...	\$702,731.00		\$1,163.00	\$701,568.00
36797338-9821-MEP	Build & Reno-MEP-VAR	\$375,846.00		\$42,408.00	\$333,438.00
36797335-9821-FOOD	Build & Reno-FOOD-BEV	\$64,928.00		\$48.00	\$64,880.00
36797332-9821-FOOD	Build & Reno-FOOD-M...	\$59,630.00		\$48.00	\$59,582.00
36797340-9821-FOOD	Build & Reno-FOOD-R...	\$77,608.00		\$703.00	\$76,905.00
36797307-9821-TECH	Build & Reno-TECH-C...	\$243,923.00		\$8,873.00	\$235,050.00
36797306-9821-TECH	Build & Reno-TECH CHS	\$94,000.00		\$13,919.00	\$80,081.00
36797302-9821-TECH	Build & Reno-TECH-C...	\$200,000.00		\$4,174.00	\$195,826.00
36797332-9821-TECH	Build & Reno-TECH M...	\$164,754.00		\$2,913.00	\$161,841.00
36797308-9821-TECH	Build & Reno-TECH-N...	\$74,000.00		\$582.00	\$73,418.00
36797304-9821-TECH	Build & Reno-TECH Wi...	\$156,500.00		\$10,945.00	\$145,555.00
36797335-9821-MEP	Build & Reno-MEP-BEV	\$26,600.00		\$23.00	\$26,577.00
	Total	\$10,122,533.00	\$551,071.00	\$551,071.00	\$10,122,533.00

ATTACHMENTS

- [CCS Budget Request Memo](#)
 - [QSCB Budget Amendment](#)
 - [QSCB Previous Request Memo](#)
 - [Northwest Cabarrus Gym Project Bid Tabulation](#)
-



4401 Old Airport Road
PO Box 388
Concord, NC 28026.0388

(704) 262-6219
(704) 262-6141 Fax

Date: November 19, 2012

To: Board of Commissioners

From: Kelly H. Kluttz, Chief Financial Officer
Cabarrus County Schools

RE: Request to move QSCB funds

Cabarrus County Schools request the following movement of QSCB funds. Cabarrus County Schools BOE has approved the prioritization of reinstating postponed projects and has received the bids for the Northwest Cabarrus High gym project. We have attached the original letter dated September 19th as well as the current line item budget amendment that includes the movement of funds to the Northwest High Gym. The movement of funds to the Northwest High Gym allows for the acceptance of alternates. The request is being presented to the Board of Education and the Board of Commissioners on December 3rd. Once a formal budget amendment has been approved, a signed budget amendment will be presented to formally reflect the change.

Signed:

A handwritten signature in cursive script that reads "Kelly H. Kluttz".

Kelly H. Kluttz, CPA
Chief Financial Officer

Requested Budget Amendments

	Current Budget	Amendment	New Budget
Coltrane Webb - Kitchen Hoods	2,834.00	49,818.00	52,652.00
Mt. Pleasant High - New Boilers	6,530.00	59,431.00	65,961.00
Concord High - Weight Room & Voc Bldg	-	350,000.00	350,000.00
Concord High - Weight Room Renovations	100,000.00	(99,644.00)	356.00
Concord High - Voc. Bldg Add & Reno	16,500.00	(15,994.00)	506.00
Mt. Pleasant Middle - Replace Chillers & Controls	426,018.00	(388,725.00)	37,293.00
Northwest Cabarrus High - Practice Fields	59,600.00	94,932.00	154,532.00
Jay M. Robinson - Tech	325,000.00	(17,982.00)	307,018.00
Northwest Cabarrus Middle - Tech	190,000.00	(31,836.00)	158,164.00
Total Budget	<u>1,126,482.00</u>	<u>-</u>	<u>1,126,482.00</u>

Budget amendment previously requested for the reinstatement of postponed projects.

Central Cabarrus High - Office Renovation	320,077.00	(314.00)	319,763.00
Mt. Pleasant Middle - Replace Chillers & Controls	37,293.00	(17,716.00)	19,577.00
Jay M. Robinson - Tech	307,018.00	(4,352.00)	302,666.00
Concord High - Chillers	736,615.00	(40,063.00)	696,552.00
Concord High - Dining Room	595,000.00	(9,188.00)	585,812.00
Concord High - Auditorium	298,500.00	(8,779.00)	289,721.00
Northwest Cabarrus High - Gym	2,627,836.00	238,940.00	2,866,776.00
Central Cabarrus High - Chillers	796,163.00	(4,347.00)	791,816.00
Northwest Cabarrus High - Chillers	696,171.00	(68,382.00)	627,789.00
Mt. Pleasant Elementary - AC System	702,731.00	(1,163.00)	701,568.00
Various Schools - Breaker Panels	375,846.00	(42,408.00)	333,438.00
Beverly Hills - Kitchen Hoods	64,928.00	(48.00)	64,880.00
Mt. Pleasant Middle - Kitchen Hoods	59,630.00	(48.00)	59,582.00
R. Brown McAllister - Kitchen Hoods	77,608.00	(703.00)	76,905.00
Central Cabarrus High - Techn	243,923.00	(8,873.00)	235,050.00
Concord High - Tech	94,000.00	(13,919.00)	80,081.00
Concord Middle - Tech	200,000.00	(4,174.00)	195,826.00
Mt. Pleasant Middle - Tech	164,754.00	(2,913.00)	161,841.00
Northwest Cabarrus High - Tech	74,000.00	(582.00)	73,418.00
Winecoff Elementary - Techn	156,500.00	(10,945.00)	145,555.00
Beverly Hills - Chillers	26,600.00	(23.00)	26,577.00
	<u>8,655,193.00</u>	<u>-</u>	<u>8,655,193.00</u>

The requested budget amendment allows for the acceptance of alternates for the Northwest Gym Project.



4401 Old Airport Road
PO Box 388
Concord, NC 28026.0388

(704) 262-6219
(704) 262-6141 Fax

Date: September 19, 2012

To: Board of Commissioners

From: Kelly H. Kluttz, Chief Finance Officer
Cabarrus County Schools

RE: Request to move QSCB funds

Cabarrus County Schools request the following movement of QSCB funds. Cabarrus County Schools BOE has approved the prioritization of reinstating postponed projects. This request is being presented to the Board of Education and the Board of Commissioners for approval on October 1st in the current format. Once a formal budget amendment has been approved, a signed budget amendment will be presented to formally reflect the change.

Concord High School – Weight Room	(99,644)
Concord High School – Voc. Bldg	(15,994)
Concord High School – Weight Room & Voc Bldg Combined	350,000
Coltrane Webb – Kitchen Hoods	49,818
Mt. Pleasant High – New Boilers	59,431
Northwest Cabarrus High – Practice Fields	94,932
Mt Pleasant Middle – Chillers & Boilers	(388,725)
Jay M Robinson – Technology (completed)	(17,982)
Northwest Cabarrus Middle – Technology (completed)	(31,836)

Signed:

Kelly H. Kluttz, CPA
Chief Finance Officer



**CABARRUS COUNTY SCHOOLS
NORTHWEST CABARRUS HIGH SCHOOL
Gymnasium Expansion/Renovation**

**BID OPENING RESULTS
Single Prime General Construction Contract**

BID DATE: November 15, 2012
TIME: 3:00 PM



\$2,283,366 Budgeted

BIDDER	Liles Construction Company, Inc.	Carpenter Construction Company, Inc.	Monteith Construction Corp.	Holden Building Company, Inc.	H.M. Kern Corporation	Sorensen Gross, Inc.
LICENSE NO.	26158	35725	43319	68119	8542	19240
MBE DOCS.	Yes	Yes	Yes	Yes	Yes	Yes
BOND INCL.	Yes	Yes	Yes	Yes	Yes	Yes
ADDENDA	Yes	Yes	Yes	Yes	Yes	Yes
PLUMBING SUB	Kmar Plumbing	Kmar Plumbing	Kmar Plumbing	Zocam Plumbing	Kmar Plumbing	Kmar Plumbing
MECHANICAL SUB.	Catawba	Catawba	JR Mechanical	JR Mechanical	JR Mechanical	JR Mechanical
ELECTRICAL SUB	TR Curlee	TR Curlee	TR Curlee	TR Curlee	TR Electric	TR Electric
BASE BID	\$2,408,900	\$2,399,000	\$2,537,000	\$2,284,000	\$2,357,000	\$2,286,000
ALT. #1	No Charge	\$0	\$0	\$0	\$0	No Charge
ALT. #2	No Charge	\$0	\$0	\$0	\$0	No Charge
ALT. #3	\$35,000	\$41,047	\$35,000	\$36,349	\$36,300	\$36,000
ALT. #4	\$5,000	\$5,294	\$0	\$5,345	\$0	\$5,350
ALT #5	No Charge	\$0	\$0	\$0	\$0	No Charge
ALT #6	No Charge	\$0	\$0	\$0	\$0	No Charge
ALT #7	No Charge	\$0	\$0	\$0	\$0	No Charge
ALT #8	\$140,200	\$139,290	\$145,000	\$143,129	\$135,000	\$150,000
ALT #9	\$58,025	\$50,941	\$61,000	\$55,591	\$56,000	\$58,000
ALT #10	\$52,500	\$79,803	\$77,000	\$77,298	\$60,700	\$75,000
ALT. #11	6,930	7,400	7,500	6,300	7,500	8,000
ALT #12	90,000	95,682	89,000	84,500	84,000	84,500
ALT #13	10,200	13,000	12,000	12,000	12,000	11,200
ALT. #14	(4,400)	(4,453)	(2,000)	(4,300)	(4,500)	(1,000)
Total w/ Alternates	\$2,802,355	\$2,827,004	\$2,961,500	\$2,700,212	\$2,744,000	\$2,713,050

All Alternates are "adds" unless noted as "()"

2,494,365
Total funds needed for Base Bid (reduced to)
\$2,283,366 plus desired alternates
Note - (Alt #10 to be paid from separate
Facilities Capital Project funding)

I hereby certify that to the best of my knowledge the information included in this bid tabulation is accurate and complete.

Steven J. Wallace, AIA LEED AP

Alternate #1 - LCN Door Closers
Alternate #2 - Trane HVAC Equipment
Alternate #3 - Siemens Controls
Alternate #4 - Bosch Fire Alarm / Security System
Alternate #5 - Medeco Lock Cylinders
Alternate #6 - Von Duprin Exit Devices
Alternate #7 - Schlage Locksets

Alternate #8 - Replace Existing Canopy
Alternate #9 - Replace Existing Clearstory Windows
Alternate #10 - Replace Existing Auditorium HVAC Unit to be paid to GC using separate funding
Alternate #11 - Replace Concessions Casework
Alternate #12 - Additional 5 Yr. Warranty - HVAC Equipment
Alternate #13 - Wall Mounted Acoustic Panels in Gym
Alternate #14 - Deduct for Installing Better Grade Wood Flooring



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

DECEMBER 17, 2012
6:30 P.M.

AGENDA CATEGORY:

Appointments to Boards and Committees

SUBJECT:

Appointments - Firemen's Relief Fund Trustees

BRIEF SUMMARY:

The following trustees request to be reappointed to serve as Firemen's Relief Fund Trustees for two-year terms ending January 31, 2015: Mike Faggart - Allen, David Blackwelder - Cold Water, Ken Nickles - Flowes Store, Kelly Whitley - Georgeville, Clyde Kuntz - Midland, Michael Gatton - Mt. Mitchell, Rick Burleyson - Mt. Pleasant Rural, Richard V. Bergeron, II - North East, Dan Brown - Odell, William L. Simmons - Rimer. The North East VFD requests that Rick Earnhardt be appointed to fill the vacant term since the department did not participate in 2012

REQUESTED ACTION:

Motion to reappoint: Mike Faggart - Allen, David Blackwelder - Cold Water, Ken Nickles - Flowes Store, Kelly Whitley - Georgeville, Clyde Kuntz - Midland, Michael Gatton - Mt. Mitchell, Rick Burleyson - Mt. Pleasant Rural, Richard V. Bergeron, II - North East, Dan Brown - Odell, William L. Simmons - Rimer, to serve as Firemen's Relief Fund Trustees for two-year terms ending January 31, 2015.

Motion to appoint Rick Earnhardt to fill the vacant North East term, January 31, 2012 - January 31, 2014, due to North East VFD not participating in 2012.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

Steven Langer, Cabarrus County Fire Marshal

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS

[Roster](#)

**FIREMEN'S RELIEF FUND TRUSTEES
2-Year Terms**

<u>DEPARTMENT</u>	<u>TRUSTEES' NAMES</u>	<u>EXPIRATION DATE</u>
Allen	Mike Faggart	1/31/2013*
Allen	Jimmy Morgan	1/31/2014
Cold Water	David Blackwelder	1/31/2013*
Cold Water	John A. Walker	1/31/2014
Flowers Store	Ken Nickles	1/31/2013
Flowers Store	Tommy Lowder	1/31/2014
Georgeville	Kelly Whitley	1/31/2013**
Georgeville	Joseph Chandler	1/31/2014
Harrisburg	Tim Wooten	1/31/2013**
Harrisburg	Lee Connor	1/31/2014
Midland	Clyde Kuntz	1/31/2013
Midland	Joe Eudy	1/31/2014
Mt. Mitchell	Michael Gatton	1/31/2013**
Mt. Mitchell	Bobby Kanipe	1/31/2014
Mount Pleasant Rural	Rick Burleyson	1/31/2013
Mount Pleasant Rural	Del Eudy	1/31/2014
North East	Richard V. Bergeron, II	1/31/2013
North East	Vacant	***
Odell	Dan Brown	1/31/2013
Odell	Jacob Williams	1/31/2014
Rimer	William L. Simmons	1/31/2013
Rimer	Earlene Cox	1/31/2014

Exempt from the County's Appointment Policy. Recommendations for appointment are submitted by each of the respective volunteer fire departments.

*Unexpired Term.

On March 21, 2011, the Board voted to send written notification to the Jackson Park Volunteer Fire Department advising them of the County's intent to not renew their contract for fire protection services, effective July 1, 2011. On

June 20, 2011, the Board approved the contract between Cabarrus County and the City of Concord for fire protection services for the Jackson Park Rural Fire Protection District.

**Appointed to 1-year terms due to the fact their department did not participate in the 2011 Firemen's Relief program.

***Department did not participate in 2012.

ADDITION

CABARRUS COUNTY



**BOARD OF COMMISSIONERS
REGULAR MEETING**

**DECEMBER 17, 2012
6:30 P.M.**

AGENDA CATEGORY:

Reports

SUBJECT:

County Manager - Monthly Reports on Building Activity

BRIEF SUMMARY:

Per the request of the Board of Commissioners, monthly reports of building and permit activity including plans under review have been pulled for informational purposes.

REQUESTED ACTION:

Receive report.

EXPECTED LENGTH OF PRESENTATION:

10 Minutes

SUBMITTED BY:

Jonathan B. Marshall, Deputy County Manager
Kelly F. Sifford, Planning & Development Manager

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

ATTACHMENTS

- [Building Activity Reports](#)
 - [Building Activity Reports](#)
-

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 10/1/2012 through End Date: 10/31/2012

Gray	File Date	Address	Application Name	Description	Est Cost	Est Sq Ft
BU2012-01767	10/1/2012	8111 CONCORD MILLS BLVD CONCORD, NC 28027	TONY SACCO'S	TONY SACCO'S COMMERCIAL UPFIT SUITE 129B	\$2,500,000	4,396
BU2012-01769	10/2/2012	5130 NORTHWEST CABARRUS DR CONCORD, NC 28027	NORTHWEST CABARRUS HIGH SCHOOL GYM EXPANSION/RENOVATION	NORTHWEST CABARRUS HIGH SCHOOL GYM EXPANSION/RENOVATION	\$0	29,194
BU2012-01775	10/2/2012	8111 CONCORD MILLS BLVD CONCORD, NC 28027	DRESS BARN	COMM UPFIT	\$0	7,844
BU2012-01779	10/3/2012	8111 CONCORD MILLS BLVD CONCORD, NC 28027	CLAIRES	CLAIRES COMMERCIAL UPFIT SPACE 219	\$0	1,495
BU2012-01781	10/3/2012	2614 DALE EARNHARDT BLVD KANNAPOLIS, NC 28083	GULLEDGE CLASSIC HOMES INC	COMM UPFIT	\$290,000	1,320
BU2012-01785	10/3/2012	1209 BISCAYNE DR CONCORD, NC 28027	T MOBILE MODERNIZATION	ANTENA ADDITION	\$0	0
BU2012-01788	10/4/2012	500 NEISLER RD CONCORD, NC 28025	CONCORD EAST ALLTEL	CONCORD EAST ALLTEL EMERGENCY GENERATOR 5 X 10 CONCRETE SLAB	\$0	50
BU2012-01789	10/4/2012	3049 DERITA RD CONCORD, NC 28027	CONCORD MILLS I-85 GENERATOR	CONCORD MILLS I-85 GENERATOR ADDITION	\$50,000	50
BU2012-01797	10/5/2012	399 WOODHAVEN PL CONCORD, NC 28027	Sprint tower addition/American Tower	American Tower 97706 Poplar Tent NC	\$25,000	0
BU2012-01811	10/8/2012	6165 BAYFIELD PKWY CONCORD, NC 28027	SWEET FROG	WALL SIGN	\$15,000	0
BU2012-01834	10/10/2012	346 GEORGE W LILES PKWY CONCORD, NC 28027	CASCO SIGNS INC	2 WALL SIGNS CLEAN RIDES EXPRESS DETAILSHOP	\$30,000	0
BU2012-01840	10/11/2012	8111 CONCORD MILLS BLVD CONCORD, NC 28027	TONY SACCO'S LANDLORD WORK	TONY SACCO'S LANDLORD WORK COMM UPFIT SPACE 129B	\$350,000	4,396
BU2012-01842	10/11/2012	1489 CONCORD PKWY CONCORD, NC 28025	POPEYES LOUISIANA KITCHEN	POPEYES LOUISIANA KITCHEN COMMERCIAL UPFIT	\$507,500	2,263
BU2012-01843	10/11/2012	402 S CANNON BLVD KANNAPOLIS, NC 28083	Modular Office Building for Car Lot	Modular Office Building for Car Lot	\$12,500	528
BU2012-01849	10/15/2012	313 S MAIN ST KANNAPOLIS, NC 28083	Raymond James Upfit	RAYMOND JAMES COMMERCIAL UPFIT	\$260,000	1,009
BU2012-01851	10/15/2012	11654 REDBRIDGE BLVD LOCUST, NC 28097	EL VAQUENO MEXICAN RESTAURANT	EL VAQUENO MEXICAN RESTAURANT COMMERCIAL UPFIT	\$15,000	500
BU2012-01862	10/16/2012	7575 WEST WINDS BLVD CONCORD, NC 28027	WEST WINDS SUITE A	COMM UPFIT	\$250,000	7,899

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 10/1/2012 through End Date: 10/31/2012

BU2012-01869	10/17/2012	280 EXECUTIVE PARK DR CONCORD, NC 28025	DR STOUDMIRE OFFICE UPFIT	DR STOUDMIRE OFFICE COMMERCIAL UPFIT SUITE 100	\$425,000	2,115
BU2012-01875	10/17/2012	4949 PROFESSIONAL PARK DR KANNAPOLIS, NC 28081	CABARRUS FAMILY MEDICINE	CABARRUS FAMILY MEDICINE UPFIT 2NDS FLOOR	\$1,670,000	4,476
BU2012-01877	10/18/2012	4555 NC HWY 49 HARRISBURG, NC 28075	RITE LITE SIGNS	WALL SIGN ECHO SPA & SALON	\$7,500	0
BU2012-01878	10/18/2012	8581 CONCORD MILLS BLVD CONCORD, NC 28027	BURGER KING CONCORD MILLS BLVD	COMM UPFIT	\$700,000	2,645
BU2012-01883	10/18/2012	7940 US HWY 601 CONCORD, NC 28025	CROWN CASTLE	UPGRADE EQUIPMENT ON EXISTING TOWER	\$0	0
BU2012-01885	10/18/2012	8111 CONCORD MILLS BLVD CONCORD, NC 28027	HI-WORKS LLC	COMM WALL SIGN LIDS LOCKER ROOM SPACE 606	\$2,500	0
BU2012-01893	10/19/2012	859 CONCORD PKWY CONCORD, NC 28027	QUIK TRIP 1026/1025	QUIK TRIP 1026/1025 NEW COMM GASOLINE & CONVENIENCE STORE	\$5,500,000	5,720
BU2012-01901	10/23/2012	481 BURRAGE RD CONCORD, NC 28025	Cabarrus County Schools CHS Dugouts	new dugouts for baseball fields	\$0	0
BU2012-01907	10/23/2012	10900 SUDBURY RD DAVIDSON, NC 28036	WAYNE BROTHERS SHELL BUILDING	NEW COMM	\$0	24,000
BU2012-01908	10/23/2012	855 BRADLEY ST CONCORD, NC 28025	Concord Pain and Wellness	commercial upfit	\$165,000	0
BU2012-01910	10/24/2012	8018 MYINT LN CONCORD, NC 28027	MYINT LANE COMMERCIAL CENTER	MYINT LANE COMMERCIAL CENTER suite 110/120	\$480,000	11,250
BU2012-01911	10/24/2012	8018 MYINT LN CONCORD, NC 28027	MYINT LANE COMMERCIAL CENTER	MYINT LANE COMMERCIAL CENTER SUITE 130	\$480,000	11,250
BU2012-01912	10/24/2012	8018 MYINT LN CONCORD, NC 28027	MYINT LANE COMMERCIAL CENTER	MYINT LANE COMMERCIAL CENTER SUITE 140	\$480,000	11,250
BU2012-01913	10/24/2012	383 GEORGE W LILES PKWY CONCORD, NC 28027	QUIK TRIP 1012	COMM NEW GASOLINE CONVENIENCE STORE	\$0	5,720
BU2012-01915	10/25/2012	492 COPPERFIELD BLVD CONCORD, NC 28025	IKE'S CONSTRUCTION - RYAN'S FOOT & ANKLE	REPAIR	\$68,675	0
BU2012-01924	10/26/2012	9400 GOLD HILL RD MT PLEASANT, NC 28124	MT OLIVE LUTHERAN CHURCH	MT OLIVE LUTHERAN CHURCH COMMERCIAL ADDITION	\$0	3,017
BU2012-01945	10/30/2012	5313 STOWE LN CHARLOTTE, NC 28262	T MOBILE MODERIZATION	T MOBILE MODERIZATION EQUIPMENT UPGRADE	\$0	0
BU2012-01949	10/31/2012	4555 MOTORSPORTS DR CONCORD, NC 28027	MOTORSPORTS, LLC	MOTORSPORTS, LLC COMMERCIAL BUILDING	\$0	7,000
Total Plans Reviewed: 35					\$14,283,675	746,935

Cabarrus County Construction Standards Dodge Report 10/1/2012-10/31/2012

Jurisdiction: All

New Construction

Description	Const Code	Buildings	Housing Units	Estimated Cost
Single Family Houses Detached	101	60	60	\$7,818,371.00
Manufactured Home (Mobile Homes)	106	3	3	\$0.00
Amusement, Social, and Recreational	318	3	9	\$93,000.00
Office, Bank, and Professional Buildings	324	1	0	\$900,000.00
Stores and Customer Services	327	3	0	\$1,177,500.00
Other Nonresidential Buildings	328	3	0	\$27,000.00
Structures Other Than Buildings	329	7	0	\$150,749.00
Other	999	6	0	\$15,500.00
Sub Total (New Construction)		86	72	\$10,182,120.00

Addition, Alteration, and Conversion

Description	Const Code	Buildings	Housing Units	Estimated Cost
Additions, Alterations and Conversions - Residential	434	41	0	\$915,483.00
Additions, Alterations and Conversions - Nonresidential and No housekeeping	437	19	0	\$2,565,214.00
Additions of Residential Garages and Carports	438	7	0	\$85,407.00
Sub Total (Addition, Alteration, and Conversion)		67	0	\$3,566,104.00

Demolition of Buildings

Description	Const Code	Buildings	Housing Units	Estimated Cost
Single Family Houses	645	9	0	\$60,823.00
All Other Buildings and Structures	649	4	0	\$40,500.00
Sub Total (Demolition of Buildings)		13	0	\$101,323.00
Grand Total		166	72	\$13,849,547.00

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 11/1/2012 through End Date: 11/30/2012

Ortiz	File Date	Address	Application Name	Description	Est Cost	Est Sq Ft
BU2012-01972	11/2/2012	10030 EDISON SQUARE DR HUNTERSVILLE, NC 28078	HIGHLAND CREEK CHIROPRACTIC UPFIT	HIGHLAND CREEK CHIROPRACTIC COMMERCIAL UPFIT	\$275,000	1,310
BU2012-01973	11/2/2012	131 CHURCH ST CONCORD, NC 28025	ANIMAL CARE CLINIC	COMM NEW VETERINARY CLINIC	\$0	4,813
BU2012-01982	11/6/2012	187 BUFFALO AVE CONCORD, NC 28025	AT & T	AT & T EQUIPMENT UPGRADE	\$0	0
BU2012-01984	11/6/2012	1221 LEE AVE KANNAPOLIS, NC 28081	RENOVATORS OUTLET	RENOVATORS OUTLET COMMERCIAL UPFIT	\$125,000	1,228
BU2012-01985	11/6/2012	1862 WARREN C COLEMAN CONCORD, NC	QUIK TRIP 1030	QUIK TRIP 1030 GASOLINE CONVENIENCE STORE	\$0	5,720
BU2012-01986	11/6/2012	199 ELGIN DR CONCORD, NC 28025	EASTSIDE MISSIONARY BAPTIST CHURCH	EASTSIDE MISSIONARY BAPTIST CHURCH COMMERCIAL UPFIT	\$0	624
BU2012-01992	11/7/2012	1450 COX MILL RD CONCORD, NC 28027	COX MILL ELEMENTARY PLAYGROUND SHADE	COX MILL ELEMENTARY PLAYGROUND SHAD	\$0	0
BU2012-01993	11/7/2012	2725 CLOVER RD CONCORD, NC 28027	CARL A FURR ELEMENTARY PLAYGROUND SHADE	CARL A FURR ELEMENTARY PLAYGROUND SHADE	\$70,000	0
BU2012-02007	11/9/2012	160 WARREN C COLEMAN BLVD CONCORD, NC 28027	CONCORD FIRST ASSEMBLY LIVING CENTER	COMM UPFIT LOBBY	\$0	601
BU2012-02021	11/14/2012	4319 MOTORSPORTS DR CONCORD, NC 28027	TAYLOR PUMP AND LIFT PAINT BOOTH	COMM PAINT BOOTH	\$500,000	0
BU2012-02027	11/15/2012	855 BRADLEY ST CONCORD, NC 28025	RITE LITE SINGS	WALL SIGN CONCORD PAIN & WELLNEESS SUITE A	\$9,000	0
BU2012-02040	11/16/2012	660 CONCORD PKWY CONCORD, NC 28027	RCCC - CBTC PHOTO VOLTAIC SYSTEM	RCCC- CBTC PHOTO VOLTAIC SYSTEM	\$0	0
BU2012-02046	11/19/2012	3240 OLD SALISBURY- CONCORD RD CONCORD, NC 28025	AT & T EQUIPMENT UPGRADE	AT & T EQUIPMENT UPGRADE	\$0	0
BU2012-02049	11/20/2012	1489 CONCORD PKWY CONCORD, NC 28025	CASCO SIGNS, INC	WALL AND PANEL SIGN POPEYES LOUISIANA KITCHENS	\$7,500	0
BU2012-02050	11/20/2012	3832 NC 49 HWY HARRISBURG, NC 28075	CASCO SIGNS	INSTALL NEW WALL SIGN LIBERY TAX	\$10,000	0
BU2012-02054	11/20/2012	2361 CONCORD LAKE RD CONCORD, NC 28025	UPS RETAIL CABARRUS CROSSING	UPS RETAIL CABARRUS CROSSING COMMERCIAL UPFIT	\$100,000	2,100
BU2012-02062	11/21/2012	575 PLEASANT AVE KANNAPOLIS, NC 28081	AT&T TOWER 074-974	TOWER UPGRADE EQUIP CO LOCATE	\$0	0
BU2012-02067	11/26/2012	500 NEISLER RD CONCORD, NC 28025	AT & T EQUIPMENT UPGRADE	AT & T EQUIPMENT UPGRADE	\$0	0
BU2012-02069	11/26/2012	287 CONCORD PKWY CONCORD, NC 28027	CLAYTON SIGN WORKS INC	REPLACE SIGN	\$100,000	0

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 11/1/2012 through End Date: 11/30/2012

BU2012-02075	11/27/2012	920 CHURCH ST CONCORD, NC 28025	CMC-NE FUEL TANK	COMM NEW FUEL OIL TANK FOR GENERATORS AND BOILER	\$0	0
BU2012-02076	11/27/2012	7168 WEDDINGTON RD CONCORD, NC 28027	MCCAMMON PROPERTIES	MCCAMMON PROPERTIES COMMERCIAL UPFIT UNIT 128	\$184,730	2,000
BU2012-02087	11/27/2012	430 STARMOUNT PARK BLVD CONCORD, NC 28027	LUCAS CONTRACTORS LLC	AFTON RIDGE MAIL KIOSK	\$50,000	0
BU2012-02088	11/27/2012	410 STARMOUNT PARK BLVD CONCORD, NC 28027	LUCAS CONTRACTORS LLC	CLUBHOUSE AFTON RIDGE	\$1,350,000	0
BU2012-02089	11/27/2012	104 OLD DAVIDSON PL CONCORD, NC 28027	T-MOBILE MODERRIZATION	EQUIPMENT ADDITION TO EXISTING TOWER	\$0	0
BU2012-02090	11/27/2012	165 BRUMLEY AVE CONCORD, NC 28025	T MOBILE MODERNIZATION	EQUIPMENT ADDITION TO EXISTING TOWER	\$0	0
BU2012-02092	11/28/2012	8510 ELMHURST LN CONCORD, NC 28027	RITE LITE SIGNS	2 SIGNS BEXLEY VILLAGE	\$35,000	0
BU2012-02093	11/28/2012	400 STARMOUNT PARK BLVD	LUCAS CONTRACTORS, LLC	AFTON RIDGE MAINTENANCE BUILDING	\$70,000	0
BU2012-02095	11/28/2012	3021 GRAND SUMMIT BLVD CONCORD, NC 28027	LUCAS CONTRACTORS, LLC	AFTON RIDGE TRASH COMPACTOR	\$35,000	0
BU2012-02105	11/28/2012	5104 NC HWY 49 MT PLEASANT, NC 28124	CAROLINA OIL COMPANY	162 SQ FT BEER COOLER	\$90,000	0
BU2012-02112	11/29/2012	1300 GLENN AVE KANNAPOLIS, NC 28081	MCKNIGHT HEAD START	MCKNIGHT HEAD START COMMERCIAL UPFIT	\$40,000	0
BU2012-02113	11/29/2012	1400 JACKSON ST KANNAPOLIS, NC 28083	JACKSON PARK ELEMENTARY SCHOOL	JACKSON PARK ELEMENTARY SCHOOL COMMERCIAL UPFIT	\$5,000	0
BU2012-02114	11/29/2012	1401 PINE ST KANNAPOLIS, NC 28081	FRED L WILSON ELEMENTARY SCHOOL	FRED L WILSON ELEMENTARY SCHOOL COMMERCIAL UPFIT	\$125,000	0
BU2012-02115	11/29/2012	903 ROGERS LAKE RD KANNAPOLIS, NC 28081	SHADYBROOK ELEMENTARY SCHOOL	SHADYBROOK ELEMENTARY SCHOOL COMMERCIAL UPFIT	\$7,500	0
BU2012-02116	11/29/2012	415 E 1ST ST KANNAPOLIS, NC 28083	A L BROWN HIGH SCHOOL	A L BROWN HIGH SCHOOL COMMERCIAL UPFIT	\$40,000	0
BU2012-02121	11/30/2012	460 MEDICAL PARK DR CONCORD, NC	RODGERS BUILDERS	CMC NORTHEAST ENGINEERING INFRASTRUCTURE EXIST CEP MECH/ELEC EQUIPMENT UPFIT	\$0	0
Total Plans Reviewed: 35					\$3,228,730	91,980

Cabarrus County Construction Standards Dodge Report 11/1/2012-11/30/2012

Jurisdiction: All

New Construction

Description	Const Code	Buildings	Housing Units	Estimated Cost
Single Family Houses Detached	101	59	59	\$7,473,910.00
Manufactured Home (Mobile Homes)	106	5	5	\$0.00
Amusement, Social, and Recreational	318	1	0	\$19,685.00
Office, Bank, and Professional Buildings	324	1	0	\$52,000.00
Schools and Other Educational Buildings	326	1	0	\$0.00
Stores and Customer Services	327	3	0	\$1,732,000.00
Other Nonresidential Buildings	328	1	0	\$58,000.00
Structures Other Than Buildings	329	7	0	\$13,600.00
Other	999	9	0	\$28,600.00
Sub Total (New Construction)		87	64	\$9,377,795.00

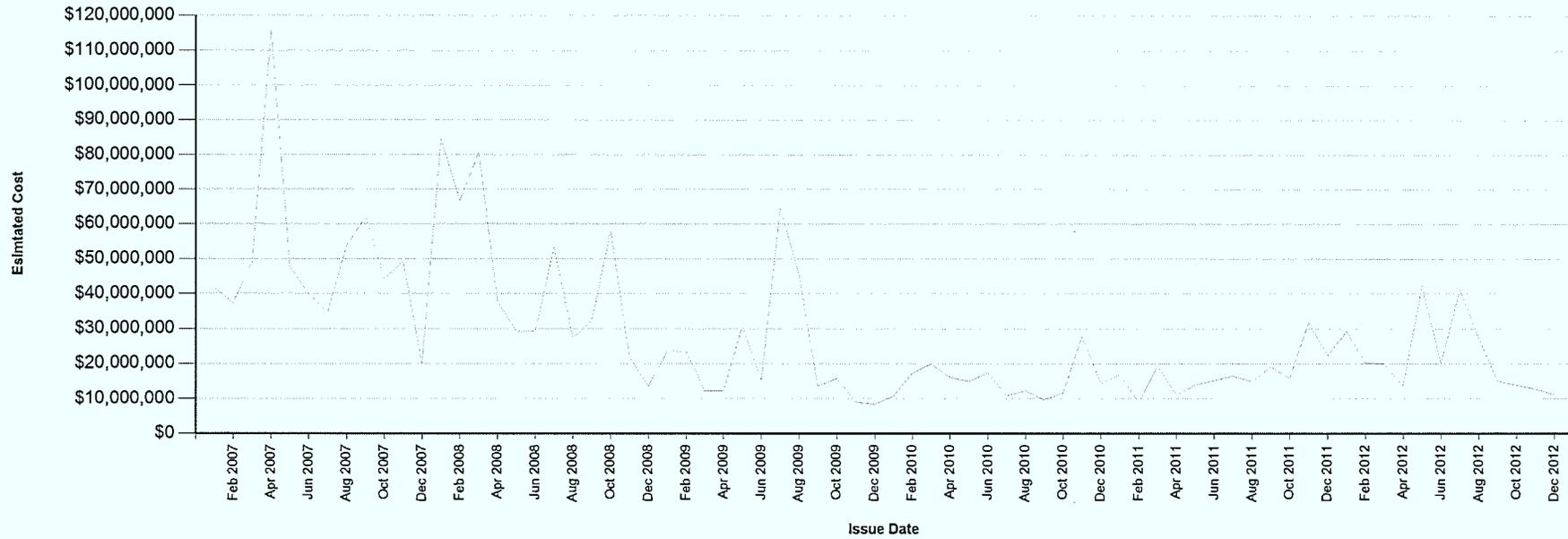
Addition, Alteration, and Conversion

Description	Const Code	Buildings	Housing Units	Estimated Cost
Additions, Alterations and Conversions - Residential	434	23	0	\$572,112.00
Additions, Alterations and Conversions - Nonresidential and No housekeeping	437	14	0	\$2,567,500.00
Additions of Residential Garages and Carports	438	11	0	\$168,000.00
Sub Total (Addition, Alteration, and Conversion)		48	0	\$3,307,612.00

Demolition of Buildings

Description	Const Code	Buildings	Housing Units	Estimated Cost
Single Family Houses	645	4	0	\$7,800.00
All Other Buildings and Structures	649	5	0	\$75,638.00
Sub Total (Demolition of Buildings)		9	0	\$83,438.00
Grand Total		144	64	\$12,768,845.00

Estimated Cost by Month for Building Permits Issued Between 01/01/2007 and 12/31/2012



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2007	\$41,578,565	\$37,330,097	\$49,142,017	\$115,618,127	\$47,577,877	\$39,811,251	\$34,618,431	\$53,744,331	\$62,098,175	\$44,168,354	\$49,181,466	\$19,753,418	\$594,622,108
2008	\$84,663,581	\$66,724,997	\$80,748,239	\$38,059,144	\$29,245,817	\$29,270,521	\$53,261,650	\$27,292,716	\$32,287,855	\$58,034,701	\$21,827,690	\$13,512,439	\$534,929,351
2009	\$23,500,565	\$23,456,705	\$12,231,039	\$12,234,674	\$30,736,429	\$15,209,707	\$64,571,551	\$45,549,879	\$13,614,670	\$15,760,183	\$9,026,250	\$8,320,460	\$274,212,112
2010	\$10,680,912	\$17,305,672	\$19,855,731	\$16,132,578	\$14,911,791	\$17,380,982	\$10,815,676	\$12,218,566	\$9,654,936	\$11,544,136	\$27,842,415	\$14,325,056	\$182,668,451
2011	\$16,884,677	\$8,938,142	\$19,333,232	\$11,045,471	\$13,891,428	\$15,183,136	\$16,504,120	\$14,882,616	\$19,030,308	\$15,891,237	\$31,833,237	\$22,231,588	\$205,649,192
2012	\$29,265,266	\$20,165,361	\$19,891,111	\$13,663,217	\$42,328,523	\$19,968,475	\$41,341,555	\$27,189,720	\$15,027,042	\$13,849,547	\$12,768,845	\$11,161,892	\$266,620,554
Total	\$206,573,566	\$173,920,974	\$201,201,369	\$206,753,211	\$178,691,865	\$136,824,072	\$221,112,984	\$180,877,828	\$151,712,986	\$159,248,158	\$152,479,903	\$89,304,853	\$2,058,701,767



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

**DECEMBER 17, 2012
6:30 P.M.**

AGENDA CATEGORY:

Reports

SUBJECT:

Tourism Authority - Cabarrus County Tourism Authority FY 2011/2012
Year End Financials and Update on 1st Quarter of FY 2012/2013

BRIEF SUMMARY:

A report of the Cabarrus County Tourism Authority's FY 2011/2012 Year End Financials and an update on the 1st Quarter of FY 2012/2013 activities is included for informational purposes.

REQUESTED ACTION:

Receive report. No further action required.

EXPECTED LENGTH OF PRESENTATION:

SUBMITTED BY:

John Mills, Executive Vice President
Cabarrus County Convention & Visitors Bureau

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS

- [2011-2012 Form 990 Federal Return](#)
 - [2012-2013 1st Quarter Financial Update and Hotel Occupancy](#)
 - [Nov 2012 Reports for Sales Marketing and Partnership](#)
-

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2011 calendar year, or tax year beginning JUL 1, 2011 and ending JUN 30, 2012

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CABARRUS COUNTY TOURISM AUTHORITY Doing Business As CABARRUS COUNTY CONVENTION AND Number and street (or P.O. box if mail is not delivered to street address) Room/suite 10099 WEDDINGTON RD 102 City or town, state or country, and ZIP + 4 CONCORD, NC 28027 F Name and address of principal officer: JOHN MILLS 10099 WEDDINGTON RD, CONCORD, NC 28027	D Employer identification number 26-2726341 E Telephone number (800) 848-3740 G Gross receipts \$ 3,866,340. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(6) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.CABARRUSCVB.COM		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2008 M State of legal domicile: NC

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: DRIVE VISITATION TO CABARRUS COUNTY TO GENERATE THE MAXIMUM IMPACT THROUGH HOTEL STAYS AND			
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	12	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12	
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	25	
	6	Total number of volunteers (estimate if necessary)	6	5	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
	Revenue	8	Contributions and grants (Part VIII, line 1h)	0.	0.
9		Program service revenue (Part VIII, line 2g)	3,619,934.	3,856,980.	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,562.	-27,486.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,632,496.	3,829,494.	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
		14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,027,757.	1,090,343.
		16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
		b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
		17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,148,410.	2,783,603.
		18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,176,167.	3,873,946.
	19	Revenue less expenses. Subtract line 18 from line 12	456,329.	-44,452.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	2,045,572.	1,927,641.	
	21	Total liabilities (Part X, line 26)	182,283.	108,804.	
	22	Net assets or fund balances. Subtract line 21 from line 20	1,863,289.	1,818,837.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer JOHN MILLS, EXECUTIVE VICE PRESIDENT	Date	
Preparer	Print/Type preparer's name SAMUAL M. LEDER, CPA	Preparer's signature <i>Samual M. Leder, CPA</i>	Date 9/24/12
Use Only	Firm's name ▶ POTTER & COMPANY, P.A.	Firm's EIN ▶ 56-1220683	Check if self-employed <input type="checkbox"/> PTIN P00485633
	Firm's address ▶ 434 COPPERFIELD BLVD NE STE A CONCORD, NC 28025	Phone no. 704-786-8189	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III []

1 Briefly describe the organization's mission:
DRIVE VISITATION TO CABARRUS COUNTY TO GENERATE THE MAXIMUM IMPACT THROUGH HOTEL STAYS AND VISITOR SPENDING.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 3,333,354. including grants of \$) (Revenue \$)
DRIVE VISITATION TO CABARRUS COUNTY TO GENERATE THE MAXIMUM IMPACT THROUGH HOTEL STAYS AND VISITOR SPENDING.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 3,333,354.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors?</i>		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, question text, and Yes/No columns. Includes questions 1a through 14b regarding Form 1096, Form W-2G, Form W-3, and various tax compliance issues.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 12 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b	Enter the number of voting members included in line 1a, above, who are independent 1b 12		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 JOHN MILLS - (704) 456-7962
 10099 WEDDINGTON RD SUITE 102, CONCORD, NC 28027

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TERRY CRAWFORD CHAIRMAN	1.00	X		X			0.	0.	0.	
(2) H. JAY WHITE, SR. BOARD MEMBER	1.00	X					0.	0.	0.	
(3) NOELLE SCOTT SECRETARY	1.00	X		X			0.	0.	0.	
(4) MICHAEL K. DOWNS BOARD MEMBER	1.00	X					0.	0.	0.	
(5) PHIL CUNNINGHAM TREASURER	1.00	X		X			0.	0.	0.	
(6) SCOTT PADGETT BOARD MEMBER	1.00	X					0.	0.	0.	
(7) GARRETT JENIO BOARD MEMBER	1.00	X					0.	0.	0.	
(8) ALAN CRESS BOARD MEMBER	1.00	X					0.	0.	0.	
(9) JESSICA FICKENSCHER BOARD MEMBER	1.00	X					0.	0.	0.	
(10) VINAY PATEL BOARD MEMBER	1.00	X					0.	0.	0.	
(11) BEVERLY JORDAN BOARD MEMBER	1.00	X					0.	0.	0.	
(12) RAY SOPOROWSKI BOARD MEMBER	1.00	X					0.	0.	0.	
(13) DONNA CARPENTER PRESIDENT/CEO	40.00			X	X		104,996.	0.	0.	

Part VIII Statement of Revenue

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above	1f						
	g Noncash contributions included in lines 1a-1f: \$							
	h Total. Add lines 1a-1f							
Program Service Revenue	2 a OCCUPANCY TAX	Business Code	900099	3,823,678.	3,823,678.			
	b ADVERTISING FEES		900099	31,350.	31,350.			
	c PROGRAM FEES		900099	1,952.	1,952.			
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f				3,856,980.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			9,360.	9,360.			
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	(i) Real	(ii) Personal					
		b Less: rental expenses						
		c Rental income or (loss)						
		d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		b Less: cost or other basis and sales expenses						
		c Gain or (loss)		36,846.				
		d Net gain or (loss)		-36,846.	-36,846.	-36,846.		
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a						
		b Less: direct expenses	b					
		c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a							
	b Less: direct expenses	b						
	c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a							
	b Less: cost of goods sold	b						
	c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code					
11 a								
b								
c								
d All other revenue								
e Total. Add lines 11a-11d								
12 Total revenue. See instructions.				3,829,494.	3,829,494.	0.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	361,330.	307,131.	54,199.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	472,234.	401,398.	70,836.	
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	101,225.	86,041.	15,184.	
9 Other employee benefits	92,721.	78,813.	13,908.	
10 Payroll taxes	62,833.	53,408.	9,425.	
11 Fees for services (non-employees):				
a Management				
b Legal	13,521.	11,493.	2,028.	
c Accounting	10,590.	9,001.	1,589.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	446,653.	379,655.	66,998.	
13 Office expenses	35,109.	29,843.	5,266.	
14 Information technology	87,653.	74,505.	13,148.	
15 Royalties				
16 Occupancy	116,666.	99,166.	17,500.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	38,000.	32,300.	5,700.	
23 Insurance	27,150.	23,079.	4,071.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SPONSORSHIP/EVENT EXPEN	1,042,593.	886,204.	156,389.	
b SPORTS DEVELOPMENT	270,000.	270,000.	0.	
c ADMINISTRATION FEE	191,184.	162,506.	28,678.	
d COLLATERAL PRODUCTION	124,812.	106,090.	18,722.	
e All other expenses	379,672.	322,721.	56,951.	
25 Total functional expenses. Add lines 1 through 24e	3,873,946.	3,333,354.	540,592.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

		(A) Beginning of year		(B) End of year		
Assets	1	Cash - non-interest-bearing	1,620,393.	1	1,327,577.	
	2	Savings and temporary cash investments		2		
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	340,969.	4	334,026.	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges		9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	338,583.			
		10a				
	b	Less: accumulated depreciation	72,545.	84,210.	10c	266,038.
		10b				
	11	Investments - publicly traded securities		11		
	12	Investments - other securities. See Part IV, line 11		12		
	13	Investments - program-related. See Part IV, line 11		13		
14	Intangible assets		14			
15	Other assets. See Part IV, line 11		15			
16	Total assets. Add lines 1 through 15 (must equal line 34)	2,045,572.	16	1,927,641.		
Liabilities	17	Accounts payable and accrued expenses	182,283.	17	108,804.	
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26	Total liabilities. Add lines 17 through 25	182,283.	26	108,804.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets	1,156,399.	27	1,381,947.	
	28	Temporarily restricted net assets	706,890.	28	436,890.	
	29	Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund		31		
	32	Retained earnings, endowment, accumulated income, or other funds		32		
33	Total net assets or fund balances	1,863,289.	33	1,818,837.		
34	Total liabilities and net assets/fund balances	2,045,572.	34	1,927,641.		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,829,494.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,873,946.
3	Revenue less expenses. Subtract line 2 from line 1	3	-44,452.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,863,289.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	1,818,837.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization

CABARRUS COUNTY TOURISM AUTHORITY

Employer identification number

26-2726341

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Temporarily restricted endowment _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements	152,340.		6,771.	145,569.
d Equipment	61,147.		9,070.	52,077.
e Other	125,096.		56,704.	68,392.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				266,038.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
(11)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶		

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,829,494.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3,873,946.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-44,452.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	-44,452.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	3,829,494.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	3,829,494.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,829,494.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	3,873,946.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	3,873,946.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,873,946.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2: THE ORGANIZATION HAS ADOPTED ASC 740-10, EFFECTIVE FOR

AUDIT YEARS ENDING AFTER DECEMBER 15, 2009, AS IT RELATES TO UNCERTAIN TAX POSITIONS FOR THE YEARS ENDED JUNE 30, 2012 AND 2011 AND HAS EVALUATED ITS TAX POSITIONS FOR ALL OPEN TAX YEARS. CURRENTLY, THE 2009, 2010 AND 2011 TAX YEARS ARE OPEN AND SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE. HOWEVER, THE ORGANIZATION IS NOT CURRENTLY UNDER AUDIT NOR HAS THE ORGANIZATION BEEN CONTACTED BY THE INTERNAL REVENUE SERVICE.

Part XIV Supplemental Information (continued)

BASED ON THE EVALUATION OF THE ORGANIZATIONS TAX POSITIONS, MANAGEMENT BELIEVES ALL POSITIONS TAKEN WOULD BE UPHELD UNDER AN EXAMINATION. THEREFORE, NO PROVISION FOR THE EFFECTS OF UNCERTAIN TAX POSITIONS HAVE BEEN RECORDED FOR THE YEARS ENDED JUNE 30, 2012 AND 2011.

Multiple horizontal lines for supplemental information.

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
NOELLE SCOTT	MEMBER OF BOARD & E	5,000.	THE ORGANIZ		X
JESSICA FICKENSCHER	MEMBER OF BOARD & V	500,000.	THE ORGANIZ		X
RAY SOPOROWSKI	MEMBER OF BOARD & G	20,000.	THE ORGANIZ		X

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: NOELLE SCOTT

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

MEMBER OF BOARD & EXECUTIVE DIRECTOR - CABARRUS ARTS COUNCIL

(C) AMOUNT OF TRANSACTION \$ 5,000.

(D) DESCRIPTION OF TRANSACTION: THE ORGANIZATION HAS A MARKETING

AGREEMENT WITH CABARRUS ARTS COUNCIL AND THE ORGANIZATION PAID CABARRUS

ARTS COUNCIL \$5,000 DURING THE YEAR ENDED JUNE 30, 2012.

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: JESSICA FICKENSCHER

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

MEMBER OF BOARD & VP OF SPECIAL PROJECTS - CHARLOTTE MOTOR SPEEDWAY

(C) AMOUNT OF TRANSACTION \$ 500,000.

(D) DESCRIPTION OF TRANSACTION: THE ORGANIZATION HAS A MARKETING

AGREEMENT WITH CHARLOTTE MOTOR SPEEDWAY AND THE ORGANIZATION PAID

CHARLOTTE MOTOR SPEEDWAY \$500,000 DURING THE YEAR ENDED JUNE 30, 2012.

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: RAY SOPOROWSKI

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

MEMBER OF BOARD & GENERAL MANAGER - CONCORD MILLS

(C) AMOUNT OF TRANSACTION \$ 20,000.

(D) DESCRIPTION OF TRANSACTION: THE ORGANIZATION HAS A MARKETING AGREEMENT WITH CONCORD MILLS AND THE ORGANIZATION PAID CONCORD MILLS \$20,000 DURING THE YEAR ENDED JUNE 30, 2012.

(E) SHARING OF ORGANIZATION REVENUES? = NO

Multiple horizontal lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2011

Open to Public
Inspection

Name of the organization

CABARRUS COUNTY TOURISM AUTHORITY

Employer identification number

26-2726341

FORM 990, PART I, DOING BUSINESS AS:

CABARRUS COUNTY CONVENTION AND VISITORS BUREAU

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

VISITOR SPENDING.

FORM 990, PART VI, SECTION B, LINE 11: A DRAFT COPY OF THE 990 RETURN WAS PRESENTED TO THE BOARD OF DIRECTORS AT THEIR REGULARLY SCHEDULED MEETING FOR REVIEW AND APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C: THE CONFLICT OF INTEREST POLICY WAS DISTRIBUTED ANNUALLY TO THE BOARD OF DIRECTORS AND THE EMPLOYEES. WITHIN THE POLICY THERE ARE PROCEDURES FOR COMMUNICATING CONCERNS TO SUPERVISORS AND THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 15A: THE ORGANIZATION USED COMPARABLE DATA FROM OTHER TOURISM AUTHORITIES FOR CEO COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE FOR PUBLIC INSPECTION AT THE ORGANIZATION'S OFFICE UPON REQUEST. ORGANIZATIONS STAFF ARE AVAILABLE TO PROVIDE SUPERVISION AND ANSWER ANY QUESTIONS THE INQUIRING PARTY MAY HAVE.

FORM 990, PART XI, LINE 2C

THE AUDIT COMMITTEE ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2011)

132211
01-23-12

Attachment number 1

Name of the organization

CABARRUS COUNTY TOURISM AUTHORITY

Employer identification number

26-2726341

AND THE SELECTION OF THE INDEPENDENT AUDITOR.

Lined area for text entry, currently blank.

Cabarrus County Convention and Visitors
Budgeted Statement of Revenues and Expenditures
For the 3 Months Ending September 30, 2012

	Current Qtr. Actual	Current Qtr. Budget	Current Qtr. Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
Revenues							
Occupancy Tax	\$ 727,524	\$ 746,089	(18,565)	\$ 727,524	\$ 746,089	(18,565)	3,967,289
Interest on Investments	2,016	1,600	416	2,016	1,600	416	6,800
Advertising Revenues	4,944	0	4,944	4,944	0	4,944	(25,000)
Fund Balance Appropriated	0	100,000	(100,000)	0	100,000	(100,000)	250,000
Items for Resale	955	600	355	955	600	355	2,400
TOTAL REVENUES	725,551	848,289	(122,738)	725,551	848,289	(122,738)	4,251,489
Expenditures							
SALARY AND WAGE EXPENSE							
Salaries	138,078	170,766	(32,688)	138,078	170,766	(32,688)	851,526
Hourly Labor	12,782	16,637	(3,855)	12,782	16,637	(3,855)	73,428
FICA	8,248	15,020	(6,772)	8,248	15,020	(6,772)	57,849
Medicare	3,127	3,489	(362)	3,127	3,489	(362)	13,458
Medical Insurance	27,316	28,260	(944)	27,316	28,260	(944)	113,040
Retirement	15,021	16,915	(1,894)	15,021	16,915	(1,894)	62,828
Workmens Comp	1,598	1,000	598	1,598	1,000	598	3,310
Deferred 401K	8,580	11,416	(2,836)	8,580	11,416	(2,836)	42,398
Performance Incentives	0	0	0	0	0	0	15,000
Unemployment Insurance	3,379	12,272	(8,893)	3,379	12,272	(8,893)	45,580
TOTAL SALARY AND WAGE EXPENS	218,129	275,775	(57,646)	218,129	275,775	(57,646)	1,278,417
ADMINISTRATION AND OPERATIONS							
Admin Fee	36,376	37,304	(928)	36,376	37,304	(928)	198,365
Depreciation Expense	0	0	0	0	0	0	38,208
Loss on Disposal	0	0	0	0	0	0	0
Employee/Community Relations	961	1,600	(639)	961	1,600	(639)	6,900
Insurance	4,012	2,845	1,167	4,012	2,845	1,167	5,779
Mileage	1,034	500	534	1,034	500	534	3,450
Office Equipment/Maintenance	5,412	5,900	(488)	5,412	5,900	(488)	24,800
Office Supplies	4,149	3,100	1,049	4,149	3,100	1,049	11,600
Other Operating Cost	1,923	2,030	(107)	1,923	2,030	(107)	10,315
Postage/Shipping	1,850	3,800	(1,950)	1,850	3,800	(1,950)	12,200
Professional Services	9,400	10,250	(850)	9,400	10,250	(850)	16,300
Rent/Building Expense	32,296	35,109	(2,813)	32,296	35,109	(2,813)	151,738
Staff Development	3,047	6,475	(3,428)	3,047	6,475	(3,428)	17,975
Telephone	6,539	10,700	(4,161)	6,539	10,700	(4,161)	38,800
Vehicle Expense	2,540	2,800	(260)	2,540	2,800	(260)	11,670

Attachment number 2

Cabarrus County Convention and Visitors
Budgeted Statement of Revenues and Expenditures
For the 3 Months Ending September 30, 2012

	Current Qtr. Actual	Current Qtr. Budget	Current Qtr. Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
TOTAL ADMIN AND OPERATIONS	109,539	122,413	(12,874)	109,539	122,413	(12,874)	548,100
MARKETING ACTIVITIES							
Advertising/Specialties	72,374	77,140	(4,766)	72,374	77,140	(4,766)	285,494
Business Development	51,983	134,250	(82,267)	51,983	134,250	(82,267)	389,151
Collateral Production	13,749	24,701	(10,952)	13,749	24,701	(10,952)	148,951
Corporate Communications	1,934	4,500	(2,566)	1,934	4,500	(2,566)	17,100
Dues and Subscriptions	28,955	36,194	(7,239)	28,955	36,194	(7,239)	49,901
Sports Development	0	0	0	0	0	0	0
Event Expense	115,512	72,550	42,962	115,512	72,550	42,962	287,650
Fam Tours/Site Inspections	1,846	8,900	(7,054)	1,846	8,900	(7,054)	22,450
Media Relations	1,727	24,220	(22,493)	1,727	24,220	(22,493)	45,000
Agreements/Bid Fees	176,143	174,154	1,989	176,143	174,154	1,989	832,165
Trade Shows and Conferences	38,355	52,270	(13,915)	38,355	52,270	(13,915)	121,660
Web Technology	4,948	11,795	(6,847)	4,948	11,795	(6,847)	85,000
Destination Services	23,612	55,450	(31,838)	23,612	55,450	(31,838)	140,450
Bad Debt	0	0	0	0	0	0	0
TOTAL MARKETING ACTIVITIES	531,138	676,124	(144,986)	531,138	676,124	(144,986)	2,424,972
TOTAL EXPENDITURES	858,806	1,074,312	(215,506)	858,806	1,074,312	(215,506)	4,251,489
REVENUES OVER EXPENDITURE	\$ (133,255)	\$ (226,023)	92,768	\$ (133,255)	\$ (226,023)	92,768	0

Cabarrus County Convention and Visitors
Balance Sheet
September 30, 2012

ASSETS

Current Assets		
Cash-F&M-Operating	\$	453,794.69
Cash-F&M-Payroll		10,236.14
Cash-F&M-Money Market		445,501.91
Cash-Bank of NC- Money Market		519,072.22
Petty Cash		150.00
		<hr/>
Total Current Assets		1,428,754.96
Property and Equipment		
Computer Equipment		61,146.81
Leasehold Improvements		152,339.72
Vehicles		70,802.06
Office Equipment		54,294.18
Accumulated Depreciation		(72,545.30)
		<hr/>
Total Property and Equipment		266,037.47
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>1,694,792.43</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Medical Withholding	\$	265.53
Vision Withholding		9.76
401k Withholding		261.19
Retirement Withholding		8,418.92
Sales Tax Payable		57.15
		<hr/>
Total Current Liabilities		9,012.55
Long-Term Liabilities		
		<hr/>
Total Long-Term Liabilities		0.00
		<hr/>
Total Liabilities		9,012.55
Capital		
Unrestricted Net Assets		87,093.79
Fund Balance		1,295,052.91
Sports Development		436,890.59
Revenue over Expenditure		(133,257.41)
		<hr/>
Total Capital		1,685,779.88
		<hr/>
Total Liabilities & Capital	\$	<u><u>1,694,792.43</u></u>

Tab 2 - Multi-Segment

Currency: USD - US Dollar

Cabarrus County CVB

For the month of: September 2012

Segment	Current Month - September 2012 vs September 2011												Year to Date - September 2012 vs September 2011									Participation							
	Occ %		ADR		RevPAR		Percent Change from September 2011						Occ %		ADR		RevPAR		Percent Change from YTD 2011					Properties		Rooms			
	2012	2011	2012	2011	2012	2011	Occ	ADR	RevPAR	Room Rev	Room Avail	Room Sold	2012	2011	2012	2011	2012	2011	Occ	ADR	RevPAR	Room Rev	Room Avail	Room Sold	Occus	Sample	Occus	Sample	
Cabarrus Co Less GWL+	67.2	53.2	115.81	86.40	77.81	45.92	26.4	34.0	69.4	69.6	0.1	26.5	60.6	58.4	93.40	84.83	56.61	49.52	3.8	10.1	14.3	14.3	0.0	3.8	25	22	2333	2223	
Comp Set																													
Wyandotte County, KS	57.1	59.6	87.70	88.67	50.05	52.81	-4.2	-1.1	-5.2	-0.6	4.9	0.5	59.2	57.1	90.66	88.27	53.75	50.39	3.6	2.9	6.7	11.4	4.5	8.2	18	13	1751	1163	
Warren County, OH	51.1	52.5	80.98	82.20	41.37	43.19	-2.8	-1.5	-4.2	-4.3	-0.1	-2.9	54.7	54.6	84.33	82.13	46.11	44.87	0.1	2.7	2.8	2.6	-0.1	-0.1	43	27	3948	2526	
Sullivan County, TN	48.2	53.0	74.58	72.06	35.93	38.22	-9.2	3.5	-6.0	-6.0	0.0	-9.2	45.5	50.0	80.37	77.34	36.53	38.68	-9.1	3.9	-5.6	-5.6	-0.0	-9.2	26	17	2186	1586	
Hays County, TX	53.5	53.5	87.76	83.70	46.91	44.81	-0.2	4.9	4.7	7.5	2.7	2.5	60.6	57.5	89.29	85.78	54.13	49.33	5.4	4.1	9.7	12.8	2.8	8.3	32	25	2115	1893	
Gwinnett County, GA	62.6	60.9	58.79	59.75	36.79	36.37	2.8	-1.6	1.1	1.1	-0.1	2.7	63.0	60.3	59.31	58.47	37.36	35.24	4.5	1.4	6.0	5.6	-0.4	4.1	99	82	10918	9069	
Bedford/Grapevine	66.3	66.7	117.97	113.31	78.23	75.62	-0.6	4.1	3.4	3.4	-0.0	-0.7	66.5	67.9	116.34	116.34	77.31	79.03	-2.2	0.0	-2.2	-2.4	-0.2	-2.4	45	37	7398	6334	
Regional Comparison																													
Cary/South Raleigh	60.2	62.9	80.69	78.59	48.61	49.41	-4.2	2.7	-1.6	1.4	3.0	-1.3	61.7	61.9	79.06	76.44	48.81	47.32	-0.3	3.4	3.1	6.2	3.0	2.7	43	37	4713	4266	
Mecklenburg County, NC	69.6	65.0	122.45	86.67	85.22	56.38	7.0	41.3	51.2	56.9	3.8	11.1	66.4	63.7	94.20	85.04	62.59	54.13	4.4	10.8	15.6	16.5	0.7	5.1	190	161	24009	20989	
North Carolina	59.9	58.6	93.25	83.47	55.86	48.92	2.2	11.7	14.2	15.6	1.2	3.5	58.7	57.1	85.37	81.51	50.14	46.53	2.9	4.7	7.7	8.4	0.7	3.5	1704	1030	146212	107119	
United States	63.4	63.1	107.29	103.73	67.97	65.47	0.4	3.4	3.8	4.5	0.6	1.0	63.0	61.5	105.94	101.67	66.79	62.48	2.6	4.2	6.9	7.3	0.4	3.0	52410	29894	4890936	3478260	

A blank row indicates insufficient data.
 Source 2012 SMITH TRAVEL RESEARCH, Inc.
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Tab 3 - Multi-Seg Raw

Currency: USD - US Dollar

Cabarrus County CVB

For the Month of September 2012

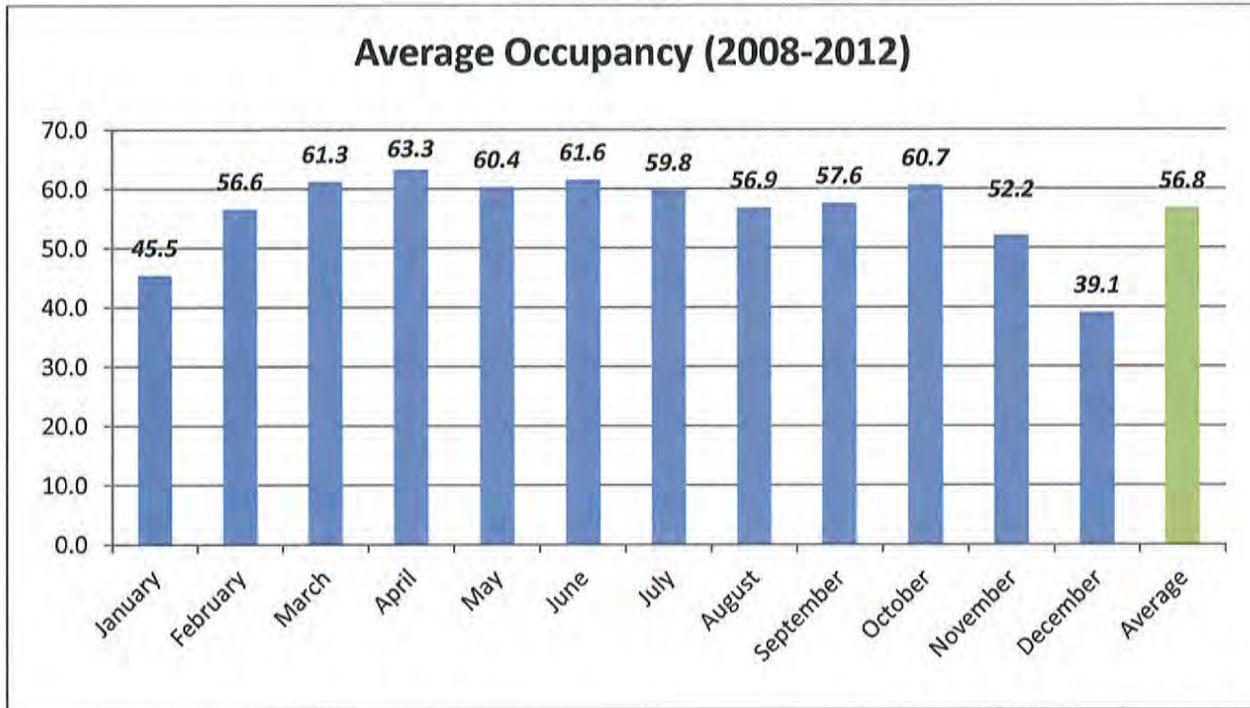
Segment	Current Month - September 2012 vs September 2011									Year to Date - September 2012 vs September 2011								
	Supply			Demand			Revenue			Supply			Demand			Revenue		
	2012	2011	% Chg	2012	2011	% Chg	2012	2011	% Chg	2012	2011	% Chg	2012	2011	% Chg	2012	2011	% Chg
Cabarrus Co Less GWL+	69,990	69,930	0.1	47,026	37,171	26.5	5,445,978	3,211,521	69.6	636,423	636,363	0.0	385,758	371,486	3.8	36,027,945	31,512,800	14.3
Comp Set																		
Wyandotte County, KS	52,530	50,070	4.9	29,975	29,820	0.5	2,628,934	2,644,054	-0.6	460,458	440,795	4.5	272,384	251,656	8.2	24,748,535	22,213,678	11.4
Warren County, OH	118,440	118,560	-0.1	60,508	62,301	-2.9	4,899,656	5,120,868	-4.3	1,078,533	1,079,982	-0.1	589,742	590,113	-0.1	49,735,636	48,463,977	2.6
Sullivan County, TN	65,580	65,580	0.0	31,595	34,784	-9.2	2,356,269	2,506,685	-6.0	596,596	596,778	-0.0	271,156	298,467	-9.2	21,793,403	23,082,666	-5.6
Hays County, TX	63,450	61,800	2.7	33,919	33,087	2.5	2,976,732	2,769,219	7.5	577,881	562,380	2.8	350,351	323,426	8.3	31,281,316	27,743,558	12.8
Gwinnett County, GA	327,540	327,750	-0.1	204,956	199,507	2.7	12,048,967	11,920,615	1.1	2,981,218	2,993,115	-0.4	1,877,863	1,803,811	4.1	111,382,349	105,463,773	5.6
Bedford/Grapevine	221,940	221,970	-0.0	147,171	148,145	-0.7	17,362,133	16,786,003	3.4	2,019,897	2,023,523	-0.2	1,342,256	1,374,648	-2.4	158,161,478	159,919,765	-2.4
Regional Comparison																		
Cary/South Raleigh	141,390	137,250	3.0	85,179	86,284	-1.3	6,872,922	6,781,061	1.4	1,286,463	1,249,126	3.0	794,239	773,300	2.7	62,794,914	59,112,839	6.2
Mecklenburg County, NC	720,270	693,900	3.8	501,282	451,354	11.1	61,379,595	39,120,576	56.9	6,424,361	6,377,604	0.7	4,268,476	4,059,573	5.1	402,104,871	345,225,278	16.5
North Carolina	4,386,360	4,333,470	1.2	2,627,521	2,539,853	3.5	245,027,774	211,997,508	15.6	39,480,973	39,222,802	0.7	23,185,754	22,392,990	3.5	1,979,392,114	1,825,223,478	8.4
United States	146,728,080	145,805,130	0.6	92,958,455	92,024,642	1.0	9,973,364,225	9,545,650,671	4.5	1,323,489,626	1,318,038,196	0.4	834,433,215	810,067,102	3.0	68,402,012,975	62,356,527,558	7.3

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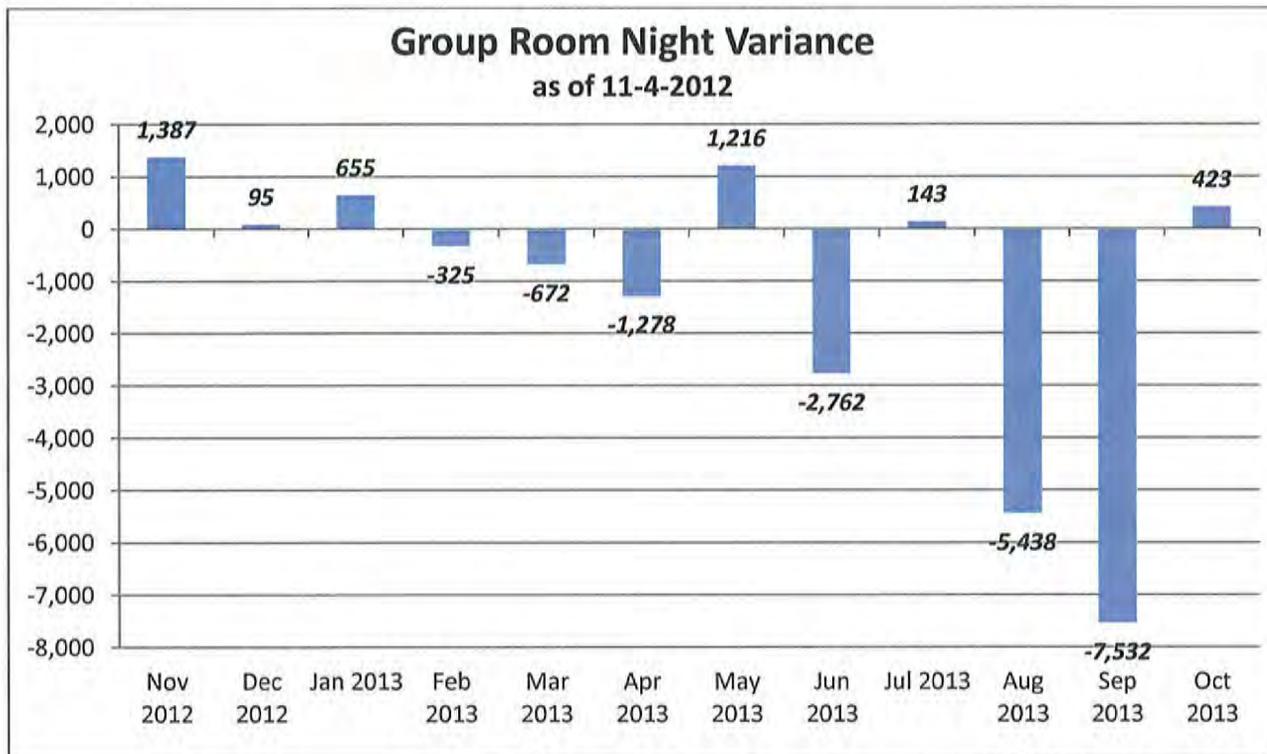
Source 2012 SMITH TRAVEL RESEARCH, Inc.

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Destination Historical Performance



Destination Pipeline



Local/Regional

- Our State Magazine
- Where Charlotte
- Charlotte Visitor Guide half-page
- Carolina Publishing Associates
- Field Trip Magazine
- Group Travel Leader
- Jigsaw Digital – Custom Mustang 50th Welcome Video
- Cabarrus Christmas
 - Downtown Kannapolis inclusion of Cabarrus Christmas
 - Will expand perimeter lighting at Exit 49 hotels
 - Installation to began week of September 11
 - Will expand lights along Bruton Smith Boulevard
 - 50,000 total maps/ calendar of events (15,000) to be distributed at hotels, restaurants, partners
 - www.CabarrusChristmas.com

National

- Inside Track News - Holiday Buyers Guide & NASCAR Canadian Tire Series Year-in-Review (+editorial)
- America’s Best Vacations – ½ Page – Spring with digital placement – currently over 2,000 leads
- VisitNC.com
 - Virtual Brochure
 - Journey display ad
 - Online sweeps (golf)
- Charlotte Motor Speedway Repucom Exposure Report
 - Exposure/ Time/ Media Equivalency/ QI Media Value/ QI Score

	Exposure	Time	Media Equivalency	QI Media Value	QI Score
Website - Whereracinglives.com	29	141	\$728,284	\$113,044	15.52

- Collinson Media print and web placement
- Think! Social Media is full-service digital tourism marketing agency.
 - Conduct a Social Media Audit of the Cabarrus County CVB’s social media channels and activities, and present findings.
 - The audit will analyze the current social media activities of your organization, providing feedback and recommendations to ensure the revised social media strategy provides maximum value to the bureau.
 - Social Media 101/Symposium January ‘13

Communications / Press Release Distributions

- Promoting Capital Christmas Tree event at zMAX Dragway on Nov. 22 to local/regional media:
 - *WBTV, WSOC, WCNC, Fox Charlotte, News 14 Carolina, Charlotte Observer, Independent Tribune, Salisbury Post, Enquirer Journal, Statesville Record, Mooresville Tribune and Anson Record*) by getting story placement before the tree arrives.
 - Assisting media in getting video/photos from the cities where the tree will be stopping prior to Concord, in an effort to get more coverage on the event.

- Reaching out to TV stations in North & South Carolina to pitch holiday stories in Cabarrus County. This includes: Capital Christmas Tree, Concord Mills shopping, Historic Downtown Concord Shopping and Speedway Christmas.
 - *WLOS-Asheville, WXII-Winston-Salem, WGHP-High Point, WXLV-Winston-Salem, WFMY-Greensboro, WRAL-Raleigh, WNCN-Raleigh, WRAZ-Raleigh, WTVD-Durham, WSPA-Spartanburg, SC, WYFF-Greenville, SC, WIS-Columbia, SC, WOLO-Columbia, SC WLTX-Columbia, SC, WMBF-Myrtle Beach/Florence, SC, WBTW-Myrtle Beach, SC and WPDE-Myrtle Beach, SC)*

- Setting up FAM tours for Canadian Journalists that CVB staff met with on Canada Sales/Media Mission on October 15 – 18. Three (*Zoomer Magazine, Sun-Media, and Doctor's Review*) have responded that they are interested in learning more about Cabarrus County and are considering FAM tour invites that have been extended to them.

Press Release Distributions

- November 6, 2012 – *Press Release of Capital Christmas Tree*
- November 7, 2012 – *Press Release of Beacon Award*

VisitCabarrus site

Analytics for October 1, 2012 – October 30, 2012 (compared to previous October 2011)

Visits

3,644

Previous: 5,567 (-34.54%)

Unique Visitors

2,883

Previous: 4,615 (-37.53%)

Pageviews

10,873

Previous: 15,901 (-31.62%)

Pages/Visit

2.98

Previous: 2.86 (4.46%)

Avg. Visit Duration

00:03:30

Previous: 00:02:16 (54.93%)

Bounce Rate

52.80%

Previous: 59.28% (-10.93%)

% New Visits

73.55%

Previous: 78.44% (-6.24%)

Direct Traffic

1,037

Previous: 1,650 (-37.15%)

Referring Sites

1,037

Previous: 1,339 (-22.55%)

Search Engines

1,547

Previous: 2,578 (-39.99%)

Google / organic

1,547

Previous: 2,578 (-39.99%)

Mobile device visits

3,644

Previous: 5,567 (-34.54%)

Top Traffic Sources (referrals)

1. Charlottespeedway.com – 89
2. concordnc.gov – 74
3. Cabarrusarena.com – 56
4. Soccer.sincsports.com – 51
5. Visitnc.com – 49
6. Ad.yieldmanager.com – 35
7. en.wikipedia.org – 34
8. Charlotte.perfectweddingguide.com – 33
9. Tripadvisor.com – 32
10. Facebook.com – 30
11. Americanprofile.com - 25
12. Cabarruschamber.org – 24
13. Google.com – 22
14. emailwire.com – 20
15. Attractions.uptake.com – 17
16. Racetocharlotte.com – 17
17. Daletrail.wordpress.com – 16
18. Greatwolf.com – 16
19. (NEW) soccerincollege.com – 16
20. truckseries.com - 14
21. Gospeedwayclub.com – 13
22. Ad.adtegrity.net – 12
23. (NEW) Gritsshow.com – 12
24. Jayski.com – 11
25. (NEW) voi12.com – 11
26. (NEW) ads.bluelithium.com - 10
27. (NEW) cruisewhat.com – 10
28. (NEW) travelwhat.com – 10
29. (NEW) ci.asheboro.nc.us – 9
30. (NEW) examiner.com – 9
31. embassysuitesconcord.com – 7
32. Bizjournals.com – 6
33. search.mywebsearch.com – 6
34. (NEW) Tennislink.usta.com – 6
35. Windstream.net – 6
36. 36ohk6dgmcd1n-c.c.yom.mail.yahoo.net – 5

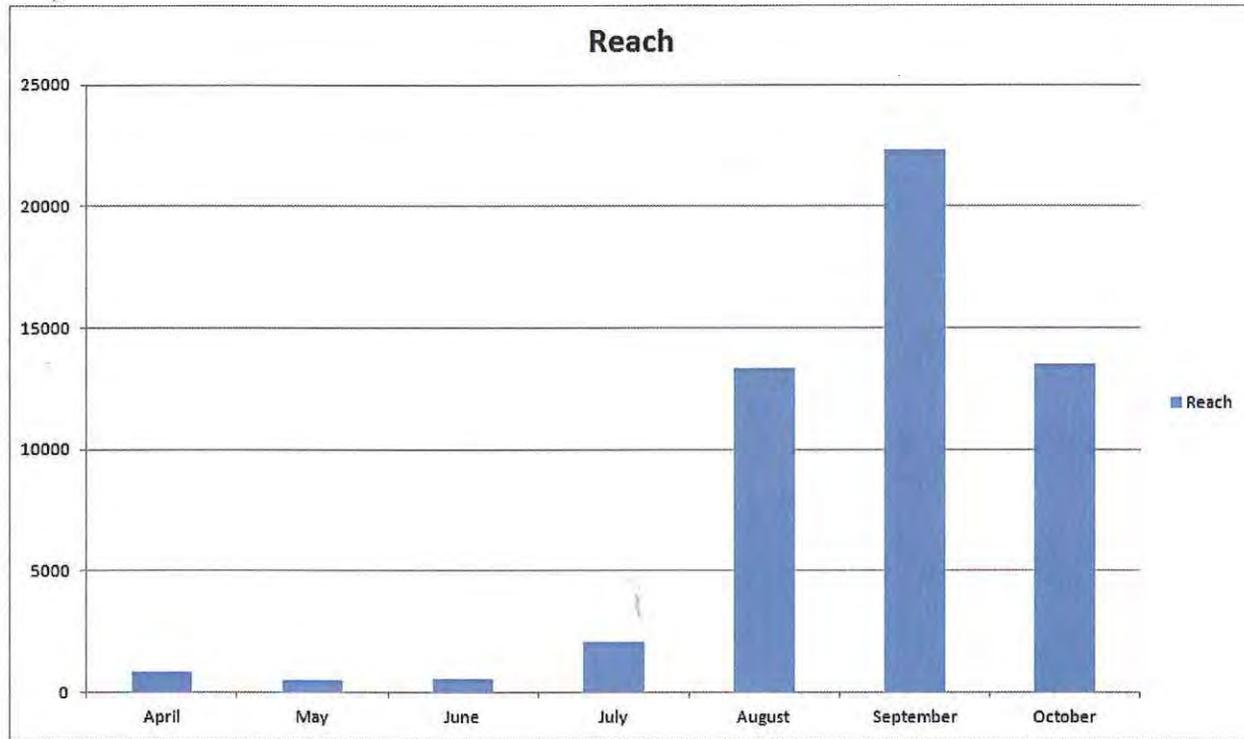
37. (NEW) concord.carolinacourts.com – 5
 38. Search.rr.com – 5
 39. (NEW) 2chambers.com – 4
 40. (NEW) asoft139.securesites.net - 4
 41. cabarrusedc.com – 4
 42. (NEW) charlottemotorspe11.reachlocal.net – 4
 43. (NEW) charlotteusa.com – 4
 44. Lakenorman.com – 4
 45. LinkedIn.com – 4
 46. (NEW) maps.google.com – 4
 47. Nchalfmarathon.com – 4
 48. (NEW) placesandlocals.com – 4
 49. cabarruscounty.us – 3
 50. cityofkannapolis.com - 3
-

Facebook numbers for Oct 2012

Reach: 13,502

Reach measures the number of people who received impressions of a Page post. The reach number might be less than the impressions number since one person can see multiple impressions.

Facebook Reach (Month vs. Month)



Media
Coverage

November
2012



CABARRUS
C O U N T Y C V B

Charlotte Business Journal

October 24, 2012

Michael Bonoffski | People on the Move

[« Previous](#) Person 12 of 12



- **Michael Bonoffski**
- **Date added:**October 24, 2012
- **Submission Type:**Professional Recognition
- **Current employer:**Cabarrus County Convention & Visitors Bureau
- **Current title/position:**Sr. Vice President, Marketing and Communications
- **Industry:**[Travel](#)
- **Position level:**Senior Vice President
- **Position department:**Marketing
- **Reason for being recognized:**The Southeast Tourism Society (STS) is honoring Mike Bonoffski, Senior Vice-President, Marketing and Communications for the Cabarrus County Convention and Visitors Bureau, as a member of the inaugural 2012 class of 'Forty for the Future: Travel's Leading Talent' project.

Charlotte Observer

October 26, 2012

Career Almanac

Michael Bonoffiski, senior vice president, marketing and communications, for the Cabarrus County Convention and Visitors Bureau, was honored by the Southeast Tourism Society as a member of the inaugural 2012 class of “Forty for the Future: Travel’s Leading Talent” project.



Charlotte Observer

November 2, 2012

Ecuador's president visits research campus

Correa hopes for alliance on research, academia

President Rafael Correa of the Republic of Ecuador and a delegation of ministers from that nation spent Oct. 30 touring the 16 university and corporate research programs at the North Carolina Research Campus in Kannapolis.

Correa and his delegation of more than 60 Ecuadorian government officials met with David Murdock, founder of the biotechnology hub, and the campus's lead scientists.

Correa is studying the research, scientific instrumentation and collaborative environment of the research campus as a model for the development of Yachay, a planned city of science and technology being built in Ecuador's northern province of Imbabura.

"Amazing! Outstanding!" said Correa. "A learning experience for us. We are building, in our country, a planned city of knowledge, (and) we want to learn from your experience. This (Yachay) is the biggest project in Ecuadorian history. We are (changing) from a traditional to a knowledge-based economy."

Nathalie Cely Suarez, Ecuador's ambassador to the U.S. and part of Correa's delegation, said, "We've seen other knowledge centers all over the world, but we wanted to see something that was close to one of our interests, which is the combination of agriculture, nutrition, science and health.

"We had the opportunity to see (that) here in (a) way that is fascinating, because it is very practical and (has) very concrete applications," Cely said.

Officials broke ground on Yachay this year and plan for it to grow into a center similar to Kannapolis' research campus, where research and innovation from both universities and companies will be tapped as an economic booster and job creator.

One-third of Ecuador is rainforest, and the country recognized as one of the world's most biodiverse. Research into bioactive compounds in plants – a major focus of many of the Kannapolis campus's partnering institutions and companies – and its application to improve human health, agriculture and food were particularly interesting to the Ecuadorian delegation.

"I think the wealth of Ecuador is still not discovered," Cely said, "and it does not reside in the oil that we have. It is among our biodiversity. We do have rainforests. I think the cure for cancer and so many diseases may be there. We just need to discover it."

One of the centerpieces of Yachay is the new Scientific Experimental University of Ecuador.

After touring the Rowan-Cabarrus Community College Biotechnology Training Center at the Kannapolis campus, Cely said the delegation was impressed by the idea of offering two-year biotechnology degree programs as an additional education option.

"In our city, we'll have a top university with Ph.D.'s and master's degrees, but we never thought about also having two-year degrees in biotechnology," she said. "That is something we learned today that we really like."

The North Carolina Research Campus represents the type of economic change that Correa is pursuing in Ecuador with investments in science, technology and education.

"From this town dedicated to textiles to moving forward to more knowledge-based activities," Cely said, "that is something that brought us here. It is fascinating to see how you have done it in a systematic way."

Looking ahead, Correa confirmed his hope for an alliance with the Kannapolis campus that could lead to research collaborations and scientific and academic exchanges beginning as early as 2013.

"You wouldn't think that Ecuador and the NCRC in Kannapolis have anything in common," said Lynn Scott Safrit, president of the research campus. "Yet we both have strong leadership, dedicated champions, investment, a transitioning economy and, we discovered today, very similar research interests."

"So we are very excited to form new collaborations, especially international collaborations like this one, because the mission of the campus is not only for our community but for the world. We're looking forward to collaborations with scientists from Ecuador that will generate new and great discoveries." North Carolina Research Campus

Rock Hill Herald

November 8, 2012

Charlotte Speedway hosting hiring fair for veterans, spouses

CONCORD, N.C. — The U.S. Chamber of Commerce’s National Chamber Foundation and RecruitMilitary will hold a “Hiring Our Heroes – Charlotte,” a job fair for veterans and military spouses on Nov. 15 from 11 a.m. to 3 p.m. at the Charlotte Motor Speedway in Concord. More than 30 employers are expected to participate with jobs available for veterans and military spouses of all ranks and levels of experience. The event will include a free GE employment workshop that features one-on-one mentoring sessions on resume building, resume writing, and interviewing techniques for all job-seeking veterans and service member participants. Since its launch in March 2011, Hiring Our Heroes has held more than 330 hiring fairs nationwide, helping more than 14,100 veterans and military spouses find employment. Interested job seekers should register for free at www.recruitmilitary.com. Walk-in job seekers are allowed. Veterans must provide military ID. Copyright 2012 . All rights reserved. This material may not be published, broadcast, rewritten or redistributed.

GoSpeedwayClub.com - Annual



Discovery Maps – Charlotte Annual

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Our State Magazine – November



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Where Charlotte – September/ October

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Charlotte Visitor Guide – Annual

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Field Trip Magazine - Fall

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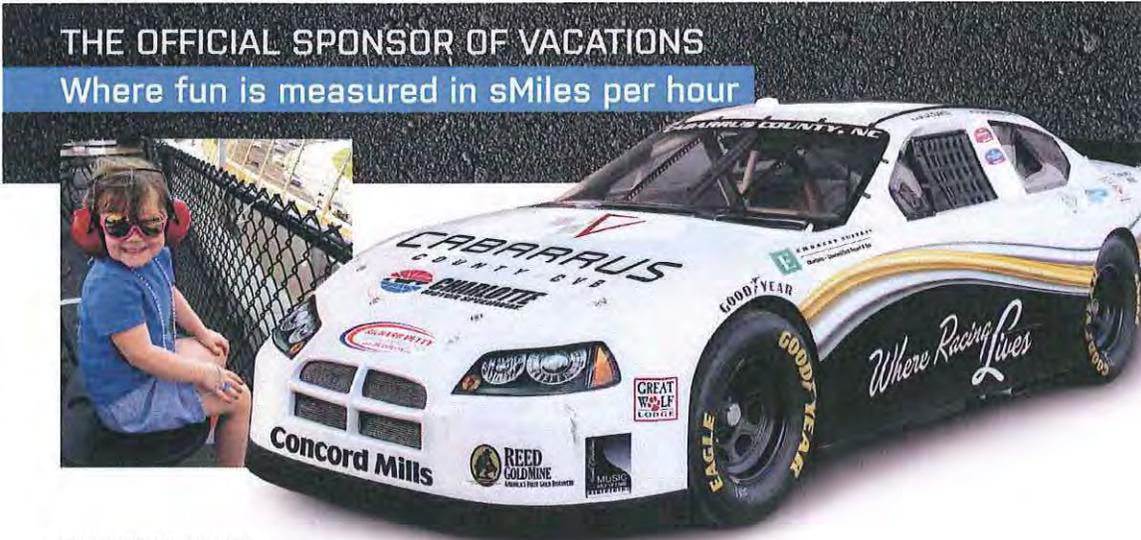


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America's Best Vacations – Fall



CABARRUS COUNTY, NC



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Pennsylvania Bus Association – 2013 Membership Directory



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Group Travel Leader – November/December



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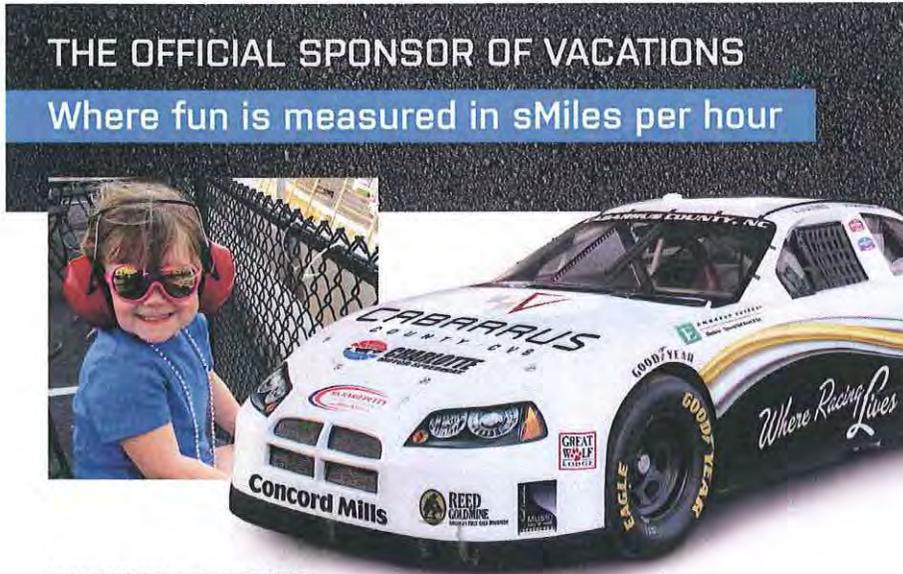
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Escape to the Southeast - 2013

CABARRUS COUNTY, NC

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IT'S BO HO HO TIME.

Cabarrus County Holiday Events

NO.	EVENT TITLE	LOCATION	DATE	TIME	ADMISSION	EVENT DESCRIPTION
1	Santa Photos	Concord Mills Mall / 8111 Concord Mills Blvd., Concord	11/08/2012-12/24/2012	Mon - Thu 11am - 8pm / Fri - Sat 10am - 9pm / Sun 12 - 7pm	Photo package prices vary	This is the perfect opportunity to share your Christmas wish list with the man in red and get your picture taken for a special holiday keepsake.
2	Santa Appearance	Children's Place at Carolina Mall / 1480 Concord Pkwy. North, Concord	11/10/12	12 - 4pm	Free	Santa will visit The Children's Place store for cookies and milk and Christmas activities. Don't miss out on this Santa sneak peek!
3	Christmas Angel Workshop	Muddingers Pottery and Glass Studio / 3 Union St. South, Concord	11/11/2012-12/2/2012 Every Sunday	2 - 4pm	\$25 per person	Make an angel and an ornament, then take home these holiday keepsakes to display for years to come.
4	Santa's Arrival	Carolina Mall / 1480 Concord Pkwy. North, Concord	11/16/12	6pm	Free	Santa arrives at Carolina Mall to kick off the holiday season! Children can enjoy milk and cookies while Santa has story time!
5	Annual Christmas Tree Lighting	Downtown Concord / Union St., Concord	11/16/12	5:30pm / Tree Lighting and Fireworks 7:30pm	Free	Enjoy Children's activities, trolley and carriage rides on beautiful Union Street, entertainment, and of course, Santa!
6	ACN 84th Annual Concord Christmas Parade	Downtown Concord from Lake Concord Rd. to Church St., down Union St. ending at Corban Ave.	11/17/12	2:30pm	Free	The Concord Christmas Parade is one of the oldest and largest Christmas Parades in the Carolinas.
7	Black Friday Shopping	Concord Mills Mall / 8111 Concord Mills Blvd., Concord	11/23/12	12:01am - 10pm	No Admission	Shop 'til you drop during this 22-hour Black Friday event!
8	The Last Night of Ballyhoo	Old Courthouse Theatre / 49 Spring St., Concord	Nov 29, 30 & Dec 1, 7, 8, 14, 15 @ 8pm / Dec 2, 5, 16 @ 2:30pm (Sunday Matinee)		Individual \$15 / Senior (60+) \$12 / Student (with ID) \$12 / Ages 12 & under \$10	Holiday community theatre performance.
9	Town of Harrisburg's Annual Christmas Tree Lighting	Veterans Park / 4100 Main St., Harrisburg	11/30/12	6pm	Free	Wagon rides, Santa and local performances.
10	A Golden Christmas	Reed Gold Mine / 9621 Reed Mine Rd., Midland	12/1/12	10am - 4pm	Free	Enjoy the only Christmas candlelight tour you can take in the daytime!
11	Holiday Happenings	Downtown Concord / 11 Union St. South, Concord	12/1/12	11am - 1pm	Free	Join us for this fun-filled afternoon of family holiday entertainment. Children can participate in the Gingerbread Candy Hunt, gathering gingerbread-house decorations from shoekeepers and restaurants, then use their goodies to decorate a miniature gingerbread house to take home with them. While Downtown, enjoy Christmas music, horse-drawn wagon rides, and more.
12	CMC-NorthEast 75th Annual Kannapolis Christmas Parade	Downtown Kannapolis from Main St. to 1st St. ending at West Ave.	12/8/12	6:00pm	Free	The Kannapolis Christmas Parade is the only night parade in Cabarrus County with over 150 lighted entries.
13	Town of Mt. Pleasant Christmas Parade	Mt. Pleasant from Hwy 49 to Downtown ending at Hwy 73	12/8/12	11am	Free	The Town of Mount Pleasant holds an annual Christmas Parade and Celebration. This is a great opportunity for families to come out and enjoy the various activities taking place in the town. Santa is known to be a regular visitor!
14	Christmas Open House	Rocky River Vineyard / 11685 Reed Mine Rd., Midland	12/8/12	11am - 6pm	Free	Celebrate the holidays at beautiful Rocky River Vineyard.
15	Nativity Night	Village Park / 700 West C St., Kannapolis	12/15/12	4 - 9pm	Free	Bring the family and enjoy a live nativity scene, choir music, petting zoo, pony rides, vendors and other activities in the park.
16	Snowland	Great Wolf Lodge / 10175 Weddington Rd., Concord	12/1-12/25/2012		Call or visit Great Wolf Lodge for more details!	Welcome to a place where it snows indoors and you can swim all day, a place your entire family shared the spirit of the season together. Snowland™ at Great Wolf Lodge® makes winter warmer than ever! Activities include a life-size Gingerbread House, appearances by Santa, enrolling in North Pole University, a Magic Show, Polar Bear Race, Balloon Artist, and New Years Eve Party!
17	Kannapolis Christmas Festival and Celebration of Lights	Village Park / 700 West C St., Kannapolis	12/1/2012 - 12/30/2012 (Closed Christmas Eve and Day)	2 - 9pm / Santa Appearance 6 - 9pm	Free / Train rides \$2	A Kannapolis Christmas will officially kick off with the Kannapolis Christmas Festival on December 1 at 2pm. This will be the start of the 2012 Celebration of Lights in Kannapolis, boasting more than 175,000 lights.
18	Cabarrus Christmas at the Visitor Center	Cabarrus CVB Visitor Center / 10099 Weddington Rd. - Ste. 102, Concord	12/1/2012 - 12/30/2012	Mon - Fri 8:30am - 4pm / Sat 10am-4pm / Sun 12-4pm	Free	Join us in the Visitor Center for holiday movies and festive refreshments! Pick up tickets, souvenirs, information and more.

To find a complete calendar of events, please visit www.cabarruschristmas.com

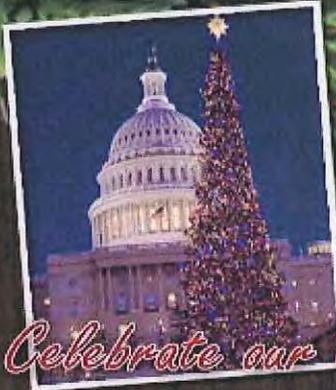
CapitolChristmas2012.org



2012 U.S. CAPITOL CHRISTMAS TREE
Colorado's Gift to the Nation...

Join us at the next events
November 8
Grand Junction, CO
Montrose, CO

HOME HISTORY OF THE TREE 2012 EVENTS ONLINE STORE TRIMMING THE TREE SPONSORS NEWS CONTACT



THE PEOPLE'S TREE

For nearly five decades, the beautiful and iconic U.S. Capitol Christmas Tree has been selected from a National Forest to be presented to the American people. This year, the White River National Forest and its partner Choose Outdoors have the honor of providing the People's Tree!

In early November the U.S. Forest Service, Choose Outdoors, and other partners will escort the tree from the Blanco Ranger District near Meeker, Colorado to the west lawn of the U.S. Capitol in Washington, D.C.

Celebrate our Great Outdoors!

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Official Sponsors of the 2012 Capitol Tree



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Upcoming Events

Capitol Tree Visits Grand Junction, Colorado

NOV 8 The U.S. Capitol Christmas Tree will be on display as it travels across the country.

10:00am - 1:00pm
Mead Mall, Cabarrus parking lot

Capitol Tree Visits Cortez, Colorado

NOV 9 The U.S. Capitol Christmas Tree will be on display as it travels across the country.

11:00am - 1:00pm
West Main parking lot

[View all events](#)

Capitol Tree Visits Montrose, Colorado

NOV 8 The U.S. Capitol Christmas Tree will be on display as it travels across the country.

6:00am - 6:00pm

Capitol Tree Visits Durango, Colorado

NOV 9 The U.S. Capitol Christmas Tree will be on display as it travels across the country.

8:00am - 6:00pm
Durango Wellness Center

Latest News



Crowds Turn Out to See Capitol Tree in Rangely, Craig, and Steamboat Springs
November 25, 2012

Just a few photos from yesterday's events in Rangely, Craig, and Steamboat Springs, Colorado!



2012 U.S. Capitol Christmas Tree is Packed Up & Headed for D.C.
November 24, 2012

We hope you enjoy these photos of the tree being prepared for the long journey ahead. Thank you to all!



Colorado Youth Selected to Light 2012 Capitol Christmas Tree
November 4th, 2012

Out of 1,381 entries from across Colorado, the White River National Forest and its nonprofit partner, Choose Outdoors, are pleased

[View all news](#)

20 read more

Tree Arrives in Asheville, North Carolina

TBD

NOV
21

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Tree Arrives in Concord, North Carolina

TBD

NOV
22

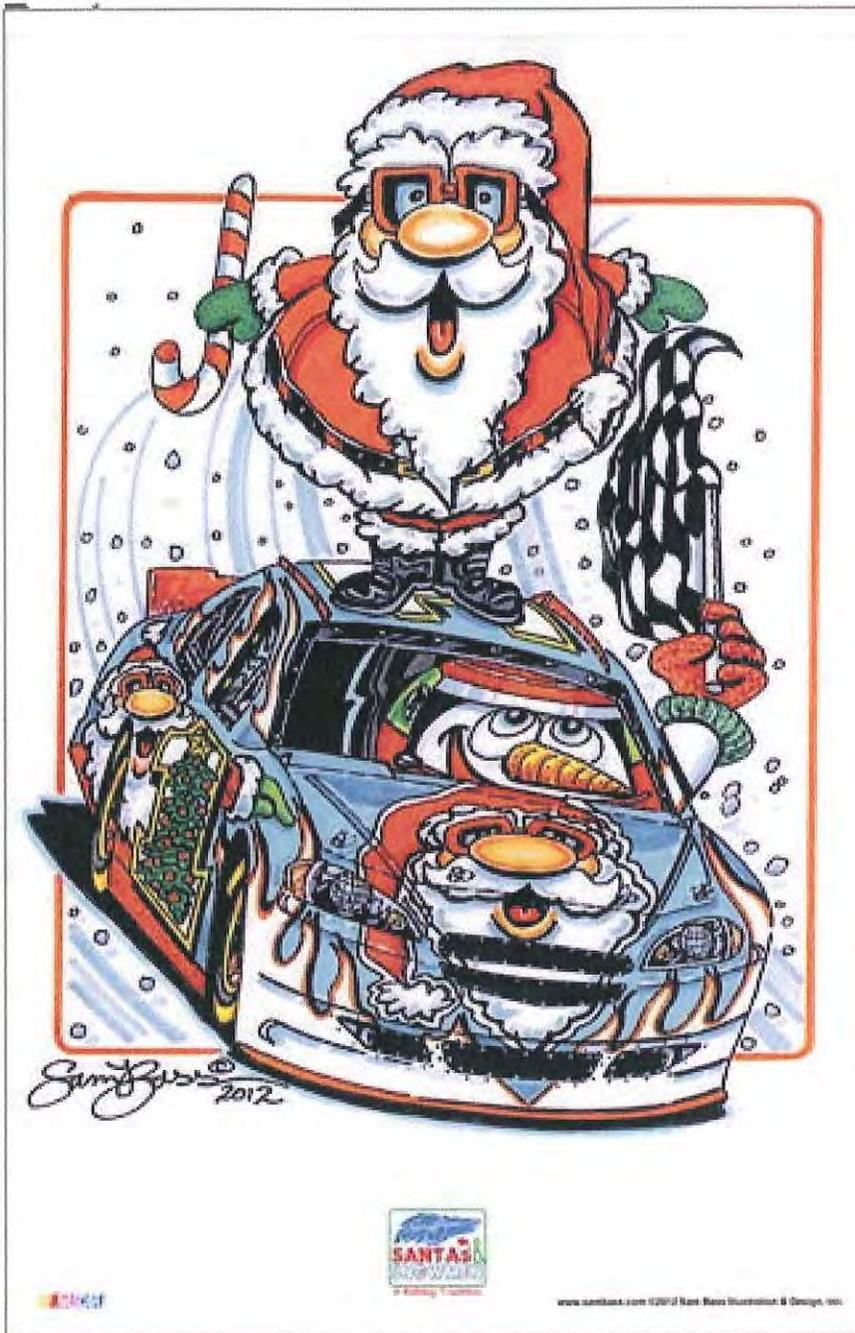
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flavor

Sam Bass/ CVB Christmas Card

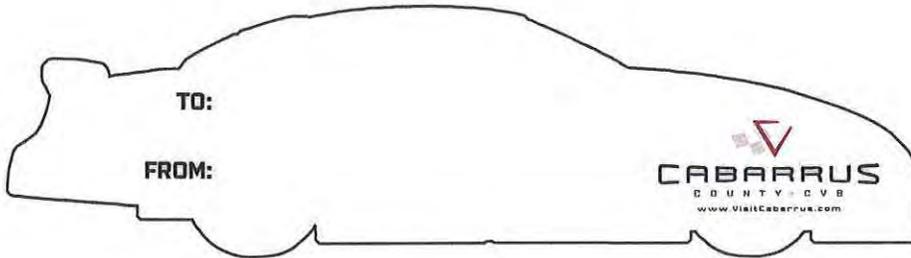


Cabarrus CVB Gift Basket / Group Tags



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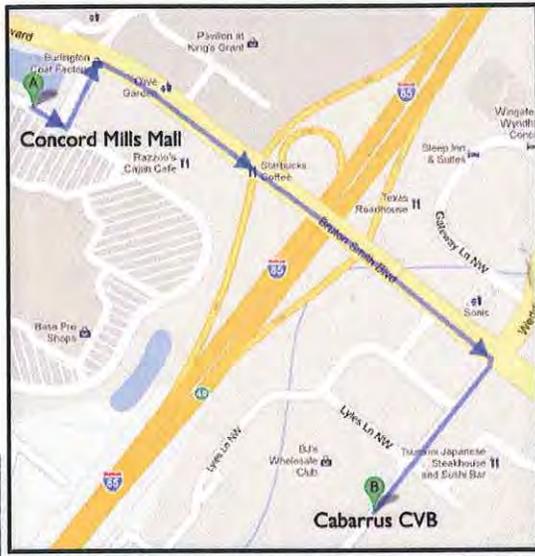
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Concord Mills Coupon Book – Annual

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- Make tour reservations
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FOR IMMEDIATE RELEASE

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Ken Coffin
US Forest Service
970-878-6001
kcoffin@fs.fed.us

U.S. CAPITOL CHRISTMAS TREE SCHEDULES PIT STOP IN CONCORD, NC *A Celebration of Colorado's gift to the nation*

November 6, 2012 – Concord, NC – On **November 22** the U.S. Forest Service with help from their nonprofit partner, Choose Outdoors will be bringing the US Capitol Christmas Tree (www.CapitolChristmasTree2012.com) to Concord and invites all people young and old to come celebrate this annual holiday tradition.

On November 2, the 2012 U.S. Capitol Christmas Tree was harvested in the White River National Forest, near Meeker, CO. The tree is wrapped and being transported to Washington, D.C. on a custom-decorated Mack Pinnacle model truck which will be driven by former U.S. Senator, Ben Nighthorse Campbell.

The U.S. Capitol Christmas Tree will be on display at Concord at zMAX Dragway from **2 - 5 p.m.** This stop will be one of many along the tree's 23-day tour across Colorado and the country on its way to the nation's capital. All festivities with the Tree are open to the public and free for all to enjoy.

As the Tree travels the country, it will carry a message about sustainable forestry as well as invite people to assist with raising funds for the Forest Restoration Challenge. This challenge was set up to help areas impacted by the massive wildfires which devastated areas near Colorado Springs and Fort Collins in the spring of 2012. Those interested in donating can text any dollar amount to 303-502-5858 then donors will then be ask for some basic information to complete the donation.

"This is a great way to kick off Cabarrus Christmas this Holiday season as we host the Capital Christmas Tree on Thanksgiving Day," said Donna Carpenter, President and Chief Executive Officer of the Cabarrus County Convention and Visitors Bureau. "On a day when we are thankful for what we have, Cabarrus County visitors and residents will have the opportunity to see this beautiful tree as it heads to its final destination; the west lawn of the Capital Building. For more information and a full calendar of events, please visit www.CabarrusChristmas.com"

In addition, Toys for Tots will be accepting donations of toys, and ROTARY will accept contributions of coats and nonperishable foods. Festivities being held while the Tree is in town will include the kickoff of the ice skating rink at the dragway for Speedway Christmas.

"Charlotte Motor Speedway is kicking off the holiday season the only way we know how – big. We're thrilled to host a viewing of the Capitol Christmas tree as part of Thanksgiving week festivities for Speedway Christmas, one of the nation's largest holiday light shows. After viewing the Capitol tree, we hope visitors will stick around for ice skating at the Coca-Cola Family Ice Rink and cap the night off with a drive through the light show," said Marcus Smith, President of Charlotte Motor Speedway.

Special events and opportunities to view the tree are being planned in every stop across the country. Santa and Mrs. Claus will also be traveling with the Tree so be sure to have the little one's bring their list so they can show Santa.

"We're working with city officials and volunteers across the country to make the 2012 U.S. Capitol Christmas Tree tour an unforgettable experience of both giving back and celebrating the holiday season," said Bruce Ward, founder of Choose Outdoors.

Upon arrival in Washington, D.C., the tree will be placed on the west lawn of the U.S. Capitol and decorated with more than 5,000 ornaments handmade by Colorado children depicting the tree's theme, "Celebrating the Great Outdoors." In early December, a tree lighting ceremony will take place and will be available for public viewing throughout the holiday season.

Costs associated with the tree's transportation and tour events are made possible by contributions by individuals, corporations and local communities. Major sponsors include the Colorado Tourism Office, Mack Trucks and The National Association of Convenience Stores.

For more information on the Concord tour stop, visit www.CabarrusChristmas.com To track the tree's route, visit www.CapitolChristmasTree2012.com or you can also follow the tree on Facebook (www.facebook.com/CapitolChristmasTree2012), Twitter (www.twitter.com/CapitolTree2012) and Pinterest (www.pinterest.com/capitoltree2012)

About Choose Outdoors

Choose Outdoors is a coalition for outdoor recreation comprised of people and organizations who are passionate about outdoor recreation, support public lands, waters, and the agencies charged with their care. www.chooseoutdoors.org

About the White River National Forest

The 2.3 million acre White River National Forest is located in west/central Colorado. Providing a vast array of outdoor recreation experiences, the White River hosts more than 9 million visitors per year and is the number one forest for recreation in the country. In addition to world-class recreation and abundant wildlife populations, the White River supports activities such as grazing, timber harvest, mining, and oil and gas development that are crucial to the economies of western Colorado. www.fs.usda.gov/whiteriver

About the Cabarrus County Convention and Visitors Bureau

*As a destination marketing organization, the **Cabarrus County Convention and Visitors Bureau** is dedicated to promoting Cabarrus County as a visitor destination and enhancing the complete visitor experience. We also represent and support the interests of the local tourism industry and promote public awareness of the importance of tourism. Visit our website at www.visitcabarrus.com for more information and find us on Facebook at www.facebook.com/visitcabarrus.*

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FOR IMMEDIATE RELEASE

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Cabarrus Business Leaders Honored With Tourism Awards

November 6, 2012 – Concord, NC – The Cabarrus County Convention and Visitors Bureau is proud to announce that Charlotte Motor Speedway President Marcus G. Smith has been honored by the Southeast Tourism Society (STS) with its Beacon Award for tourism excellence. This award recognizes an individual who best exemplifies outstanding leadership in the pursuit of excellence and who has advanced the tourism industry. Donna Carpenter, President & Chief Executive Officer of the Cabarrus County Convention and Visitors Bureau, accepted the award on behalf of Smith at the STS Shining Examples Awards ceremony in Virginia Beach, Virginia on November 1.

“It is appropriate that Charlotte Motor Speedway receive the Beacon Award from STS, as they have been a beacon for tourism for more than 50 years,” said Carpenter. “Under Marcus Smith’s leadership, the Speedway has been a great tourism partner in Cabarrus County and is the leader when it comes to innovative ideas to improve race fans experience at Charlotte Motor Speedway and zMAX Dragway.”

The Shining Example Awards recognize outstanding contributions in tourism in the Southeastern states of Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia and West Virginia.

“It is a great honor to be recognized among the top tourism professionals in the Southeast. The entire staff at Charlotte Motor Speedway works hard to make this the greatest place to see the race -- and so much more -- for each and every fan who visits our legendary speedway,” said Marcus Smith, President, Charlotte Motor Speedway. “We are proud of the part we play in the tourism industry and we’re always looking for new ways to engage fans, whether they’re here for one of our premier NASCAR or NHRA events or just dropping by for a tour and a trip to the gift shop.”

In addition to the Beacon Award, Michael Bonoffski, Senior Vice-President of Marketing & Communications for the Cabarrus County CVB received his Forty for the Future award at the same event. Forty for the Future was created to acknowledge sharp, talented professionals who are making their mark in the tourism industry.

About the Southeast Tourism Society (STS)

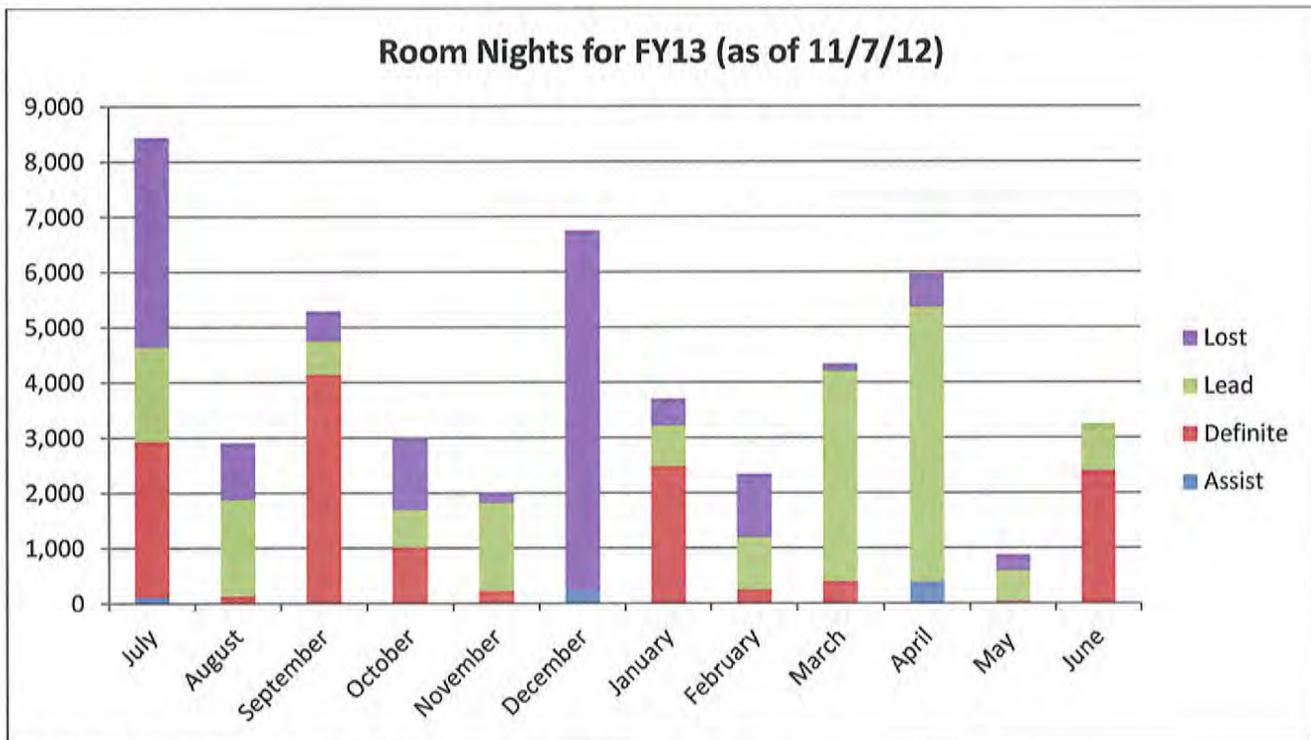
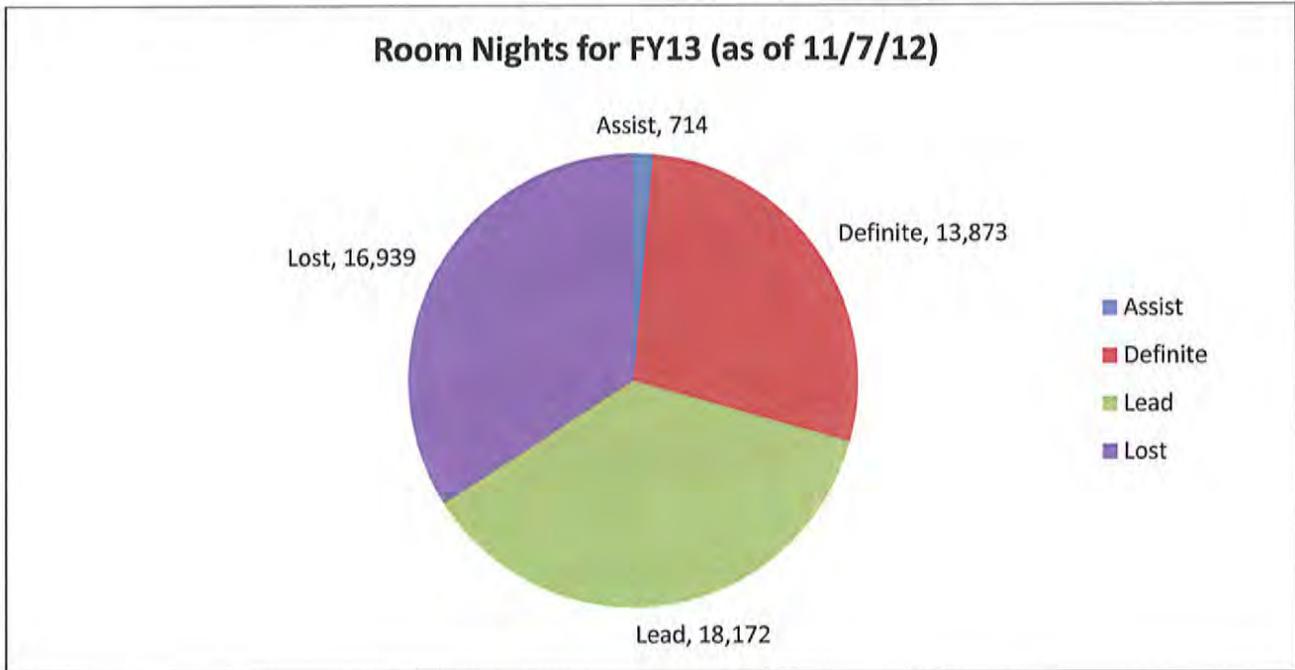
Founded in 1983, the Southeast Tourism Society is dedicated to the promotion and development of tourism to its 12 member states of Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia and West Virginia. Membership includes state travel offices, attractions, hotels, motels, resorts, convention and visitors bureaus, transportation companies, newspapers, magazines and other travel-related organizations.

About the Cabarrus County Convention and Visitors Bureau

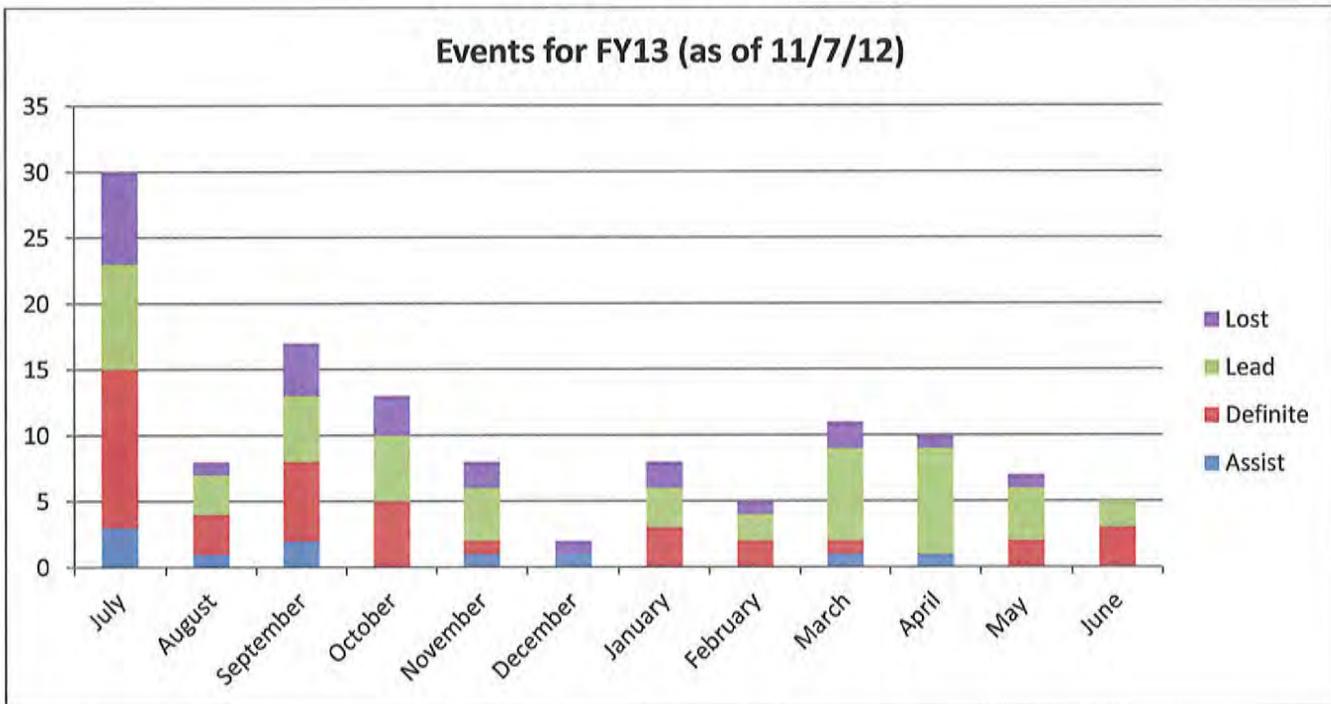
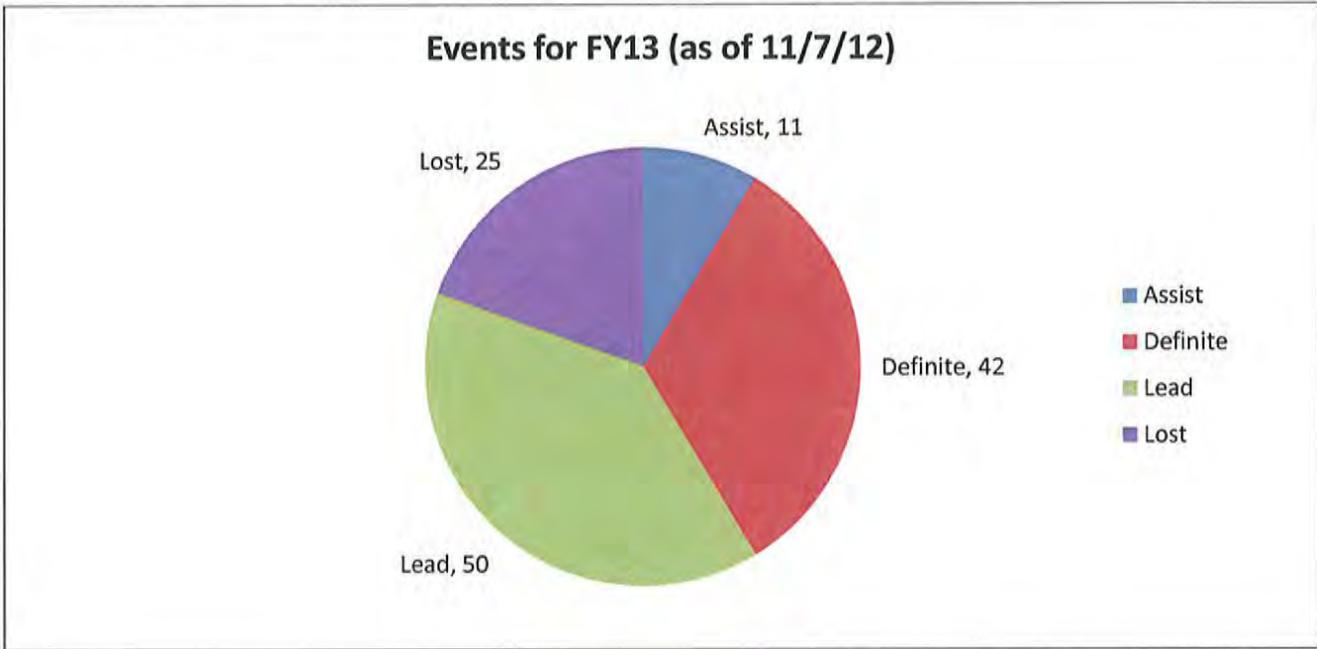
*As a destination marketing organization, the **Cabarrus County Convention and Visitors Bureau** is dedicated to promoting Cabarrus County as a visitor destination and enhancing the complete visitor experience. We also represent and support the interests of the local tourism industry and promote public awareness of the importance of tourism. Visit our website at www.visitcabarrus.com for more information and find us on Facebook at www.facebook.com/visitcabarrus.*

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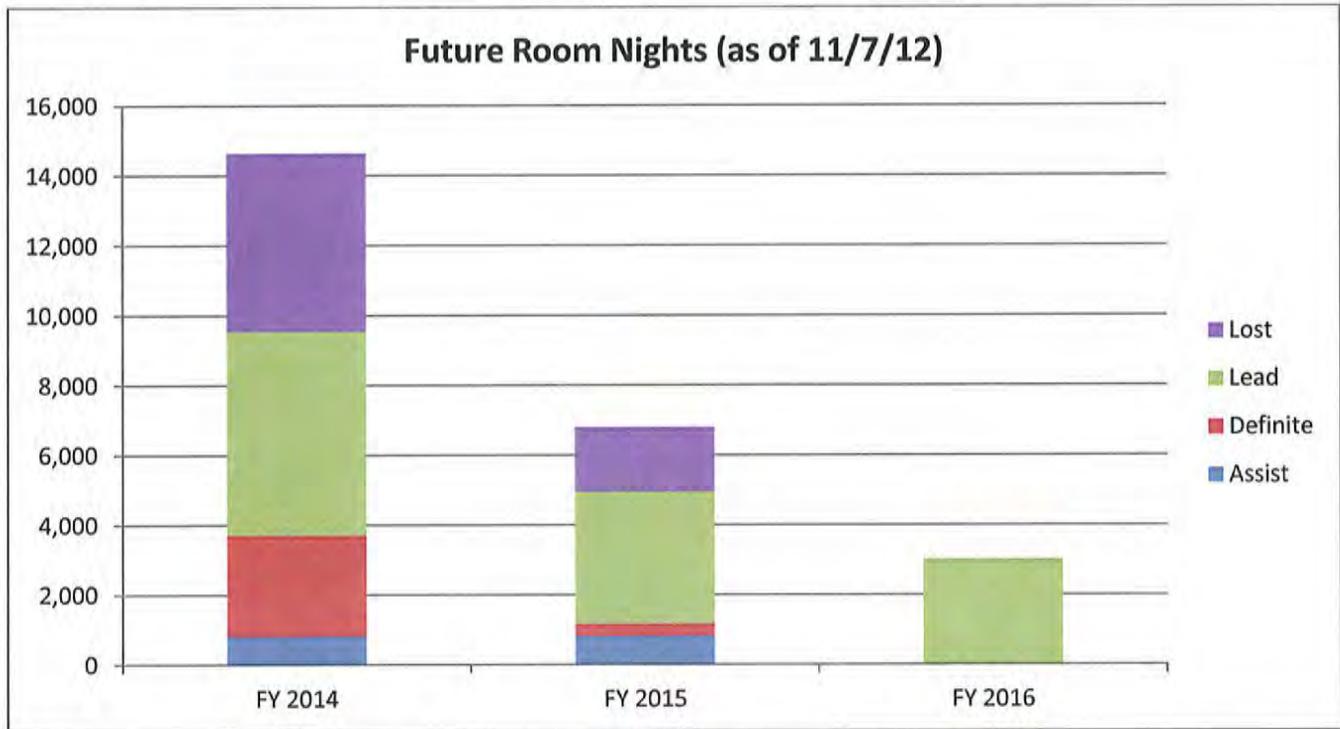
CCCVB FY13 Room Night Outlook



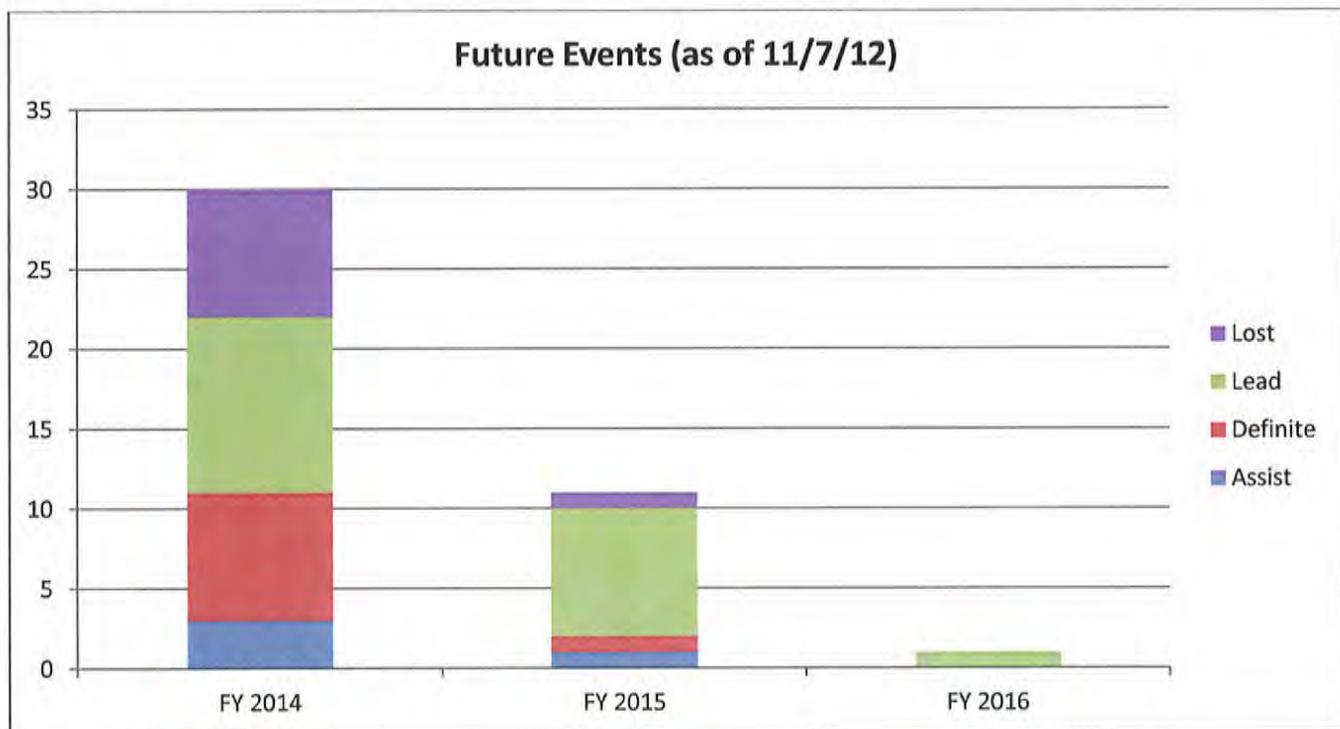
CCCVB FY13 Event Outlook



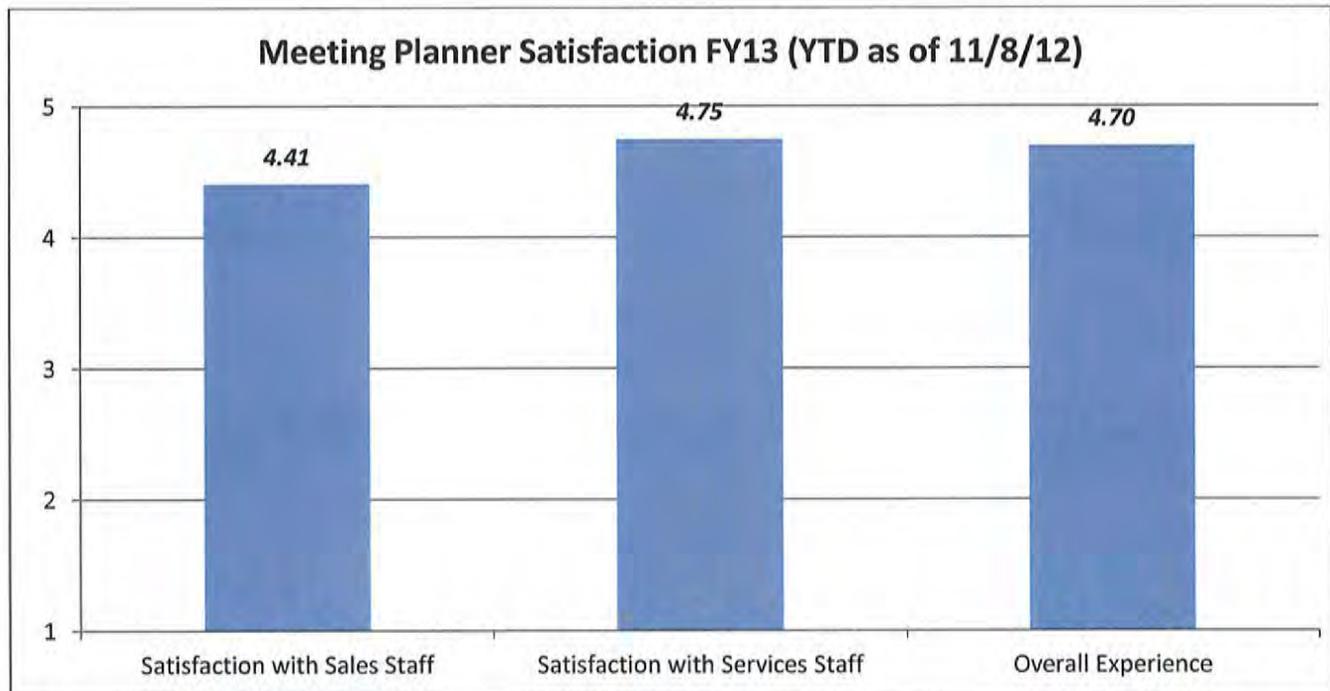
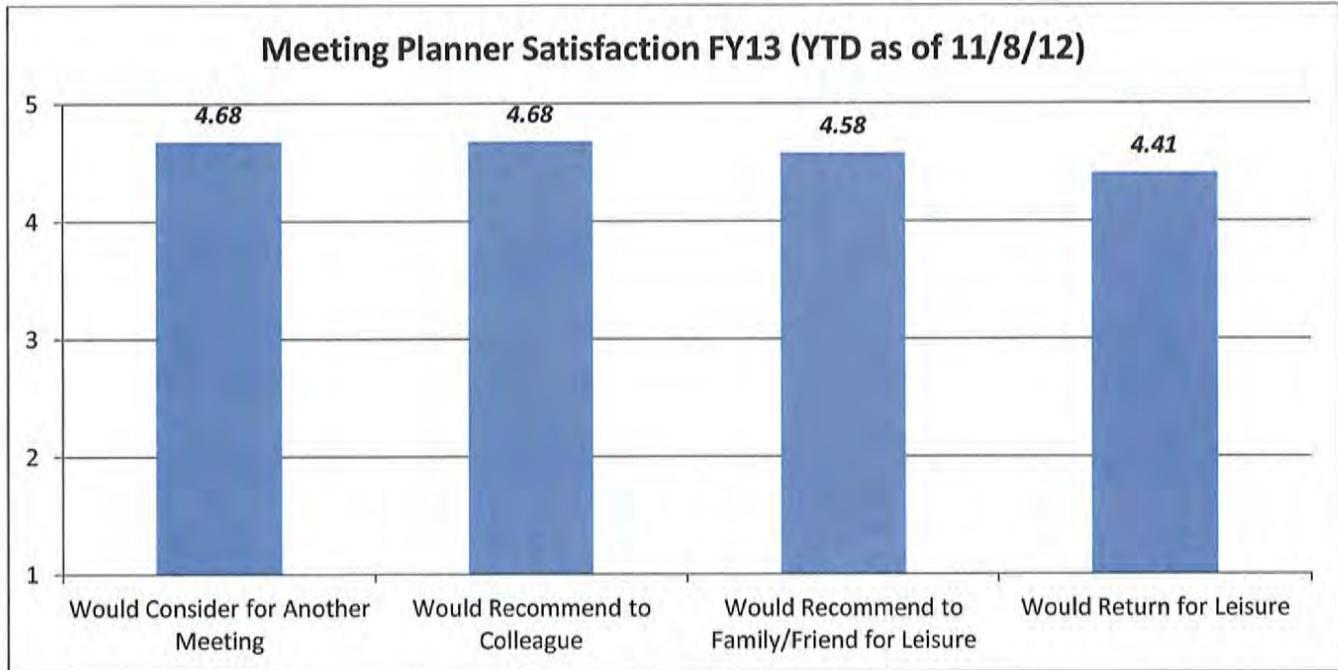
CCCVB Future Room Night Outlook



CCCVB Future Event Outlook



Destination and CCCVB Client Satisfaction



Destination Services - Upcoming Events

November			
Group Name	Dates	Hotels	Services Provided
FCCA Carolina Shootout	November 9 th – November 11 th	Cabarrus County Hotels	<ul style="list-style-type: none"> • Registration Pick Up at Visitor Center • Restaurant Coupons • "Welcome Athletes" Banners • Destination Guide • Discount Coupons • Referee Lunches
NC Association of Student Financial Administrators	November 11 th – November 13 th	Great Wolf Lodge	<ul style="list-style-type: none"> • Destination Guides • Welcome Bags • Restaurant Coupons
Carolina Clusters Dog Show	November 15 th – November 17 th	Hilton Garden Inn and Hampton Inn & Suites	<ul style="list-style-type: none"> • Destination Guides • Welcome Bags • Downtown Concord Coupons
Gadsen-Rollerson Family Reunion	November 23 rd – November 25 th	Hilton Garden Inn & Wingate Inn	<ul style="list-style-type: none"> • Destination Guides • Welcome Bags • Downtown Concord Coupons
AMP Tennis Quest for the Best NC L4	November 30 th – December 2 nd	Cabarrus County Hotels	<ul style="list-style-type: none"> • "Welcome Athletes" Banner • Welcome Bags • Destination Guides
December			
NC Local Government Budget Association	December 5 th – December 7 th	Great Wolf Lodge	<ul style="list-style-type: none"> • Destination Guides • Discount Coupons • Moonshine • VIP Baskets
Fort Bragg Strong Bonds Retreat	December 5 th – December 6 th – December 16 th – December 17 th	Great Wolf Lodge	<ul style="list-style-type: none"> • TBD
January 2013			
NASCAR Summit	January 3 rd – January 8 th	Embassy Suites	<ul style="list-style-type: none"> • TBD
Monster Cup	January 18 th – January 19 th	TBD	<ul style="list-style-type: none"> • TBD
Capella University	January 9 th – January 17 th	Embassy Suites	<ul style="list-style-type: none"> • TBD
African Sporting Expo	January 18 th – January 19 th	Embassy Suites	<ul style="list-style-type: none"> • TBD
AMP Tennis	January 19 th – January 20 th	TBD	<ul style="list-style-type: none"> • TBD

Sales - Upcoming Conferences & Tradeshows

November		
Meetings Quest	November 19 th through November 21 st	Washington, DC
Performance Racing Industry Tradeshaw	November 29 th through December 1 st	Orlando, FL
December		
Army Chaplains	December 5 th through December 6 th	Fayetteville, NC
Collaborate	December 9 th through December 11 th	Hilton Head, SC
AENC Tradeshaw	December 12 th through December 13 th	Raleigh, NC
January		
ABA Marketplace	January 5 th through January 9 th	Charlotte, NC
MPI Carolinas Chapter	January 17 th	Winston-Salem, NC

Sales – Upcoming Site Visits & Familiarization Tours

November		
Group	Dates	Partners Involved
NC Association of Local Health Directors	November 28 th	TBD
NC Association of County Directors of Social Services	November 29 th	TBD

Visitor Services – Leisure

Visitor Center Special Events

- **Ricky Stenhouse Jr. Autograph Session** – October 10, 1 – 2pm
 - Record high foot traffic number for a single day in VC: **66**
 - Each fan was asked to sign in (collected name, phone, email and zip)
 - Each fan received autograph and/or photo with Ricky and a ticket to Pole Night

Mobile Marketing Unit

- **October Race Weekend at Charlotte Motor Speedway** – October 11 - 13
 - Giveaway for entering a ballot was a chance to spin the prize wheel and receive a foam WRL stock car hat, a WRL decal, or chance to “Enter to Win” one of three prizes including a Checkered Lounge Chair, 2 grandstand tickets to the All-Star Race in May 2013, and a Petty Ride-Along experience

Ballots Counts from Hauler:

Thursday (Bojangles Pole Night) – 209

Friday (Dollar General 300) – 643

Saturday (Bank of America 500) – 1,214

- As a result, Thursday’s ballot number was tripled on Friday, and Friday’s number almost doubled on Saturday for a **weekend total of 2,066** ballots!
 - Comparison: Oct ‘11 Board Report states 650 ballots collected over entire weekend
 - Total volunteer hours: **75** - Johnson & Wales University students, Zack from Young Strategies
- **Upcoming MMU Events**
 - 11/1 – 11/3: World of Outlaws World Finals at The Dirt Track
 - 11/17: Concord Christmas Parade
 - 11/22 – 12/30: Speedway Christmas

Experience Cabarrus Destination Training

November 7th tour – Groups attending include Big Brothers Big Sisters of Cabarrus, Dale Earnhardt, Inc., Embassy Suites, Hampton Inn (60), Hilton Garden Inn (49), Holiday Inn (49), Springhill Suites (49), Rocky River Golf Club and Charlotte Destination Group.

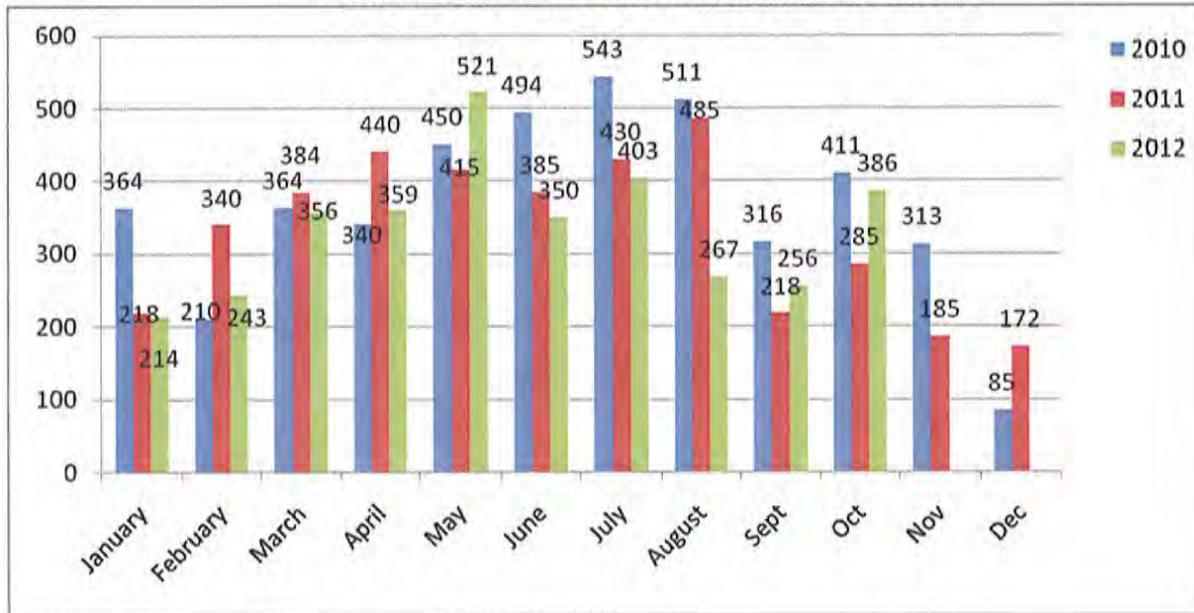
Top 3 Responses for 'Favorite Part of the Tour'

1. Visiting Charlotte Motor Speedway/having lunch at the Speedway Club
2. Kannapolis area tour/Learning about Dale Earnhardt history
3. Touring Hendrick Motorsports and learning about race shops

(Gathered from post-tour surveys collected June 2011 – August 2012)

Future Experience Cabarrus tours are scheduled for Feb 5, June 4, Aug 6 and Nov 5 in 2013.

Visitor Center Walk-in Traffic at Exit 49



September 2011: One week of Visitor foot-traffic was unrecorded due to our relocation.
 October 2011: Foot traffic recording resumed on October 12, the day after our Grand Opening

After one full year of data, the United States map was tallied, and only 11 of all 50 states were left unpinned. The top 5 locations (in order) where visitors traveled from are NC, Canada, NY, FL and PA.

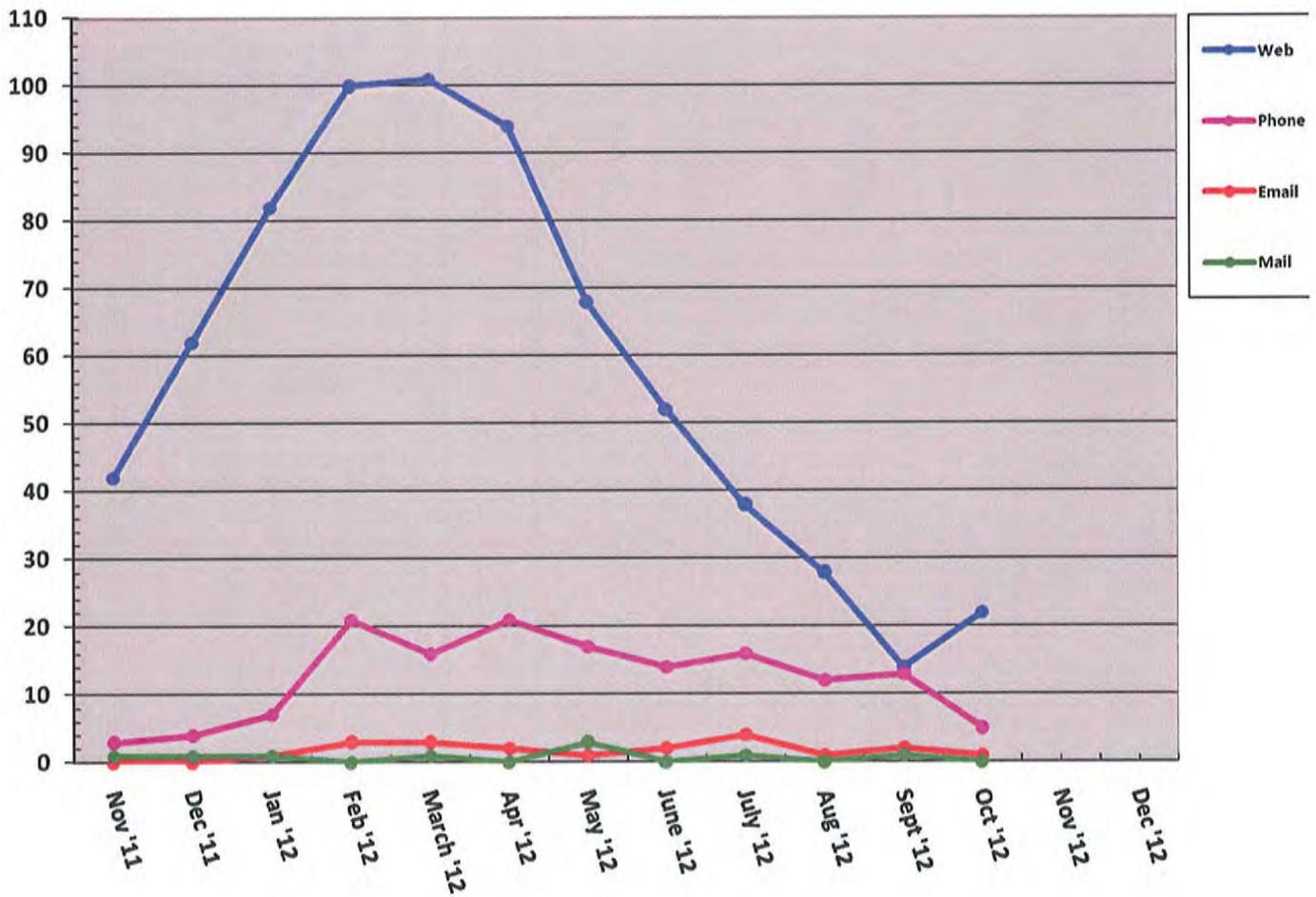
NASCAR Hall of Fame Tours

In February 2012, pick-ups for NHOFF Tours began at the Cabarrus County Visitor Center. Participants were picked up at Concord Mills Mall prior to February 2012.

	Concord Mills		Visitor Center	Total Participants		
	2010	2011	2012	2010	2011	2012
January	n/a	25	n/a	n/a	41	19*
February	n/a	25	4	n/a	44	10
March	n/a	28	38	n/a	78	60
April	n/a	51	56	n/a	104	103
May	10	82	48	12	163	126
June	36	74	34	63	137	103
July	117	90	59	216	137	150
August	70	79	33	242	165	76
September	63	34	15	154	72	33
October	60	49	61	148	111	124
November	35	6		77	43	
December	4	No tours		4	0	

*January 2012 total = number of attendees on AIM Induction Ceremony tour

Destination Guide Inquiries: Web, Phone, Email & Mail



Destination Guide Fulfillment

(Individual DGs)

	2012						
	June	July	August	September	October	November	December
Attractions	975	1,350	750	750	1,543		
Airports	45		150				
Tour Groups	179	123	80	34	124		
Race Shops/Schools	300	75	225	150	475		
CVBs/Chamber	75	75	300	75			
Welcome Centers	375		300				
Campgrounds/RV Parks	75	75		75	450		
Restaurants		75	75	85	150		
Misc.	75		225	2,000*	75		
Totals	2,099	1,773	2,105	3,169	2,817		

***2,000 Destination Guides were used to fill welcome bags for each delegate visiting for DNC.**

Partner Connection: DGs Delivered Weekly to Cabarrus Hotels

(Individual DGs)

	2012
January	2,375
February	1,855
March	1,750
April	3,200
May	4,535
June	1,045
July	1,406
August	1,660
September	928*
October	2,861**
November	
December	

*Partner Connection did not occur the week of 9/2/12 because hotels were equipped with Delegate Welcome Bags that contained our Destination Guide.

**2,000 DGs delivered to Great Wolf Lodge for guest rooms.

The process of selecting North Carolina specific merchandise is underway. North Carolina items are expected to be for sale in the Visitor Center by December 1, 2012.

Gross Retail Sales

Retail sales



Top Selling Items in the Visitor Center (Overall):

1. Post Cards
2. NASCAR Hall of Fame Tickets
3. Checkered Sequin Hats

Visitor Center Giveaways

Visitor Services staff gave away 56 souvenir WhereRacingLives.com t-shirts to visitors in October.

Partnership

Highlights

Habitat for Humanity Hospitality House Golf Tournament
DMAI Shirtsleeves – Partnership/Membership
DMAI Shirtsleeves – Visitor Services
Pit Stop at the Embassy Suites

2012 CVB Meeting Schedule

Partnership Meetings

Tues. January – Hotel Concord
Tues. March 27 – Research Campus – Toastmasters/Archer Travel Group
Tues. May 8 – National Tourism Week Tues.
July 10 – Hampton Inn & Suites – What Does Social Media Mean To You?
Tues. Sept. 11 – Roush Fenway Race Shop – VP of Business Development
Fri. Nov. 16 – Great Wolf Lodge Event Center, CVB 101: Use and Abuse Your CVB

The Pit Stop

Wed. Feb. 29 - Hendrick/Jeff Gordon Wine Cellars
Wed. April 25 – GEM Theater – Event Room
Wed. June 27 – Historic Cabarrus County Courthouse –Art Gallery/Progressive Event
Wed. Aug. 29 – The Wine Room at Afton Village
Wed. Oct. 24 – Embassy Suites
Wed. Dec. 12 – Sam Bass Gallery

Monthly Meetings

- Chamber of Commerce Business Before Hours
- Chamber of Commerce Business After Hours
- Concord Downtown Development Corporation Board Meeting
- Promotions Committee, Concord Downtown Development Corporation
- Downtown Concord Business Before Hours
- Downtown Concord Business After Hours
- Visit Charlotte Connections
- PIT meeting Visit Charlotte



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

DECEMBER 17, 2012
6:30 P.M.

AGENDA CATEGORY:

Reports

SUBJECT:

Finance - Presentation of the Fiscal Year 2012 Comprehensive Annual Financial Report

BRIEF SUMMARY:

The Comprehensive Annual Financial Report for the year ended June 30, 2012 will be presented to the Board of Commissioners.

REQUESTED ACTION:

Motion to accept the Fiscal Year 2012 Comprehensive Annual Financial Report as presented.

EXPECTED LENGTH OF PRESENTATION:

15 Minutes

SUBMITTED BY:

Susan Fearington, Assistant Finance Director
Erica Brown, Audit Manager with Martin Starnes and Associates

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS

- [6-30-12 Comprehensive Annual Financial Report](#)
 - [Independent Audit Opinion](#)
-

Cabarrus County

meeting the needs
of residents and business owners
to provide a better quality of life
for all who live
and work in Cabarrus County, NC



Comprehensive Annual Financial Report

For the Year ended June 30, 2012

Social



Environment



Sustainable



Economic



Attachment Number 1

Page 246

Community



Cabarrus County

North Carolina

Comprehensive Annual Financial Report

For the year ended June 30, 2012

**Prepared by
Cabarrus County Finance**



**Pamela S. Dubois
Deputy County Manager**

**Cabarrus County, North Carolina
Comprehensive Annual Financial Report
For the Year Ended June 30, 2012**

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Comprehensive Annual Financial Report
For the Year Ended June 30, 2012**

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Introductory Section



Finance Department

October 31, 2012

To the Members of the Board of Commissioners and Citizens of Cabarrus County:

State law requires that all general-purpose local governments publish within four months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of the County of Cabarrus (the County) for the fiscal year ended June 30, 2012.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Martin Starnes & Associates, CPA, PA, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2012, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended June 30, 2012, are presented fairly in all material respects with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Comprehensive Annual Financial Report. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Cabarrus County Finance Department
65 Church Street SE (28025) • P.O. Box 707 Concord, NC 28026-0707
Phone: 704.920.2104 • Fax: 704.920.2881
Website: www.cabarruscounty.us

Profile of the County

The County, incorporated in 1792, is located in the Piedmont section of the State of North Carolina and is bordered on the north by Rowan and Iredell counties, on the east by Stanly County, on the south by Union county and on the west by Mecklenburg County; it comprises approximately 230,400 acres. There are seven municipalities in the County, the largest of which is the City of Concord, also the County seat. Concord is situated approximately 124 miles from the City of Raleigh, North Carolina and 18 miles northeast of the City of Charlotte, North Carolina. The second largest municipality is the City of Kannapolis. The Towns of Mount Pleasant, Harrisburg, Midland, Locust and Stanfield are smaller municipalities in the County. The County serves a population of 174,294. The County is empowered to levy a property tax on both real and personal properties located within its boundaries.

The County has operated under the Board of Commissioners/County Manager form of government since 1976. Policy-making and legislative authority are vested in a governing board consisting of five commissioners. The governing board is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring both the county's manager and attorney. The county manager serves as the chief executive and is responsible for carrying out the policies and ordinances of the governing board, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The board is elected on a partisan basis. Board members serve four-year staggered terms, with new members (two or three) elected every two years.

The annual budget serves as the foundation for the County's financial planning and control. All agencies of the County are required to submit requests for appropriation to the County Manager on or before the end of February each year. The County Manager uses these requests as the starting point for developing a proposed budget. The Board of Commissioners is required by law to adopt a final budget no later than June 30, the close of the County's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., law enforcement). The County Manager may transfer amounts between objects of expenditures and revenues within a function without limitation. He may transfer amounts up to \$100,000 between functions of the same fund. He may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners except as specified in the budget ordinance related to budget shortfalls, and approved change orders. The manager and finance director may also transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the County Manager or Finance Director may adjust budgets to match, including grants that require a county match for which funds are available. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly. The County Manager is authorized to transfer from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvements Plan for the current fiscal year. The Manager, Finance Director, or designee may adjust debt financing from estimated projections to actual funds received. Any other changes require the special approval of the Board. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented on Exhibit 5 as part of the basic financial statements for the governmental funds. Also included in the governmental fund subsection are project-length budget-to-actual comparisons for each governmental fund for which a project-length budget has been adopted (i.e., the special revenue funds and the capital projects funds).

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy. The County is one of six counties located in the Charlotte-Gastonia-Concord, NC-SC Metropolitan Statistical Area (*Charlotte MSA*), which consists of Anson, Cabarrus, Gaston, Mecklenburg and Union Counties in North Carolina and York County in South Carolina. The Charlotte MSA, which is anchored by the City of Charlotte, is the economic center and the largest metropolitan area in the Carolinas and its population growth is one of the fastest in the southeast.

Historically, the County's economy was primarily dependent on the textile industry, but the County's proximity to Charlotte and access to major interstate highways have helped diversify the County's economy through investments in manufacturing, retail, warehousing and distribution, research and entertainment. These investments have helped to offset the downturns in the textile industry.

A summary of significant recent developments in these industries follows.

Manufacturing. The principal products manufactured in the County now include optical fiber, textiles, food, concrete products, lumber and wood, specialized coloring, fabricated metal and machinery products, custom trailers and corrugated packaging.

Other manufacturing facilities produce a wide variety of goods for national and international distribution. The following are just a few examples of these industries. Corning, Inc.'s fiber optics facility in southeastern Cabarrus County has recently expanded and officials expect continued growth as the fiber optic market improves globally. S&D Coffee and Tea, headquartered in Concord, is the nation's largest custom coffee roaster and the largest blender of iced tea for the food services industry in the United States. Celgard is an international developer of lithium battery separators. Locally, the company produces lithium-ion batteries for electric drive vehicles.

Philip Morris USA, which was the largest manufacturer in the County, closed its Concord facility at the end of July 2009. The facility encompasses over 2,100 acres and 1.2 million square feet. Philip Morris has hired Jones Lang LaSalle to market the property. The County, the City of Concord and the Cabarrus Economic Development Corporation are partnering with Philip Morris USA and Jones Lang LaSalle to promote the site as a job creation center.

Warehousing and Distribution. The distribution, warehousing, and shipping industry is another growing sector of the County's economy, as the County continues to be a cost-effective alternative for Charlotte area distributors. This industry benefits from the County's proximity to the City of Charlotte (a regional trucking and manufacturing center with a major commercial international airport) and from access to Interstate 85, which has seven existing interchanges in the County. Examples of companies building or expanding distribution centers in the County include: SP Richards, a subsidiary of Genuine Parts Co. is a leading distributor of office supplies and business products, opened a new 200,000 square-foot distribution center off Glen Afton Boulevard in Kannapolis. Bonded Logistics Inc, a third-party distribution center, opened a 127,000 square-foot facility in Concord. Distribution Technologies opened a facility dedicated to Wal-Mart Stores Inc. and invested \$1.7 million into renovating and rehabilitating the outdated property. Other large distribution centers include The StanleyWorks, Sysco, SaddleCreek Corp. and Novant Health.

Research. The North Carolina Research Campus (NCRC), located in the City of Kannapolis, focuses on the advancement of nutrition, agriculture and human health. Scientists from universities, industry, government and non-profit organizations are discovering ways to promote healthy lifestyles and to prevent, treat and cure diseases.

To facilitate the development and finance needed public improvements, the City of Kannapolis has created the North Carolina Research Campus Financing District (*Development District*), pursuant to the State's project development financing act. This district is comprised of approximately 863 acres within the County and Rowan County. The Development District was created to finance infrastructure within and around the Development District to support NCRC. The boundaries of the Development District were created to capture the area in which such infrastructure is needed. NCRC is approximately 240 acres within the Development District. The development plan for the Development District contemplates that, when completed, NCRC will include more than 2 million square feet of office and laboratory space, 600,000 square feet of new retail and commercial space, 400,000 square feet of academic and civic space and approximately 1,100 new residential units.

The City of Kannapolis issued \$35 million in limited obligation bonds (*Kannapolis Bonds*) to finance public infrastructure in the Development District. Pursuant to an Interlocal Agreement between the County and the City of Kannapolis executed in connection with the issuance of the Kannapolis Bonds, the County has agreed to pay a portion of its incremental ad valorem tax revenues actually collected in the Development District to the City to be used for the payment of not more than half of the annual

payments of principal and interest due on the Kannapolis Bonds. These payments begin in FY 2013 and end in FY 2027, range (subject to a “Maximum County Contribution” ceiling) from a low of \$1,421,804 in FY 2013 to a high of \$1,513,677 in FY 2021, and total \$22,523,021.

Entertainment. Cabarrus County is loaded with attractions and amenities. At any given time you may encounter major sporting events, world-renowned NASCAR races, top-flight golf courses, cultural attractions, performing arts, and major entertainers. Exit 49 off Interstate 85 is the center of the entertainment district. The corridor is anchored on one side by Concord Mills Mall the number one shopping destination in the Carolina’s and the massive Charlotte Motor Speedway (CMS) the host to NASCAR racing on the other end. In between these two venues you will find more than 3,000 hotel rooms and over 40 restaurants.

Nearly every major hotel chain is represented along the boulevard including Embassy Suites Golf Resort & Spa with 308 guest rooms and the Concord Convention Center and Great Wolf Lodge with 402 all-suite guest rooms and the largest indoor water park in North Carolina.

Motorsports. Another example of the County’s diverse economy is Charlotte Motor Speedway, a major motorsports facility which regularly hosts events that can draw over 167,000 people and impacts the economy by \$400 million per year. The CMS complex encompasses over 2,000 acres and includes a 1.5 mile superspeedway, state-of-the-art four lane zMax Dragway and clay oval Dirt Track. Recent expansions at CMS include additions to grandstand seating, a new infield media center, and the world’s largest HDTV screen.

The County is home to several motorsports companies that benefit from being near CMS, including most of the NASCAR Sprint Cup teams such as Earnhardt Ganassi Racing, Richard Petty Motorsports, Roush Fenway Racing, Hendrick Motorsports, Stewart-Haas Racing, JTG Daugherty Racing, and Wood Brothers Racing. Other motorsports businesses located here are Concord Speedway, NASCAR Research & Development, World Racing Group, Motorsports Radio Network, Performance Racing Network, Curb Museum of Motorsports and over 200 other motorsports-related businesses.

Retail. Concord Mills Mall, is located on approximately 165 acres at Exit 49 off Interstate 85. The 1.4 million square foot facility has over 200 stores, like Bass pro Shops Outdoor World and a 24-screen AMC theater. The mall cost approximately \$240 million to complete and is generating an estimated \$300 million annually in retail sales. Concord Mills Mall is the State’s largest tourism attraction and continues to create additional spin-off retail development on adjacent properties. Projects that have been built nearby include Wal-Mart Superstore, Lowe’s Home Improvement, and Academy Sports+Outdoor. The area has become a primary retail center for the entire Metropolitan Statistical Area.

Other retail centers of note include Carolina Mall, a smaller community mall with over 50 stores; Afton Ridge anchored by a Target Superstore, other major retailers and restaurants and nearby Afton Village, a mixed-use development that includes shops and restaurants along with residential homes and condos. The Depot at Gibson Mill is a large antique and designer mall with over 550 vendors. Historic Downtown Concord offers a wide variety of unique specialty shops, restaurants and galleries.

Concord Regional Airport. The City of Concord owns and operates this general aviation reliever airport on approximately 850 acres adjacent to Interstate 85. This facility, known as the “Home to NASCAR’s Air Force”, since so many of the race teams and organizations are located nearby and use the airport, is the 4th busiest in the state with 200 flights per day. The Airport is equipped with a 7,400-foot runway with full instrument approach, which is large enough to land a Boeing 737. There are approximately 170 aircraft based at the airport with an estimated total value of \$160 million.

The City has proposed constructing additional conventional hangar space to accommodate the demand for aircraft basing at Concord Regional Airport. Additional basing will increase revenues from storage and fuel sales.

Industrial and Business Parks. A variety of industrial and business parks located throughout the County have provided additional focus points for economic development. For companies investigating new operations or expansions in the Charlotte area, these parks provide alternatives to sites in Charlotte or Mecklenburg County. Following are brief descriptions of several of these parks.

International Business Park. This diversified 500 acre commercial and industrial business park is located along Interstate 85 at Exit 55. The Park is currently home to 30 companies, including five international firms and four Fortune 500 firms. Newer additions to the park include Celgard, Bonded Logistics and PreGel America. Two speculative industrial/logistics type buildings are planned for this development and should be underway by 2014.

Afton Glen. Located just off Interstate 85 at Exit 54, this mixed-use development includes a thriving retail component as well as sites suited for office and institutional uses. Multiple parcels are available and high quality road and sidewalk infrastructure is in place.

River Oaks Corporate Center. A campus style development located on 150 acres of land at the corner of Poplar Tent and Derita Roads in Concord near Concord Regional Airport. The master plan can accommodate 50,000 to 1.5 million square feet of logistics and manufacturing space.

Midland Multimodal Industrial Park. Aberdeen Carolina & Western Railway and a Raleigh development company have plans to build a 125-acre business park. At full build out the park would contain 4 million square feet of distribution and light industrial space with companies employing more than 1,000 workers.

Z-Max Industrial Park. Z-Max Industrial Park offers a rail served site with excellent highway access. The site is served by major utilities and is home to motorsports related businesses, including US Legend Cars International.

The County's prior rapid growth, largely attributable to the County's position in the Charlotte metropolitan region, slowed as a result of the global recession, but is expected to resume, albeit at a slower pace, as the global economy recovers. The County believes that its short-range and long-range planning has provided the necessary infrastructure to accommodate anticipated growth, and the County cooperates with its municipalities in economic recruiting and development efforts. The Cabarrus Economic Development Corporation (CEDC), which operates with a full-time staff, serves as the primary recruiting and marketing entity. The structure greatly enhances efforts in business retention and expansion, entrepreneurship and new business recruitment. Given these changes, combined with the availability of sites within commercial and industrial parks with all municipal services available located near major highways and interstates, the County expects continued strong economic development in the area. The CEDC has been accredited by the International Economic Development Council which is an independent verification of the status of the organization. The CEDC is one of only 24 economic development organizations worldwide which have been accredited by the International Economic Development Council.

The following table lists the 10 largest manufacturing and non-manufacturing employers in the County as of 2012:

<u>Employer</u>	<u>Service</u>	<u>Approximate Number of Employees</u>
Carolinas Medical Ctr.-Northeast	Medical Center	4,500
Concord Mills Mall	Retail	4,000
Cabarrus County Schools	Education	3,800
Cabarrus County	Government	975
City of Concord	Government	925
Connexions	Business Solutions	900
Kannapolis City Schools	Education	750
Shoe Show	Shoe Distributor	700
Hendrick Motorsports	Automotive Racing	500

Source: Cabarrus County Economic Development Corporation (2012)

Long-term financial planning

The County's operating budget (which is comprised of the General Fund, Cabarrus Arena and Events Center Fund, Landfill Operations Fund, 911 Emergency Telephone Fund, Health Insurance Fund and Fire District Fund) for the fiscal year ending June 30, 2013 totals \$211,408,859 with a tax rate of \$0.70 per \$100 of assessed value, based on a total valuation of \$18,400,470,359. The valuation decreased 12% from the prior year due to the reduction in property values caused by the recession.

As part of the annual budget development process, the County re-examines and updates the Capital Improvements Plan (CIP). The CIP is a five-year plan which projects capital needs and expenditures. It details estimated costs, project descriptions and funding sources for capital projects. The CIP generally addresses capital assets with a value greater than \$100,000 and a useful life longer than one year. The CIP is readopted annually.

The County also develops a Five Year Financial Plan – a forecast of revenues and expenditures for a five year period beginning with the proposed budget for the upcoming fiscal year. The purpose of the Five Year Financial Plan is to ensure that the County's commitments, obligations and anticipated needs are met in a fiscally sound manner. The basis for the forecast is the then-current fiscal year. Forecasts for subsequent years rely on previous year expenditures and revenues as a starting point. Increases and decreases are itemized.

The County acknowledges pay-as-you-go financing as a significant capital financing source, but recognizes that debt issuance is sometimes the most appropriate financing structure for a capital project. Current debt obligations as well as planned debt issuance are also factored into the County's long term financial planning.

Relevant Financial Policies

In accordance with state statutes, appropriated fund balance in any fund will not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts.

The County will maintain an undesignated fund balance that exceeds eight percent (8%) in accordance with North Carolina Local Government Commission's (LGC) recommendation. For a County our size, a recommended target goal of fifteen percent (15%) should be maintained. These funds will be used to avoid cash-flow interruptions, generate interest income, eliminate the need for short-term borrowing, assist in maintaining an investment-grade bond rating, and sustain operations during unanticipated emergencies and disasters.

In June 14, 2005 (Revised march 15, 2010), the Board of Commissioners adopted a resolution formalizing the following fiscal management policies to be incorporated into the County's budget document beginning with the 2006 fiscal year:

1. Recurring, operational expenses of the County government will only be funded through recurring revenue sources:

2. The County will maintain an undesignated fund balance equal to 15% of general fund expenditures; and

3. Upon completion of the annual audit of the County finances, any undesignated fund balance above 15% will be transferred to the Capital Reserve Fund, to reduce reliance on debt financing; or to the Self-Funded Hospitalization Fund, or to the Self-funded Liability and Workers Compensation Insurance Fund as required to maintain the integrity of those funds.

4. Notwithstanding the requirements of items 1, 2, and 3 above, fund balance may be appropriated for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy.

Major initiatives

The County passed a ¼ cent sales tax referendum on May 17, 2011, which authorized the levy of an additional ¼ cent sales tax. This additional ¼ cent sales tax, which became effective on October 1, 2011, generated \$4,022,348 dollars in revenues in FY 2012 (surpassing the budget by nearly a million dollars.) Collections of this additional ¼ cent sales tax will be used to pay debt service on indebtedness issued for schools.

On August 31, 2011, the County refinanced all of the eligible 2002 and 2003 Certificates of Participation debt. The savings over the remaining 12 years totals \$1,977,275 or 4.94%. The overall yield is now 2.89%. The County will experience this savings over the next 12 years at an amount of approximately \$81,000 up to \$176,000 per year.

The Board of Commissioners' initiative to build a sustainable community continues to be their top priority. Efforts to maximize county tax dollars by reducing our energy use, natural resource consumption, and the conservation of valuable agricultural land and environmentally sensitive areas have become the norm instead of the exception. The County's Planning and Zoning Commission, the Food Policy Council, and the Council for a Sustainable Local Economy have worked very hard over the last year to update our land use plans and ordinances; educate our citizens about the nutritional value, availability, and financial benefits of a robust local food economy; and to identify existing and potential barriers to starting or sustaining a business in Cabarrus County.

In addition, Economic Development and Improved Community Relationships have been identified as initiatives that are also very important when building a sustainable community. As a result, several projects are underway and should prove very beneficial to the County and its municipalities. The following is a list of a few of these projects:

1. Cabarrus County, Concord and Kannapolis increased funding to the Cabarrus County Economic Development Corporation to enhance our ability to attract, create, and nurture businesses in the county. This additional funding will allow for two new projects to get started:
 - a. The revision of our Small Business and Entrepreneurial Plan. This plan will provide much needed assistance and resources to these sectors of our community as they look to create, expand, or relocate in Cabarrus County.
 - b. The creation of Youth Entrepreneurs Academy will provide middle and high school students the opportunity to participate in a "shark tank" like experience. It will give them the tools to think like an entrepreneur and the practical knowledge to bring those ideas together and create small, medium, and large businesses in Cabarrus County.
2. Efforts to improve relationships with our community partners, both public and private, are well underway.
 - a. County and City management teams have met to discuss goals for economic development, land use regulations, sharing and/or consolidation of services, and public information.
 - b. County management has become more involved in the activities of our Economic Development Corporation and the Regional Chamber of Commerce. By doing so, we have created relationships that will allow us to "keep our hands on the pulse" of the business community and hopefully assist them to create and sustain businesses here in Cabarrus County.
 - c. The Board of Commissioners has reached out to our local school systems and the community college to better understand their issues and needs. This has resulted in the creation of a new Basic Law Enforcement and Corrections Training Facility now located within our Sheriff's Administration Building. In addition, the County's Information Technology staff is working very closely with the IT staff of the Cabarrus and Kannapolis City school systems to find efficiencies in services and funding while creating a secure and redundant system that meets the needs of each agency.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cabarrus County for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2011. This was the twenty-seventh consecutive year that Cabarrus County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA.

In addition, the County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the fiscal year ended June 30, 2011. In order to qualify for the Distinguished Budget Presentation Award, the county's budget document was judged to be proficient in several categories, including a policy document, a financial plan, an operations guide, and a communications device. This was the fourteenth year that Cabarrus County has received this prestigious award.

In summary, this Comprehensive Annual Financial Report provides a source of information to citizens, the Board of Commissioners, other government agencies, and investors and creditors, all of whom rely upon it for decision making and the opportunity to learn more about Cabarrus County's financial condition.

Much appreciation is expressed to the Finance Department's staff and Martin Starnes & Associates, CPA, PA, without whose dedicated assistance this report could not have been produced. Credit also must be given to the Board of Commissioners for their continued interest and support for maintaining the highest standards of professionalism in the management of the County's finances.

Respectfully submitted,



Michael K. Downs
County Manager



Pamela S. Dubois
Deputy County Manager/Finance Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cabarrus County
North Carolina

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Davison

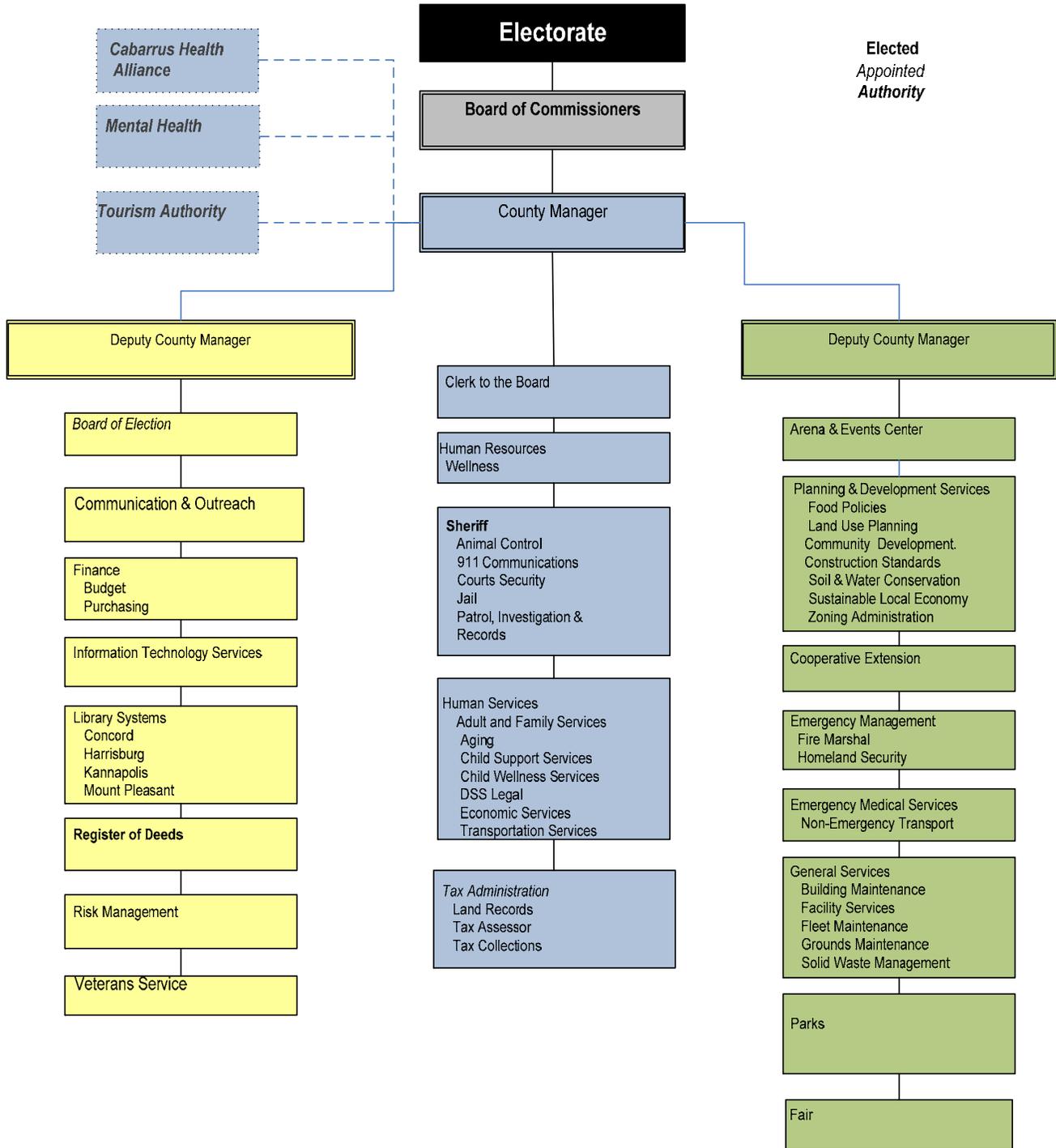
President

Jeffrey R. Emer

Executive Director

Introduction

Cabarrus County Organizational Chart



Board of County Commissioners

Chair Elizabeth F Poole.
Vice-Chair Larry M. Burrage
Commissioner H. Jay White, Sr
Commissioner Robert W. Carruth
Commissioner Christopher A. Measmer

Other Elected Officials

Sheriff D. Brad Riley
Register of Deeds Linda F. McAbee

County Manager Michael K. Downs
Deputy County Manager Pamela S. Dubois
Deputy County Manager Jonathan B. Marshall

Clerk to the Board G. Kay Honeycutt

County Department Heads

Aging Michael L. Murphy
Planning and Development Kelly F. Sifford
Cooperative Extension Deborah G. Bost
Elections Director Linda C. Grist
Emergency Management Robert S. Smith
Emergency Medical Services J. David Hampton, Jr.
Fair Kathleen M. Parker
Finance Director Pamela S. Dubois
General Services Kyle D. Bilafer
Human Resources Lundee L. Covington
Information Technology Services Deborah A. Brannan
Libraries Dana M. Eure
Parks Londa A. Strong
Social Services William B. Rose
Solid Waste Management Kevin P. Grant
SWCD-Watershed Dennis E. Testerman
Tax Administration Jeffery B. Weisner
Transportation Charles R. Bass
Veterans' Service Timothy J. Tereska

Tourism Authority, President/CEO Donna Carpenter



Financial Section

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Cabarrus County
Concord, North Carolina

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina, as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of Cabarrus County, North Carolina's management. Our responsibility is to express opinion on these basic financial statements based on our audit. We did not audit the financial statements of the component unit, Cabarrus Health Alliance, which represents 100% of the assets, net assets, and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us; and our opinion, insofar as it relates to the amounts included for the Cabarrus Health Alliance is based solely on the report of the other auditors.

We conducted our 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. The financial statements of Cabarrus Health Alliance were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based upon our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina as of June 30, 2012, the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 16, 2012, on our consideration of Cabarrus County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the Law Enforcement Officer's Special Separation Allowance and the Other Post-Employment Benefits' Schedules of Funding Progress and Employer Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide assurance.

Our audit was performed for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements of Cabarrus County, North Carolina as a whole. The introductory section, combining and individual fund financial statements, budget and actual schedules, supplemental ad valorem tax schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the State Single Audit Implementation Act and is also not a required part of the basic financial statements. The combining and individual fund financial statements, budget and actual schedules, supplemental ad valorem tax schedules and the Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subject to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
October 16, 2012

Management Discussion and Analysis

Management's Discussion and Analysis

As management of Cabarrus County, we offer readers of Cabarrus County's financial statements this narrative overview and analysis of the financial activities of Cabarrus County for the fiscal year ended June 30, 2012. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the County's financial statements, which follow this narrative.

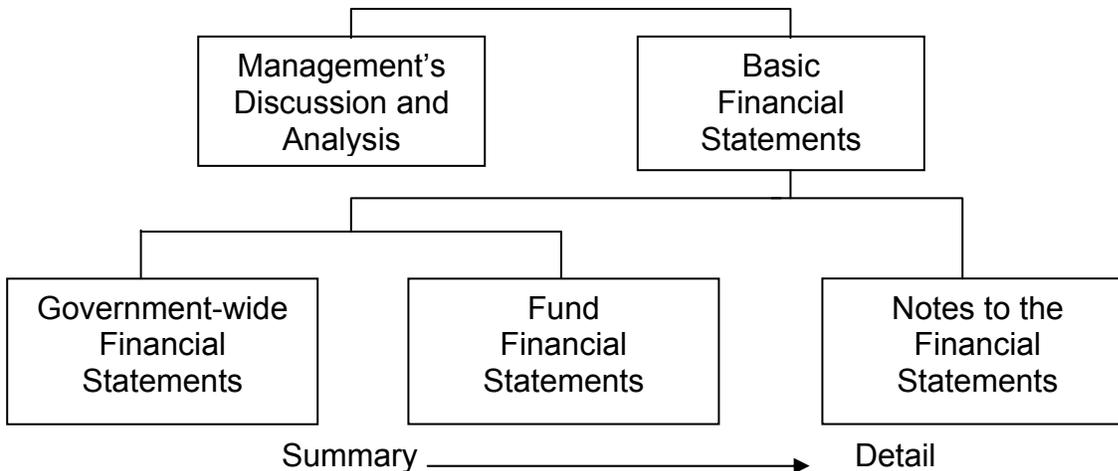
Financial Highlights

- The liabilities of Cabarrus County exceeded its assets at the close of the fiscal year by (\$61,446,567) (*net assets*).
- The total Net Assets of Governmental Activities (Exhibit 1) shows a deficit of \$65,093,245 a decrease of \$14,662,256 from the prior year's deficit of \$79,755,501. In accordance with North Carolina law, the County is financially responsible for funding school facilities and issuing any debt in connection with school facilities. These assets are not reflected in the County's financial statements as the law requires that school capital improvements are to be expensed on the books of the County; the capital asset is recorded by the school system. The effect of this accounting distorts net assets of the County creating a large deficit in unrestricted net assets. The Statement of Net Assets does not present the County's position regarding spending. This information is presented in the governmental fund statements (Exhibit 4).
- As of the close of the current fiscal year, Cabarrus County's governmental funds reported combined ending fund balances of \$107,209,329, after a net decrease in fund balance of \$19,063,604. Approximately 31.1 percent of this total amount, or \$33,349,366, is restricted or non-spendable.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$45,700,553, or 22.0 percent of total general fund expenditures for the fiscal year.
- Cabarrus County's total debt decreased by \$37,419,086 or 9.0% during the current fiscal year. The key factors in this net decrease were the refunding of \$34,395,000 of Certificates of Participation (COPS) and the issuance of \$33,515,000 Limited Obligation Bonds (LOBS) The debt payments and refunding of COPS were greater than the new LOBS issuance by \$19,760,000. Large principal payments totaling \$6,965,000 of General Obligation debt and pay off of \$11,122,572 of installment financing debt also contributed to this decrease.
- Cabarrus County has installment bond ratings of AA / Aa₂ / AA and general obligation bond ratings of AA+ / Aa₁ / AA+.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Cabarrus County's basic financial statements. The County's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that is designed to enhance the reader's understanding of the financial condition of Cabarrus County.

Required Components of Annual Financial Report (Figure 1)



Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the County's financial status.

The next statements (Exhibits 3 through 10) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the County's general fund, non-major governmental funds and internal service funds, all of which are added together in one column on the basic financial statements. Budgetary information required by the General Statutes also can be found in this part of the statements.

Following the notes is the required supplemental information. This section contains funding information about the County's pension plans and other post employment benefits.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the County's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net assets and how they have changed. Net assets are the difference between the County's total assets and total liabilities. Measuring net assets is one way to gauge the County's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component units. The governmental activities include most of the County's basic services such as public safety, parks and recreation, and general administration. Property taxes and State and federal grant funds finance most of these activities. The business-type activities are those that the County charges customers to provide. The only business-type activity fund is the Landfill operations. Cabarrus Health Alliance was incorporated under the hospital authority act to provide public health care to the citizens and residents of the County. The Chairperson of the Board of Commissioners for Cabarrus County appoints the members of the board of the Health Alliance.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Cabarrus County, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the County's budget ordinance. All of the funds of Cabarrus County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a current financial resources focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between government activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Cabarrus County adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the County complied with the budget ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the board; 2) the final budget as amended by the Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds – Cabarrus County has two kinds of proprietary funds. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Cabarrus County uses an enterprise fund to account for landfill operations. This fund is the same as those functions shown in the business-type activities in the Statement of Net Assets and the Statement of Activities. *Internal Service Funds* are used to account for operations that provide services to other departments on a cost-reimbursement basis. Cabarrus County uses internal service funds to account for workers compensation and self-insured hospitalization activities.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Cabarrus County has eight fiduciary funds, one of which is a pension trust fund, one Foster Care Scholarship private purpose trust fund and six agency funds.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 37 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning Cabarrus County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found beginning on page 76 of this report.

Government-Wide Financial Analysis

While total net assets are often considered a useful indicator of a government's financial position, it does not adequately reflect the County's position. As noted above the liabilities of Cabarrus County exceeded the assets by \$61,446,567 at June 30, 2012. In accordance with the North Carolina General Statutes, the County is the issuer and payer of debt for capital purposes for the Cabarrus County Schools, Kannapolis City Schools and the Rowan-Cabarrus Community College. This debt, which totals \$285,580,925 at June 30, 2012 and totaled \$306,883,150 at June 30, 2011, is recorded in long-term liabilities with no offsetting capital assets recorded, as the assets are owned by the agencies. The agencies use the debt proceeds to acquire or construct capital assets. The effect of this accounting distorts net assets of the County, creating a large deficit in unrestricted net assets. Net Assets of \$127,581,945 at June 30, 2012 and \$115,035,476 at June 30, 2011 are invested in capital assets, net of any related outstanding debt of those assets. Capital assets include land, buildings, vehicles, equipment and other machinery used in providing services to residents. Also, net assets of \$32,502,357 at June 30, 2012 and \$46,892,224 at June 30, 2011 are reserved by law for specific purposes. The net decrease in the deficit unrestricted net assets, resulted from the refunding of debt and the early pay off of \$11,122,572 in installment financing. Net assets do not present the County's position regarding spending, this amount is presented in the governmental funds statements.

Cabarrus County's Net Assets

Figure 2

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Current and other assets	\$135,599,333	\$ 151,949,043	\$3,649,292	\$3,494,731	\$139,248,625	\$155,443,774
Capital assets	217,058,330	218,925,235	3,601,643	3,978,432	220,659,973	222,903,667
Total assets	<u>352,657,663</u>	<u>370,874,278</u>	<u>7,250,935</u>	<u>7,473,163</u>	<u>359,908,598</u>	<u>378,347,441</u>
Long-term liabilities outstanding	372,652,226	404,936,029	3,314,716	3,472,758	375,966,942	408,408,787
Other liabilities	45,098,682	45,693,750	289,541	204,754	45,388,223	45,898,504
Total liabilities	<u>417,750,908</u>	<u>450,629,779</u>	<u>3,604,257</u>	<u>3,677,512</u>	<u>421,355,165</u>	<u>454,307,291</u>
Net assets						
Invested in capital assets, net of related debt	123,980,302	111,057,044	3,601,643	3,978,432	127,581,945	115,035,476
Restricted	32,502,357	46,892,224	-	-	32,502,357	46,892,224
Unrestricted	(221,575,904)	(237,704,769)	45,035	(272,454)	(221,530,869)	(237,977,223)
Total net assets	<u>\$ (65,093,245)</u>	<u>\$ (79,755,501)</u>	<u>\$3,646,678</u>	<u>\$3,705,978</u>	<u>\$ (61,446,567)</u>	<u>\$ (76,049,523)</u>

Several particular aspects of the County's financial operations positively influenced the total unrestricted governmental net assets:

- Continued low cost of debt due to the County's high bond rating and the prevailing low interest rate environment.
- General Fund County revenues at June 30, 2012 were \$9,353,305 over budget. This is primarily due to higher than expected sales tax collections and ambulance fee collections.
- The General Fund received \$3,267,346 in other financing sources from several capital project funds for projects that were completed during the year and had remaining unspent funds.

- The General Fund received \$7,926,722 in other financing sources from several capital project funds for payment of debt service.
- The General Fund had budgeted fund balance appropriated of \$15,281,401 that was not used during the fiscal year.
- County departments were conservative in their spending and General Fund expenses at June 30, 2012 were \$8,162,440 under budget. The Landfill Enterprise Fund operating expenses were \$541,144 under budget.

Cabarrus County's Changes in Net Assets
Figure 3

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program Revenues:						
Charges for services	\$ 15,905,002	\$ 15,997,636	\$ 704,647	\$ 858,132	\$ 16,609,649	\$ 16,855,768
Operating grants and contributions	21,601,948	20,569,505	-	21,368	21,601,948	20,590,873
Capital grants and contributions	1,974,421	544,096	-	23,740	1,974,421	567,836
General revenues:						
Property taxes	135,600,306	136,733,389	-	-	135,600,306	136,733,389
Local option sales tax	33,612,837	25,808,696	-	-	33,612,837	25,808,696
ABC revenues	86,842	188,594	-	-	86,842	188,594
Other taxes and licenses	752,711	642,337	350,141	343,908		
Investment earnings	691,973	1,019,648	8,495	8,205	700,468	1,027,853
Donations	382,368	221,538	-	-	382,368	
Miscellaneous	50,733	21,588	-	1,075	50,733	22,663
Total revenues	210,659,141	201,747,027	1,063,283	1,256,428	210,619,572	201,795,672
Expenses:						
General government	21,918,726	21,750,176	-	-	21,918,726	21,750,176
Public safety	39,222,178	36,043,142	-	-	39,222,178	36,043,142
Economic and physical development	3,892,813	3,128,710	-	-	3,892,813	3,128,710
Environmental protection	583,112	619,639	-	-	583,112	619,639
Human services	39,614,182	38,015,497	-	-	39,614,182	38,015,497
Education	66,152,595	77,221,156	-	-	66,152,595	77,221,156
Cultural and recreation	6,190,172	6,161,896	-	-	6,190,172	6,161,896
Interest on long-term debt	18,448,722	19,633,769	-	-	18,448,722	19,633,769
Landfill	-	-	1,096,968	1,312,509	1,096,968	1,312,509
Total expenses	196,022,500	202,573,985	1,096,968	1,312,509	197,119,468	203,886,494
Increase (decrease) in net assets before transfers	14,636,641	(826,958)	(33,685)	(56,081)	14,602,956	(883,039)
Transfers	25,615	-	(25,615)	-	-	-
Increase (decrease) in net assets	14,662,256	(826,958)	(59,300)	(56,081)	14,602,956	(883,039)
Net assets, July 1	(79,755,501)	(78,928,543)	3,705,978	3,762,059	(76,049,523)	(75,166,484)
Net assets, June 30	\$(65,093,245)	\$(79,755,501)	\$ 3,646,678	\$ 3,705,978	\$(61,446,567)	\$(76,049,523)

Governmental activities

Governmental activities increased Cabarrus County's net assets by \$14,662,256 or by 18.5%. Key elements of this net increase are as follows:

Operating grants and contributions experienced a \$1,032,443 or 5.0% increase from FY 11 to FY 12. This increase was primarily due to additional funding from the federal government for Social Service Crisis Intervention and Medicaid transportation services.

Capital grants and contributions experienced a net \$1,430,325 or 263% increase. During FY 12 Cabarrus County received \$1,713,555 of Lottery Proceeds for the payment of debt service for School Construction.

Property tax revenue decreased \$1,717,741 or by 1.3%. This decrease is due to the slow economic recovery and the unfavorable settlement of several large business tax appeals.

Local option sales tax increased \$7,804,141 a 30.2% increase. In October 2011, the County enacted an additional ¼ cent sales tax. For 8 months of FY 12 this new tax generated \$4,022,347 in revenues. FY 12 also experienced less sales tax refunds to nonprofit businesses than in the prior FY11 year. FY12 refunds were \$3,806,580 compared to FY11 refunds of \$6,983,645.

General Government expenses increased \$987,725 or 3.7% due to individual small personnel and operating increases including an increased contribution to the pension trust fund and an increase in unemployment compensation.

Public Safety expenses increased \$3,179,036 or 8.8% primarily due to the operations and staffing of a new Jail Housing Unit which opened during FY 11 and had a full year of operations in FY 12.

Education expenses decreased \$11,068,561 (13.3%). During FY 11 two schools funded by COPS 2009 were under construction and almost complete at June 30, 2011. The majority of expenses for the school COPS construction projects were experienced prior to June 30, 2011. Qualified School Construction Bond projects began in FY12 and will continue for two years. \$5,817,525 has been expended to date for these projects.

Business-type activities

The County's Business-type activity, the Landfill, experienced a \$59,300 (1.6%) decrease in net assets. A transfer to the County Closure/Post Closure Liability reserve of \$957,917 was made in FY 10 as estimated by the County's third party Engineers. No transfer was estimated and recommended by the Engineers in FY 11 or FY 12.

Financial Analysis of the County's Funds

As noted earlier, Cabarrus County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The County's four major funds, as defined by GAAP for the fiscal year ended June 30, 2012, were the *General Fund*, the *Certificates of Participation 2009 Fund*, the *Qualified School Construction Bond Fund* and the *Landfill Fund*, with the last fund being accounted for as an Enterprise Fund.

Governmental Funds. The focus of Cabarrus County's governmental funds is to provide information on near-term inflows, outflows and balances of usable resources. Such information is useful in assessing Cabarrus County's financing requirements. Specifically, fund balance available for appropriation can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of Cabarrus County. As of June 30, 2012, Cabarrus County's total fund balance was \$76,033,235 of which \$63,143,734 was available for commitments, assignments and appropriations. The Governing Body of Cabarrus County has determined that the county should maintain an available fund balance of 15% of general fund expenditures in case of unforeseen needs or opportunities and to meet the cash flow needs of the County. The County currently has an available fund balance of 30.5% of general fund expenditures, while total fund balance represents 36.7% of that same amount. Of the \$63,143,734 available fund balance, the County has committed \$6,606 (.01%) for General Government Tax Revaluation purposes, and has assigned \$17,436,575 (27.6%) for specific projects and obligations. Following the fund balance policy, \$30,040,080 (47.6%) of

the available fund balance has been set aside for working capital. This leaves \$15,660,473 (24.8%) of fund balance remaining for appropriation, commitment or assignment.

At June 30, 2012, the governmental funds of Cabarrus County reported a combined fund balance of \$107,209,329, a \$19,063,604 (15.1%) decrease from last year.

The *General Fund* balance increased \$2,019,824. Property taxes are the largest revenue source. Though the collection rate slightly declined from the prior year, it remained relatively high, ending the year with a collection rate of 96.58%. Current year tax collections experienced several large unfavorable tax appeal settlements. However, delinquent property tax collections were favorable. Total property tax revenue was \$804,968 (.6%) over budget.

Cabarrus County is home to the number one tourist attraction in North Carolina, Concord Mills Mall. In FY2012, sales taxes were collected in excess of anticipated amounts. Sales tax of \$33,607,519 was \$5,330,304 or 18.9% more than budgeted. One contributing factor to the increase in revenues was the decrease in the number of sales tax refunds that the County made to companies obtaining non-profit status in FY12 (\$3,806,580) as compared to FY 11 (\$6,983,645).

Permits and Fees are primarily collected by the Register of Deeds office for the recording and dissemination of records and by the Planning and Development Department for inspection fees related to construction standards. The economy is beginning to slowly turn around as seen in the increase in revenues in these two areas. The permits and fees category saw an increase of \$987,064 or 39% more than budgeted.

The *Certificates of Participation 2009 Fund* balance decreased \$9,944,123 to \$5,909,508. Certificates of Participation were issued during the fiscal year ended June 30, 2010 in the amount of \$85,170,000 for the construction of four schools and the renovation and wing addition at a fifth school. The projects will span over several years and also include transfers from the Capital Projects Fund, Special Revenue Fund and Capital Reserve Fund. Total expenditures to date are \$92,900,627 of which \$9,949,879 were in FY 2012.

The *Qualified School Construction Bond Fund* balance decreased \$5,810,103. Certificates of Participation were issued during the fiscal year ended June 30, 2011 in the amount of \$14,637,157 for the planning, design, renovations and repairs of local schools. This project will span over three years. Expenditures began for the school projects in FY 12 and totaled \$5,817,525.

General Fund Budgetary Highlights: During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services. Total amendments to the General Fund's budget amounted to an increase of \$52,622,174, with \$47,230,250 related to the refunding of debt.

At year-end, *actual* general fund revenues and transfers in exceeded *final amended budget* numbers by \$9,029,433 (4.44%). Actual general fund expenditures and transfers out were less than *final budgetary* figures by \$8,271,792 (3.78%), thus eliminating the need to draw upon existing fund balance.

Major budget increases (decreases) during the year include:

- **Refinancing of Debt:** On August 31, 2011, the County refinanced all of the callable 2002 and 2003 bonds Certificates of Participation debt. The savings over the remaining 12 years totals \$1,977,275, 4.94%. The overall yield is 2.89 %. The County will experience this savings over the next 12 years at amounts ranging from \$81,000- \$176,000 per year. This transaction resulted in proceeds and premium in the amount of \$ 37,730,250 with a required disbursement to the Bond trustee in the amount of \$ 37,515,925.
- **Two American Reinvestment and Recovery Act (ARRA) Grants for Juvenile Crime Prevention:** A \$236,680 grant for gang violence prevention administered through Department of Juvenile Justice and Delinquency Prevention was budgeted and awarded to Cabarrus Health

Alliance and Boys and Girls Club. \$57,255 in additional ARRA funds for community development were also budgeted to provide funding for weatherizing homes of low-income families.

- **Contributions from Other Funds:** The budgeted \$846,800 contribution from the Capital Reserve fund to the General Fund was eliminated as the county moved this funding to the multi-year fund. \$2,514,100 in fund balance was re-appropriated from prior year for projects that were not completed in FY2011 and were on-going in FY2012. Fund balance was also appropriated for the following during the year: \$9,500,000 for debt payoff, \$ 380,000 for Rowan Cabarrus Community College, \$ 2,000,000 for the health insurance claims over the available resources, \$387,000 for 3 new ambulances, \$385,000 for the harvesting facility and \$ 115,301 for servers for the schools. \$ 136,716 in revenues from the 911 Emergency Fund were transferred and budgeted in the general fund to pay for a capital lease of 911 equipment.
- **Changes in funding for Health and Human Services:** \$111,305 was received from NC Division of Aging for the Title V Senior Community Employment Program. This additional funding provided for a position for Household Hazardous Waste (HHW) recycling for low income individuals age 55 years or older. \$984,147 additional funding was received from the federal government for Social Services Crisis Intervention Program. Funds are used for social service clients who are in need of emergency assistance to pay utilities. \$ 60,000 in additional Medicaid funds were budgeted to provide additional transportation services for Medicaid clients. Day care funds were reduced in the budget by \$ 380,235 and CAP funding was reduced \$ 650,000 to adjust to estimated actual amounts received.
- **Smart Start Grant** \$ 51,530 was budgeted as a new grant to the library for literacy for children.
- **State Criminal Alien Assistance Grant (SCAAP)** \$64,334 was budgeted in the sheriff's department for the grant to assist local law enforcement with illegal alien issues.

Proprietary Funds. Cabarrus County's proprietary funds provide the same type of information found in the government-wide statements but in more detail. The *Landfill Fund* is the County's sole Enterprise Fund. Net assets for the *Landfill Fund* decreased \$59,300 during the fiscal year ended June 30, 2012. Due to economic times, Landfill tipping fees decreased \$102,450 (12.7%) from the previous fiscal year.

Capital Asset and Debt Administration

Capital assets. Cabarrus County's investment in capital assets for its governmental and business-type activities as of June 30, 2012, totals \$220,659,973 (net of accumulated depreciation). These assets include buildings, building improvements, land, land improvements, reservoir, equipment, furniture and fixtures, vehicles, and construction in progress.

Major capital asset transactions during the year include:

- Purchased 13 vehicles for the Sheriff's department, 2 vehicles for General Services, 1 vehicle for Emergency Services, 9 vehicles for Construction Standards, 2 vehicles for Zoning Administration and 2 for Parks and Recreation for a total of 29 vehicles.
- Purchased a forklift for General Services and a Biomass Gasification Crematory for Animal Services.
- Completed projects include building a storage building for the Arena, expansion of the Concord Library, a Paging Radio System for the Sheriff's Department, Frank Liske Park Amphitheatre ADA improvements and Emergency Management equipment and elevator upgrades for the Old Jail building and the Concord Library.
- Renovations for the 7th floor of the Sheriff's Administrative building and the Human Services building began.

Cabarrus County's Capital Assets
(net of accumulated depreciation)

Figure 4

	Governmental		Business-type		Total	
	Activities		Activities			
	2012	2011	2012	2011	2012	2011
Land	\$ 24,009,781	\$ 24,009,781	\$ 490,447	\$ 490,447	\$ 24,500,228	\$ 24,500,228
Land Improvements	4,018,409	4,282,568	766,482	842,857	4,784,891	5,125,425
Buildings	85,153,259	87,103,964	1,092,111	1,124,715	86,245,370	88,228,679
Building Improvements	14,501,325	12,779,927	3,976	4,113	14,505,301	12,784,040
Equipment	4,543,432	4,586,849	19,820	42,426	4,563,252	4,629,275
Furniture and Fixtures	58,358	98,496	-	-	58,358	98,496
Vehicles	3,068,280	3,289,387	876,130	1,121,197	3,944,410	4,410,584
Reservoir	21,395,482	21,417,248	-	-	21,395,482	21,417,248
Construction in progress	60,310,004	61,357,015	352,677	352,677	60,662,681	61,709,692
Total	\$ 217,058,330	\$ 218,925,235	\$ 3,601,643	\$ 3,978,432	\$ 220,659,973	\$ 222,903,667

Additional information on the County's capital assets can be found in note 2 section E of the Basic Financial Statements.

Long-term Debt. As of June 30, 2012, Cabarrus County had total debt outstanding of \$376,781,107 of which includes General Obligation Bonds that are backed by the full faith and credit of the County and all other debt is covered by pledged collateral and is subject to appropriation.

Cabarrus County's Outstanding Debt
All Debt Funding Sources
Figure 5

	Governmental	
	2012	2011
General obligation bonds	\$ 98,695,000	\$ 105,660,000
Capital lease obligations	3,531,107	3,102,621
Certificates of participation/Limited Obligation Bonds	274,555,000	294,315,000
Installment financing	-	11,122,572
Total	\$ 376,781,107	\$ 414,200,193

As mentioned in the financial highlights section of this document, Cabarrus County maintained for the 3rd consecutive year its Aa1 rating from Moody's and an AA+ rating from Fitch. For the 4th consecutive year, a rating of AA+ from Standard and Poor's has been maintained. These bond ratings are a clear indication of the sound financial condition of Cabarrus County.

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for Cabarrus County is \$1,303,548,780. Additional information regarding Cabarrus County's long-term obligations can be found beginning in note 2 section J of this report.

Economic Factors and Next Year's Budgets and Rates

Cabarrus County is a part of the Charlotte Metropolitan Statistical Area (MSA), which before the current economic downturn, has proved beneficial in that the County has continued to experience economic growth during national and state economic downturns. As a direct result of current economic conditions,

FY 2011 and FY 2012 have created fiscal challenges. Overall, the County has a fiscally strong bottom line, with a balanced diverse economy, and commitment to conservatism and strategic focus in its approach to evaluating both revenue and expenditures for fiscal solutions. The following key economic indicators reflect the current dynamics facing the County.

Indicator	Cabarrus County
Population, 2010	178,011
Population, 2000 Census	131,063
Population Change 2000 - 2010	35.8%
Unemployment, Annual Average 2011	10.1%
Per Capita Personal Income, 2010	\$33,926
Poverty, 2010	12.5%

Source: U.S. Census Bureau, Bureau of Economic Analysis and Employment Security Commission

Budget Highlights for the Upcoming Fiscal Year Ending June 30, 2013

Governmental Activities: The County's conservative financial management practices have positioned it to sustain services while keeping expenditures flat over the next five years. The County's five year financial plan freezes expenditures through 2016 and maintains a healthy fund balance. In developing the FY13 budget, the County was faced with a 12.3% reduction in tax values due to the recession and revaluation. The County adopted its FY13 budget of \$ 211,408,859 at 21.6 %, less than the FY 2012 amended budget. FY13 was a revaluation year and the revenue neutral tax rate was .72. The County's 2013 budget is based on a tax rate of \$0.70 per \$100 valuation (up from \$0.63 per \$100 in FY 2011).

A decline in the tax base and the reduction of one-time revenue sources reduced available revenues. Sales tax revenues and motor vehicle valuations have increased to help offset the reduction in property taxes.

The County budgeted \$7,307,518 in lottery proceeds for debt service payments, an increase of \$5,593,963.

Due to debt reductions in FY 2012, the debt service for FY 2013 declined by \$13 million.

There were some operational increases to the FY13 budget. Beginning in 2013, the County will begin paying towards its obligation to the City of Kannapolis \$1,400,000 which is for 50 % of the debt service on the improvements to the City of Kannapolis infrastructure and the construction of a new facility for the Cabarrus Health Alliance.

The 2013 budget adds a crime scene officer for the Sheriff's Department.

Lastly, the county passed a ¼ cent sales tax referendum on May 17, 2011. This new sales tax, effective October 2011 generated \$ 4,022,347 in FY 2012, a 32% increase over the 2012 budget and 1% more than the FY 2013 budget, (its first full fiscal year of enactment). Collections will be used to pay school debt service.

Business-type Activities: The Landfill Fund budget decreased 12% from FY2012 to FY2013 to \$1,148,000. Prior to FY 2012, the Landfill and Waste Reduction and Recycling programs constituted the Landfill Fund. Effective July 1, 2011, the Waste Reduction and Recycling programs were removed from the Landfill Fund and transferred to the General Fund.

There were revenue changes as well. Most significantly tipping fees budgeted decreased by 16%, all primarily related to the current economic conditions.

Requests for Information

This report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Department, Cabarrus County, 65 Church Street SE, Concord, NC 28027, (704) 920-2104.

Basic Financial Statements

Cabarrus County, North Carolina
Statement of Net Assets
June 30, 2012

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 89,786,515	\$ 3,533,388	\$ 93,319,903	\$ 4,824,173
Receivables (net of allowance for uncollectibles):				
Accounts receivable	3,999,878	1,684	4,001,562	3,274,388
Customers	1,634,021	45,991	1,680,012	494,795
Interest	259,536	3,065	262,601	-
Property taxes	4,737,092	-	4,737,092	-
Due from other governments	7,263,931	65,164	7,329,095	423,115
Inventories	129,431	-	129,431	-
Prepaid items	187,921	-	187,921	70,326
Restricted cash and cash equivalents	18,598,820	-	18,598,820	-
Deferred charges	8,282,188	-	8,282,188	-
Notes Receivable	720,000	-	720,000	-
Capital Assets not being depreciated:				
Land	24,009,781	490,447	24,500,228	-
Construction in Progress	60,310,004	352,677	60,662,681	-
Capital Assets net of accumulated depreciation:				
Land Improvements	4,018,409	766,482	4,784,891	298,132
Buildings and Building Improvements	99,654,584	1,096,087	100,750,671	-
Reservoir	21,395,482	-	21,395,482	-
Furniture and Fixtures	58,358	-	58,358	224,660
Equipment	4,543,432	19,820	4,563,252	616,802
Vehicles and Motorized Equip	3,068,280	876,130	3,944,410	12,780
Total assets	352,657,663	7,250,935	359,908,598	10,239,171
Liabilities				
Accounts payable and other current liabilities	10,679,650	94,725	10,774,375	1,364,996
Unearned revenues	410,997	-	410,997	-
Accrued interest payable	5,185,862	-	5,185,862	-
Retainage payable	201,972	-	201,972	-
Long-term liabilities:				
Due within one year	28,620,201	194,816	28,815,017	510,214
Due in more than one year	372,652,226	3,314,716	375,966,942	546,461
Total long-term liabilities	401,272,427	3,509,532	404,781,959	1,056,675
Total liabilities	417,750,908	3,604,257	421,355,165	2,421,671
Net Assets				
Invested in Capital Assets, (net of related debt)	123,980,302	3,601,643	127,581,945	1,152,374
Restricted for :				
Stabilization by State Statute	13,326,761	-	13,326,761	3,757,601
General Government	212,608	-	212,608	-
Public Safety	2,445,968	-	2,445,968	-
Human Services	-	-	-	320,000
Education	16,513,134	-	16,513,134	-
Culture & Recreation	3,886	-	3,886	-
Unrestricted	(221,575,904)	45,035	(221,530,869)	2,587,525
Total net assets	\$ (65,093,245)	\$ 3,646,678	\$ (61,446,567)	\$ 7,817,500

The notes to the financial statements are an integral part of this statement.

**Cabarrus County, North Carolina
Statement of Activities
For the Year Ended June 30, 2012**

Function/Program Activities	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total	
Primary Government:								
Governmental Activities:								
General government	\$ 21,918,726	\$ 2,576,452	\$ 750,094	\$ -	\$ (18,592,180)	\$ -	\$ (18,592,180)	\$ -
Public safety	39,222,178	9,117,930	974,200	-	(29,130,048)	-	(29,130,048)	-
Econ. & physical development	3,892,813	36,062	999,754	-	(2,856,997)	-	(2,856,997)	-
Environmental protection	583,112	53,770	8,425	-	(520,917)	-	(520,917)	-
Human services	39,614,182	2,262,905	17,595,622	260,866	(19,494,789)	-	(19,494,789)	-
Education	66,152,595	793,610	743,081	1,713,555	(62,902,349)	-	(62,902,349)	-
Culture and recreation	6,190,172	1,064,273	530,772	-	(4,595,127)	-	(4,595,127)	-
Interest on long-term debt	18,448,722	-	-	-	(18,448,722)	-	(18,448,722)	-
Total governmental activities	<u>196,022,500</u>	<u>15,905,002</u>	<u>21,601,948</u>	<u>1,974,421</u>	<u>(156,541,129)</u>	<u>-</u>	<u>(156,541,129)</u>	<u>-</u>
Business-Type Activities:								
Solid Waste	1,096,968	704,647	-	-	-	(392,321)	(392,321)	-
Total business-type activities	<u>1,096,968</u>	<u>704,647</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(392,321)</u>	<u>(392,321)</u>	<u>-</u>
Total primary government	<u>\$ 197,119,468</u>	<u>\$ 16,609,649</u>	<u>\$ 21,601,948</u>	<u>\$ 1,974,421</u>	<u>(156,541,129)</u>	<u>(392,321)</u>	<u>(156,933,450)</u>	<u>-</u>
Component Unit:								
Cabarrus Health Alliance	<u>\$ 23,482,772</u>	<u>\$ 6,998,473</u>	<u>\$ 7,575,516</u>	<u>\$ 8,220,193</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(688,590)</u>
General Revenues:								
Property taxes					135,600,306	-	135,600,306	-
Local option sales tax					33,612,837	-	33,612,837	-
ABC revenues					86,842	-	86,842	-
Other taxes and licenses					752,711	350,141	1,102,852	-
Investment earnings					691,973	8,495	700,468	2,176
Donations					382,368	-	382,368	-
Miscellaneous					50,733	-	50,733	414,004
Total general revenues excluding transfers					<u>171,177,770</u>	<u>358,636</u>	<u>171,536,406</u>	<u>416,180</u>
Transfers					25,615	(25,615)	-	-
Total general revenues and transfers					<u>171,203,385</u>	<u>333,021</u>	<u>171,536,406</u>	<u>416,180</u>
Change in net assets					14,662,256	(59,300)	14,602,956	(272,410)
Net assets - July 1					<u>(79,755,501)</u>	<u>3,705,978</u>	<u>(76,049,523)</u>	<u>8,089,910</u>
Net assets - June 30					<u>\$ (65,093,245)</u>	<u>\$ 3,646,678</u>	<u>\$ (61,446,567)</u>	<u>\$ 7,817,500</u>

The notes to the financial statements are an integral part of this statement.

Cabarrus County, North Carolina
Balance Sheet
Governmental Funds
June 30, 2012

	Major			Non-Major	Total Governmental Funds
	General	Certificates of Participation 2009	Qualified School Construction Bonds	Other Governmental Funds	
Assets					
Cash and cash equivalents	\$ 69,111,179	\$ -	\$ -	\$ 16,558,360	\$ 85,669,539
Restricted cash	192	7,900,906	10,597,664	100,058	18,598,820
Receivables (net of allowance for uncollectibles)					
Accounts receivable	3,441,301	-	-	556,837	3,998,138
Customers	1,634,021	-	-	-	1,634,021
Property taxes	4,737,092	-	-	-	4,737,092
Interest	75,350	-	-	7,232	82,582
Due from other funds	1,910,110	-	-	-	1,910,110
Due from other governments	7,263,931	-	-	-	7,263,931
Prepaid items	69,378	-	-	200	69,578
Notes receivable	-	-	-	720,000	720,000
Inventories	129,431	-	-	-	129,431
Total assets	<u>\$ 88,371,985</u>	<u>\$ 7,900,906</u>	<u>\$ 10,597,664</u>	<u>\$ 17,942,687</u>	<u>\$ 124,813,242</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable and accrued liabilities	\$ 5,554,924	\$ 50,856	\$ 1,661,978	\$ 1,441,963	\$ 8,709,721
Contract retainages	1,716	50,000	106,571	43,685	201,972
Due to other funds	-	1,890,742	-	19,368	1,910,110
Deferred revenue	6,371,113	-	-	-	6,371,113
Unearned revenue	410,997	-	-	-	410,997
Total liabilities	<u>12,338,750</u>	<u>1,991,598</u>	<u>1,768,549</u>	<u>1,505,016</u>	<u>17,603,913</u>
Fund Balances:					
Nonspendable:					
Inventories	129,431	-	-	-	129,431
Prepaid items	69,378	-	-	200	69,578
Notes receivable	-	-	-	648,000	648,000
Restricted:					
Stabilization by State Statute	12,690,692	-	-	636,069	13,326,761
General government	-	-	-	212,608	212,608
Public safety	-	-	-	2,445,968	2,445,968
Education	-	5,909,308	8,829,115	1,774,711	16,513,134
Culture & recreation	-	-	-	3,886	3,886
Committed:					
General government	6,606	-	-	1,550,117	1,556,723
Public safety	-	-	-	2,353,670	2,353,670
Economic & physical development	-	-	-	591,236	591,236
Environmental protection	-	-	-	34,955	34,955
Human services	-	-	-	1,223,834	1,223,834
Education	-	-	-	280,043	280,043
Culture & recreation	-	-	-	4,424,643	4,424,643
Assigned:					
General government	4,215,814	-	-	-	4,215,814
Public safety	611,494	-	-	66,418	677,912
Economic & physical development	2,014,800	-	-	-	2,014,800
Environmental protection	1,383,315	-	-	-	1,383,315
Human services	754,804	-	-	-	754,804
Education	8,169,011	-	-	-	8,169,011
Culture & recreation	287,337	-	-	483,337	770,674
Unassigned	45,700,553	-	-	(292,024)	45,408,529
Total fund balances	<u>76,033,235</u>	<u>5,909,308</u>	<u>8,829,115</u>	<u>16,437,671</u>	<u>107,209,329</u>
Total liabilities and fund balances	<u>\$ 88,371,985</u>	<u>\$ 7,900,906</u>	<u>\$ 10,597,664</u>	<u>\$ 17,942,687</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds					
Government capital assets				262,870,637	
Less accumulated depreciation				(45,812,307)	217,058,330
Other assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds					
Deferred Revenue					6,371,113
Debt Issuance Costs				9,610,224	
Current Year Amortization				(1,328,036)	8,282,188
Premium on Debt Issuance				(14,921,286)	
Current Year Amortization				2,221,746	(12,699,540)
Internal service funds are used by management to charge the costs of workers' compensation and self-insured hospitalization to individual departments.					2,269,491
Long-term liabilities, including bonds payable and other postemployment benefits, are not due and payable in the current period and therefore are not reported in the funds.					
Bonds and Other Debt Payable				(376,781,107)	
Accrued Interest				(5,011,269)	
Compensated Absences				(3,315,207)	
LEO Pension Obligation				(220,616)	
OPEB Obligation				(8,255,957)	(393,584,156)
Net assets of governmental activities					<u>\$ (65,093,245)</u>

The notes to the financial statements are an integral part of this statement.

Cabarrus County, North Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2012

Exhibit 4
Page 1 of 2

	Major			Non-Major	Total Governmental Funds
	General	Certificates of Participation 2009	Qualified School Construction Bonds	Other Governmental Funds	
Revenues:					
Ad valorem taxes	\$ 131,847,712	\$ -	\$ -	\$ 2,941,761	\$ 134,789,473
Other taxes and licenses	34,360,229	-	-	-	34,360,229
Intergovernmental revenues	20,400,743	-	-	2,854,825	23,255,568
Permits and fees	3,506,244	-	-	2,283,683	5,789,927
Sales and services	10,073,950	-	-	-	10,073,950
Investment earnings	201,077	5,756	7,422	21,185	235,440
Donations	-	-	-	390,239	390,239
Miscellaneous	578,124	-	-	11,343	589,467
Total revenues	200,968,079	5,756	7,422	8,503,036	209,484,293
Expenditures:					
Current:					
General government	20,080,809	-	-	216,078	20,296,887
Public safety	30,424,838	-	-	3,271,559	33,696,397
Economic & physical development	3,404,876	-	-	389,284	3,794,160
Environmental protection	321,619	-	-	203,262	524,881
Human services	35,935,100	-	-	1,413,300	37,348,400
Education	56,336,935	4,091,468	5,817,525	43,977	66,289,905
Culture and recreation	3,350,015	-	-	1,498,564	4,848,579
Capital outlay:					
Land and land improvements	-	-	-	80,583	80,583
Building and building improvements	167,249	-	-	693,188	860,437
Equipment and furniture	127,098	-	-	930,810	1,057,908
Vehicles and motorized equipment	730,115	-	-	-	730,115
Construction in progress	290,864	-	-	1,447,121	1,737,985
Debt service:					
Principal retirement	37,142,398	-	-	-	37,142,398
Interest and fees	19,041,682	-	-	-	19,041,682
Total expenditures	207,353,598	4,091,468	5,817,525	10,187,726	227,450,317
Excess (deficiency) of revenues over (under) expenditures	(6,385,519)	(4,085,712)	(5,810,103)	(1,684,690)	(17,966,024)
Other financing sources (uses):					
Transfers in	11,271,581	-	-	5,012,146	16,283,727
Transfers out	(3,165,346)	(5,858,411)	-	(9,259,970)	(18,283,727)
Limited Obligation Bonds issued	33,515,000	-	-	-	33,515,000
Premium on Limited Obligation Bonds issued	4,215,250	-	-	-	4,215,250
Disbursement for Refunded COPS	(37,431,142)	-	-	-	(37,431,142)
Capital Lease Obligation issued	-	-	-	603,312	603,312
Total other financing sources (uses)	8,405,343	(5,858,411)	-	(3,644,512)	(1,097,580)
Net change in fund balances	2,019,824	(9,944,123)	(5,810,103)	(5,329,202)	(19,063,604)
Fund balance, July 1	74,013,411	15,853,431	14,639,218	21,766,873	126,272,933
Fund balance, June 30	<u>\$ 76,033,235</u>	<u>\$ 5,909,308</u>	<u>\$ 8,829,115</u>	<u>\$ 16,437,671</u>	<u>\$ 107,209,329</u>

The notes to the financial statements are an integral part of this statement.

Cabarrus County, North Carolina
Reconciliation of the Statement of Revenues, Expenditures
And Changes in Fund Balance to the Statement of Activities of Governmental Funds
For the Year Ended June 30, 2012

Exhibit 4A
Page 2 of 2

Net change in fund balances-total governmental funds \$ (19,063,604)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is capitalized and depreciated over their estimated useful lives.

Expenditures for capital assets	4,467,028	
Less current year depreciation	<u>(6,302,501)</u>	(1,835,473)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.

Ambulance	(92,519)	
Property Tax	<u>810,833</u>	718,314

The effect of various miscellaneous transactions involving capital assets.

Donation of capital assets	25,615	
Disposal of capital assets, net book value	<u>(57,047)</u>	(31,432)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This amount is the net effect of these differences in the treatment of

Debt proceeds	(38,333,562)	
Debt costs	413,915	
Amortization of current year debt premium	1,188,028	
Principal payments	37,142,398	
Disbursements for refunding	<u>37,431,142</u>	37,841,921

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated Absences	(164,498)	
LEO Pension Obligation	119,942	
OPEB Obligation	(1,693,390)	
Accrued Interest	515,112	
Amortization of current year debt costs	<u>(927,648)</u>	(2,150,482)

The purpose of this adjustment is to recognize the net change in "unavailable" revenues. Under the modified accrual basis of accounting, revenues are not recognized unless they are deemed "available" to finance the expenditures of the current period. Accrual-basis recognition is not limited by availability, so certain revenues need to be reduced by the amounts that were unavailable at the beginning of the year and increased by the amounts that were unavailable at the end of the year. This adjustment records a net decrease in revenues - unavailable revenues at the end of the year exceed beginning unavailable revenues by this amount.

Internal service funds are used by management to charge the cost of workers' compensation and self-insured hospitalization systems to individual departments.

	<u>(816,988)</u>	<u>(816,988)</u>
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Changes in net assets of governmental activities

\$ 14,662,256

The notes to the financial statements are an integral part of this statement.

**Cabarrus County, North Carolina
General Fund**

Exhibit 5

**Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget and Actual
For the Year Ended June 30, 2012**

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:				
Ad Valorem Taxes:				
Taxes	\$ 130,497,744	\$ 130,497,744	\$ 131,118,395	\$ 620,651
Interest	545,000	545,000	729,317	184,317
Other Taxes and Licenses	28,977,215	28,977,215	34,360,229	5,383,014
Intergovernmental Revenues	18,482,632	19,524,912	20,400,743	875,831
Permits and Fees	2,514,500	2,519,180	3,506,244	987,064
Sales and Services	9,646,651	9,064,454	10,073,950	1,009,496
Investment Earnings	180,000	180,000	201,077	21,077
Miscellaneous	185,425	306,269	578,124	271,855
Total revenues	191,029,167	191,614,774	200,968,079	9,353,305
Expenditures:				
Current:				
General Government	23,312,927	22,864,559	20,619,784	2,244,775
Public Safety	30,982,392	32,296,959	30,933,465	1,363,494
Economic & Physical Development	3,021,907	3,862,142	3,404,876	457,266
Environmental Protection	305,221	346,211	321,619	24,592
Human Services	38,574,074	38,932,675	35,935,100	2,997,575
Education	56,436,584	56,936,668	56,336,935	599,733
Culture and Recreation	3,481,785	3,855,977	3,617,739	238,238
Debt service:				
Principal retirement	27,503,468	37,142,399	37,142,398	1
Interest and fees	19,016,648	19,278,448	19,041,682	236,766
Total expenditures	202,635,006	215,516,038	207,353,598	8,162,440
Excess (deficiency) of revenues over (under) expenditures	(11,605,839)	(23,901,264)	(6,385,519)	17,515,745
Other financing sources (uses):				
Transfers in	12,370,537	11,595,453	11,271,581	(323,872)
Transfers out	(764,698)	(3,274,698)	(3,165,346)	109,352
Limited Obligation Bonds issued	-	33,515,000	33,515,000	-
Premium on Limited Obligation Bonds issued	-	4,215,250	4,215,250	-
Disbursement for Refunded COPS	-	(37,431,142)	(37,431,142)	-
Fund balance appropriated	-	15,281,401	-	(15,281,401)
Total other financing sources (uses)	11,605,839	23,901,264	8,405,343	(15,495,921)
Net change in fund balance	\$ -	\$ -	2,019,824	\$ 2,019,824
Fund balance, July 1			74,013,411	
Fund balance, June 30			\$ 76,033,235	

The notes to the financial statements are an integral part of this statement.

Cabarrus County, North Carolina
Statement of Net Assets
Proprietary Funds
June 30, 2012

	Business-type Activities- Landfill Enterprise Fund	Governmental Activities- Internal Service Funds
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 3,533,388	\$ 4,116,976
Receivables (net):		
Accounts	1,684	1,740
Customers	45,991	-
Due from other governments	65,164	-
Interest	3,065	2,361
Prepays	-	118,343
Total current assets	3,649,292	4,239,420
Capital assets:		
Land & land improvements	1,831,050	-
Construction in progress	352,677	-
Buildings & improvements	1,309,664	-
Vehicles and equipment	2,659,411	-
Less: Accumulated depreciation	(2,551,159)	-
Total capital assets (net)	3,601,643	-
Total assets	7,250,935	4,239,420
<u>Liabilities</u>		
Current liabilities:		
Accounts payable and accrued liabilities	94,725	83,551
Closure/postclosure costs payable	169,968	-
Compensated absences payable	24,848	-
Total current liabilities	289,541	83,551
Noncurrent liabilities:		
Amounts payable for future claims	-	1,886,378
Closure/postclosure costs payable	3,229,390	-
Compensated absences payable	6,212	-
Other postemployment benefits	79,114	-
Total noncurrent liabilities	3,314,716	1,886,378
Total liabilities	3,604,257	1,969,929
<u>Net Assets</u>		
Invested in capital assets	3,601,643	-
Unrestricted	45,035	2,269,491
Total net assets	\$ 3,646,678	\$ 2,269,491

The notes to the financial statements are an integral part of this statement.

Cabarrus County, North Carolina
Statement of Revenues, Expenses, And Changes in Fund Net Assets
Proprietary Funds
For the Year Ended June 30, 2012

	Business-type Activities- Landfill Enterprise Fund	Governmental Activities- Internal Service Funds
Operating revenues:		
Charges for sales and services:		
Tipping fees	\$ 704,647	\$ -
Insurance premiums/refunds	-	8,257,304
Total operating revenues	704,647	8,257,304
Operating expenses:		
Administration:		
Salary and benefits:		
Salaries and wages	209,495	-
FICA	5,870	-
Medicare	1,373	-
Group hospital insurance	35,459	-
Vision care	50	-
Retirement	7,285	-
Deferred compensation- 401K	5,239	-
Insurance and bonds	1,834	-
Total salaries and benefits	266,605	-
Operations:		
General and administrative:		
Administrative fees	-	1,710,650
Bank Service charges	2,019	-
Dues and subscriptions	283	-
Lights and power	4,567	-
Office supplies	1,397	-
Other operating cost	320	-
Telephone	1,671	-
Travel	512	-
Uniforms	3,461	-
Total general and administrative	14,230	1,710,650
Other operational expenses:		
Auto and truck maintenance	11,086	-
Building and ground maintenance	22,146	-
Building and equipment rental	36,190	-
Carolina Governmental Alliance	-	350,000
Claims	-	9,116,100
Contingency	2,182	-
Depreciation	351,174	-
Engineers	109,404	-
Fuel	58,355	-
Heavy equipment maintenance	48,805	-
Landfill disposal tax remittance	40,622	-

Cabarrus County, North Carolina
Statement of Revenues, Expenses, And Changes in Fund Net Assets
Proprietary Funds
For the Year Ended June 30, 2012

	Business-type Activities- Landfill Enterprise Fund	Governmental Activities- Internal Service Funds
Minor equipment maintenance	210	-
Minor office equipment	414	-
Permitting fees	6,875	-
Purchased service	96	-
Service contracts	2,368	-
Tire disposal	121,584	-
Tools and minor equipment	1,710	-
Waste disposal charges	2,912	-
Total other operational expenses	816,133	9,466,100
 Total operating expenses	 1,096,968	 11,176,750
 Operating income (loss)	 (392,321)	 (2,919,446)
 Nonoperating revenues:		
Early retiree reinsurance program (EERP)	-	96,067
Landfill disposal tax	40,622	-
Landfill state tax distribution	39,585	-
Solid waste franchise fee	50,000	-
Tire disposal fees	219,934	-
Investment earnings	8,495	6,391
Total nonoperating revenues	358,636	102,458
 Income or (loss) before nonoperating expenses and transfers	 (33,685)	 (2,816,988)
 Nonoperating expense - loss on disposal	 (25,615)	 -
 Transfers:		
Transfer in - General Fund	-	2,000,000
 Change in net assets	 (59,300)	 (816,988)
 Total net assets, July 1	 3,705,978	 3,086,479
 Total net assets, June 30	 \$ 3,646,678	 \$ 2,269,491

The notes to the financial statements are an integral part of this statement.

Cabarrus County, North Carolina
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2012

	Business-type Activities- Landfill Enterprise Fund	Governmental Activities- Internal Service Funds
Cash flows from operating activities:		
Cash received from customers	\$ 1,086,454	\$ 96,067
Cash received from departments	-	8,172,748
Cash paid to employees	(269,232)	-
Cash paid to suppliers for goods and services	(639,489)	(10,600,976)
Net cash used for operating activities	177,733	(2,332,161)
Cash flows from non-capital and related financing activities:		
Transfers from other funds	-	2,000,000
Net cash provided by non-capital financing activities	-	2,000,000
Cash flows from investing activities:		
Interest received on investments	6,583	5,365
Net cash provided by investing activities	6,583	5,365
Net increase (decrease) in cash and cash equivalents	184,316	(326,796)
Cash and cash equivalents, July 1	3,349,072	4,443,772
Cash and cash equivalents, June 30	\$ 3,533,388	\$ 4,116,976
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (392,321)	\$ (2,919,446)
Depreciation expense	351,174	-
Other non-operating items	366,491	96,067
(Increase) decrease in accounts receivable	(409)	(84,556)
(Increase) decrease in customers receivable	15,726	-
(Increase) decrease in prepaid rent	-	-
Increase (decrease) in accounts payable and accrued liabilities	5,051	575,774
Increase (decrease) in landfill closure and post closure care cost	(173,914)	-
Increase (decrease) in OPEB payable	7,487	-
Increase (decrease) in compensated absences payable	(1,552)	-
Total adjustments	570,054	587,285
Net cash provided by (used for) operating activities	\$ 177,733	\$ (2,332,161)
Non-cash capital and related financing activities:		
Nonoperating expense - loss on disposal	\$ (25,615)	\$ -

The notes to the financial statements are an integral part of this statement.

Cabarrus County, North Carolina
Combining Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2012

	Pension Trust Fund	Agency Funds
<u>Assets</u>		
Cash and cash equivalents	\$ 751,603	\$ 747,068
Accounts receivable	-	12,675
Interest receivable	677	22
 Total assets	 752,280	 759,765
 <u>Liabilities</u>		
Accounts payable and accrued liabilities	9,093	42,200
Due to courts	-	7,464
Due to jail inmates	-	40,201
Due to municipalities	-	478,025
Due to program participants	-	77,348
Due to schools	-	105,311
Due to State of North Carolina	-	9,216
 Total liabilities	 9,093	 759,765
 <u>Net Assets</u>		
Assets held in trust for pension benefits	743,187	-
Assets held in trust for other purposes	-	-
 Total net assets	 \$ 743,187	 \$ -

The notes to the financial statements are an integral part of this statement.

Notes to the Financial Statements

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

Note 1. Summary of Significant Accounting Policies

The accompanying financial statements and the following accounting policies of Cabarrus County, North Carolina (the "County") and its component units conform to accounting principles generally accepted in the United States of America as applicable to local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The County, which is governed by a five-member board of commissioners, is one of the one hundred counties established in North Carolina under North Carolina General Statute 153A-10. As required by accounting principles generally accepted in the United States of America, these financial statements present the County and its component units, legally separate entities, for which the County is financially accountable. The Cabarrus Development Corporation, blended component unit, and the Cabarrus County Industrial Facility and Pollution Control Financing Authority, a discretely presented component unit, described below, have no financial transactions or account balances; therefore, they do not appear in the financial statements. The Cabarrus County Development Corporation was organized and shall be operated exclusively for the purpose of providing debt financing for the County, to fulfill various statutory obligations involving but not limited to, purchase and sale, construction and/or lease of real estate improvements, facilities, and equipment. The Cabarrus County Industrial Facility and Pollution Control Financing Authority exist to issue and service revenue bond debt of private businesses for economic development purposes. The Public Health Authority of Cabarrus County, a discretely presented component unit described below, is reported in a separate column in the County's financial statements in order to emphasize that it is legally separate from the County.

Component Unit	Reporting Method	Criteria for Inclusion	Separate Financial Statements
Cabarrus Development Corporation	Blended	The Development Corporation is governed by a three-member board of directors who are established through the bylaws of the Articles of Incorporation. The Corporation exists to provide debt financing to the County.	None Issued
Cabarrus County Industrial Facility and Pollution Control Financing Authority	Discrete	The Authority is governed by a seven-member board of commissioners that is appointed by the county commissioners. The County can remove any commissioner of the Authority with or without cause.	None Issued
Public Health Authority of Cabarrus County d.b.a. Cabarrus Health Alliance	Discrete	Cabarrus Health Alliance (the "Alliance" was incorporated under the hospital authority act to provide public health care to the citizens and residents of the County. On April 20 th , 1998, the Cabarrus County Board by resolution authorized the transfer of powers, duties, and responsibilities to the Alliance for communicable disease control, environmental protection, and maintenance of vital records. The members of the Board of Alliance are appointed by the Chairperson of the Board of Commissioners for Cabarrus County. The County provides funding to the Alliance. Funding is flat based on adopted funding for FY 2009. The County funded the Alliance with \$4,242,711 or 26% of its total revenues for the fiscal year ended June 30, 2012. A financial benefit or burden relationship exists between the Alliance and the County.	Cabarrus Health Alliance 300 Mooresville Road Kannapolis, NC 28081

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

B. Basis of Presentation, Basis of Accounting

Basis of Presentation, Measurement Focus – Basis of Accounting

Government-wide Statements: The Statement of Net Assets and the Statement of Activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the Statement of Activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The County reports the following major governmental funds:

The **General Fund** is the general operating fund of the County. This fund accounts for all financial resources of the general government except those that are required to be accounted for in another fund.

The **Certificates of Participation 2009 Capital Projects Fund**. This fund accounts for planning, design, construction and/or renovation of schools with Certificates of Participation, Lottery proceeds and contributions from the Special Revenue and Capital Reserve funds.

The **Qualified School Construction Bond Fund**. This fund accounts for planning, design, renovations and repairs of schools with Certificates of Participation. An interest subsidy payment will be received from the federal government for a majority of the interest paid.

The County reports the following major proprietary fund:

The **Landfill Fund** is used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Additionally, the County reports the following fund types:

The **Internal Service Fund** accounts for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. Cabarrus County has two internal service funds, the Workers Compensation Fund and Self-Insured Hospitalization Fund. The Workers Compensation Fund was discontinued and the fund was closed as of June 30, 2012.

Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012

The **Fiduciary Funds** account for assets held by the government in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the government under the terms of a formal trust agreement. Fiduciary funds include the following fund types:

The *Private-Purpose Trust Fund* is used to account for resources legally held in trust for use by a not-for-profit organization. These funds are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The Foster Care Scholarship Fund accounts for assets where the interest and principal can be spent. The Foster Care Scholarship Private Purpose Trust Fund is used for the purpose of collecting and disbursing contributions and private donations received for special programs for Foster Children. This program was discontinued and the fund was closed as of June 30, 2012.

The *Pension Trust Fund* is accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The Special Separation Allowance Pension Trust Fund accounts for the Law Enforcement Officers' Special Separation Allowance, a single-employer, public employee retirement system.

The *Agency Fund* is custodial in nature and does not involve the measurement of operating results. Agency funds are accounted for using the accrual basis of accounting. This fund is used to account for assets that the government holds for others in an agency capacity. The County maintains six agency funds, the Department of Social Services Agency Fund, the Charitable Campaign Agency Fund, the Undistributed Taxes Agency Fund, the Intergovernmental Agency Fund, the Jail Commissary Agency Fund and the Sheriff Civil Agency Fund. The Department of Social Services Agency Fund is used to account for money deposited with the County through the social services department under a program which manages the financial affairs of persons unable or incapable of managing them on their own. The Charitable Campaign Agency Fund is used to account for money County employees contribute through annual one time giving and through payroll deductions for the purpose of distribution to charitable non-profit agencies in our area. One hundred percent of the money collected is distributed to the charitable non-profit agencies. The Undistributed Taxes Agency Fund is used to accumulate collected property taxes before they are distributed to local municipalities. The Intergovernmental Agency Fund is used to accumulate fines and forfeitures before they are distributed to the local School Boards; accounts for the accumulation of the three percent interest on the first month of delinquent motor vehicle taxes that the County is required to remit to the North Carolina Department of Motor Vehicles; and accounts for the accumulation of Register of Deeds fees that the County is required to remit to the State of North Carolina. The Jail Commissary Agency Fund is used to account for an inmates money deposited with the County when an inmate is housed at the County Jail. The money can be used by the inmate to purchase commissary items. Any unused monies are returned to the inmate upon their release. The Sheriff Civil Agency Fund is used to account for collections of civil writs from citizens prior to distribution to plaintiffs.

The **Special Revenue Funds** account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects). The County maintains seven special revenue funds. Following are the Special Revenue Funds and their uses:

Emergency Telephone System – accounts for the receipt and disbursement of funds for the Cabarrus County Emergency 911 system.

Community Development Grant – accounts for the receipt and disbursement of grant funds from the Community Development Block Grant.

Cabarrus Arena and Events Center – accounts for the operations of the County owned Arena and Events Center and the annual Cabarrus County Fair.

Fire Districts – accounts for the receipt and disbursement of property taxes collected by Cabarrus County and then remitted to each fire department for the purpose of providing fire protection to a specific tax area.

Sheriff's Department – collects and appropriates federal and State funds received specifically for the Cabarrus County Sheriff's Department.

Department of Aging – collects and appropriates contributions and private donations received specifically for the Cabarrus County Department of Aging's Senior Citizen programs and projects.

Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012

Parks and Recreation Commission – collects and appropriates contributions and private donations received specifically for the Cabarrus County Parks and Recreation’s programs and projects. This program was discontinued and the fund was closed as of June 30, 2012.

The **Capital Projects Funds** account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). In addition to the two major governmental funds, Certificates of Participation 2009 Fund and Qualified School Construction Bond Fund, reported above, the County maintains ten additional non-major capital project funds. Following are the non-major capital project funds and their uses:

Public School Building – collects State public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects.

Construction and Renovations – constructs, renovates and equips larger Capital projects for the County through the use of debt and non-debt sources.

School Construction – This fund accounts for planning, design, construction and/or renovation of schools with Certificates of Participation, Lottery proceeds and contributions from the General and Capital Reserve funds. The projects in this fund have been completed and the fund was closed as of June 30, 2012.

2009 School Construction – accounts for the construction and renovation of schools for the Cabarrus County School system through the use of non-debt Capital Reserve funds. The projects in this fund have been completed and the fund was closed as of June 30, 2012.

Capital Reserve – maintains funds for future County and School capital projects.

Utility – maintains funds for future County utility projects.

Small Projects – collects and appropriates general fund revenues and federal and State grant funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.

Adequate Facilities – through special legislative authority, collects and appropriates voluntary mitigation fees for school facilities, land, architect, improvements or furniture and fixtures at the direction of the Cabarrus County Board of Commissioners.

Cannon Memorial Library – collects and appropriates contributions and private donations received specifically for the Cabarrus County libraries to purchase books or to use on library programs and projects.

Justice Center Construction Fund – This fund accounts for the planning, design and construction of a Jail Annex Building, Sheriff’s Administration Building and a Jail Housing Unit.

C. Measurement Focus, Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Government-wide, Proprietary, and Fiduciary Fund Financial Statements – The government-wide, proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus except for the Agency Funds which have no measurement focus. The government-wide, proprietary fund and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including

Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012

special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Governmental Fund Financial Statements – Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County considers all revenues available if they are collected within 60 days after year-end, except for property taxes. Cabarrus County management evaluated converting revenue recognition to a 90 day period after year end due to the change in sales tax distribution in North Carolina. After careful evaluation, the conversion was immaterial in dollars and also would cause an interruption in the operations and business of meeting reporting deadlines within the County. Based on these two issues, Cabarrus County has elected to remain at the 60 day rule for all revenue recognition. Ad valorem taxes receivable are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of January 1, 1993, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, Cabarrus County is responsible for billing and collecting the property taxes on all registered motor vehicles on behalf of all municipalities and special tax districts in the County. For registered motor vehicles, property taxes are due the first day of the fourth month after the vehicles are registered. The billed taxes are applicable to the fiscal year in which they become due. Therefore, taxes for vehicles registered from March 2011 through February 2012 apply to the fiscal year ended June 30, 2012. Uncollected taxes, which were billed during this period, are shown as a receivable on these financial statements.

Sales taxes collected and held by the State at year-end on behalf of the County are recognized as revenue. Intergovernmental revenues, and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

All governmental and business-type activities and enterprise funds of the County follow FASB Statements and Interpretations issued on or before November 30, 1989 Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

D. Budgetary Data

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the Landfill Enterprise Fund, the Cabarrus Arena and Events Center Special Revenue Fund, the Fire District Special Revenue Fund, the Emergency Telephone Special Revenue Fund, and the Self-Insured Hospitalization Internal Service Fund. All annual appropriations lapse at the fiscal year-end.

Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012

Project ordinances are adopted for the remaining special revenue funds and the capital projects funds. The County operates under a financial plan for the internal service fund, the Self-Insured Hospitalization Fund. The respective financial plans were adopted by the governing board at the time the County's budget ordinance was approved, as required by the General Statutes. All budgets are prepared using the modified accrual basis of accounting.

The County Manager and/or Finance Director, or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections, as contained herein under the following conditions:

1. The Budget Director may transfer amounts between objects of expenditure within a function.
2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.
4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
6. Additional authority is granted to the Finance Director or designee to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
7. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Finance Officer may adjust budgets to match, including grants that require a County match for which funds are available.
8. The Manager, Finance Director, or designee may adjust debt financing from estimated projections to actual funds received.
9. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
10. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
11. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
12. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent the final authorized amounts as of June 30, 2012.

Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012

Expenditures may not legally exceed budgeted appropriations at the functional level for all annually budgeted funds, financial plans and multi-year funds. During the year, several supplementary appropriations were necessary. The net effect of the budget amendments from the adopted budget to the final amended budget was immaterial. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers the time until the annual ordinance can be adopted.

As required by General Statute (G.S.) 159-26(d), the County maintains encumbrance accounts, which are considered to be "budgetary accounts". Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances are recognized during the year; however, all encumbrances are canceled at year-end and, therefore, do not constitute expenditures or liabilities of the current year. Encumbrances canceled at year-end may be re-appropriated in the subsequent year.

E. Assets, Liabilities and Fund Equity

1. Deposits and Investments

All deposits of the County and its component units are made in board designated official depositories and are secured as required by G.S. 159-31. The County and its component units may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County and its component unit may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law (G.S. 159-30(c)) authorizes the County and its component units to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances and the North Carolina Capital Management Trust (NCCMT).

Investments for the County and its component units with a maturity of more than one year at acquisition and non-money market investments are carried at fair value as determined by quoted market prices. The securities of the NCCMT Cash Portfolio, a SEC-registered (2a-7) money market mutual fund, are valued at fair value, which is the NCCMT'S share price. The NCCMT Term Portfolio's securities are valued at fair value. Money market investments that have a remaining maturity at the time of purchase of one year or less are reported at amortized cost. Non-participating interest earning investment contracts are reported at cost.

2. Cash and Cash Equivalent

A centralized cash account is maintained and may be used by all funds except the Public School Building Fund. Interest is allocated quarterly to the owning funds based on the average cash balances outstanding during the quarter. Public School Building Fund cash is held by the Department of State Treasurer, State of North Carolina in a separate account upon which manual checks may be issued and/or draw down of funds made.

The County, as well as the Health Alliance, pool their monies from several funds to facilitate disbursement and investment and to maximize investment income. Therefore all cash and investments are essentially demand deposits and are considered cash and cash equivalents.

3. Restricted Assets

The unexpended amounts of Certificates of Participation, Bonds and the Cabarrus Arena Marketing funds are classified as restricted cash and cash equivalents on the Statement of Net Assets and the Governmental Balance Sheet. The amounts are considered restricted because their use is expressly prohibited except for the original purpose of which the funds were received.

4. Ad Valorem Taxes Receivable

In accordance with G.S. 105-347 and G.S. 159-13(a), ad valorem taxes on property other than motor vehicles are levied on July 1, the beginning of the fiscal year, and are due on September 1; however, interest does not

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

accrue until the following January 6. The taxes are based on the assessed values as of January 1, 2011. The legal lien date is January 1.

The County is permitted by North Carolina general statutes to levy taxes up to \$1.50 per \$100 assessed valuation for general governmental services. This limitation does not apply to debt service, court and jail facilities, funding deficits, conducting elections, kindergarten to post secondary public education, social services or joint ventures with other political subdivisions in providing these functions, services or activities. The County's tax rate for the 2011/12 fiscal year was \$0.63 per \$100 valuation.

5. Allowances for Doubtful Accounts

Emergency Management Services and Landfill receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

6. Inventories and Prepaid items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and vehicle repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. The Alliance maintains no inventory.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

7. Capital Assets

Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repair that do not add to the value of the assets or materially extend assets lives are not capitalized.

The County holds title to certain Cabarrus County and Kannapolis City Board of Education properties, which have not been included in capital assets. The properties have been deeded to the County to permit Certificates of Participation and installment financing of acquisition and construction costs and to permit the County to receive refunds of sales tax paid for construction costs. Agreements between the County and the Boards of Education give the Boards of Education full use of the facilities, full responsibility for maintenance of the facilities, and provide that the County will convey title to the property back to the Boards of Education, once all restrictions of the financing agreements and all sales tax reimbursement requirements have been met. The properties are reflected as capital assets in the financial statements of the Cabarrus County and Kannapolis City Boards of Education.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	40
Land improvements	15
Furniture and equipment	5
Reservoir	999
Vehicles and motorized equipment	5

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

Capital assets of the Cabarrus Health Alliance are depreciated over their useful live on a straight-line basis as follows:

<u>Assets</u>	<u>Years</u>
Office equipment	5
Computer equipment	5
Vehicles	5
Leasehold Improvements	15

8. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Assets.

In fund financial statements for governmental fund types, the face of debt issued is reported as another financing source.

9. Compensated Absences

All permanent and probationary County and Alliance employees who are scheduled to work at least 1,000 hours during the calendar year receive vacation and sick leave benefits. The County's vacation policy allows for an unlimited accumulation of earned leave during the calendar year with a maximum of 240 hours (336 hours for emergency services personnel) being carried over to January 1. Vacation exceeding 240 hours (336 hours for emergency services personnel) is converted into sick leave after January 1st. Vacation leave is fully vested when earned. The County budgets and funds the current portion of accumulated vacation leave during each fiscal year. Vacation leave is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The County's and Alliance's sick leave policies also allow for unlimited accumulation of earned leave. Sick leave benefits do not vest but any unused leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. As there is not an obligation to pay sick leave until it is actually taken, no liability is recorded for these nonvested benefits.

10. Net Assets/Fund Balances

Nets Assets

Net assets in government-wide and proprietary financial statements are classified as invested in capital assets, net of related debt; restricted; and unrestricted. Restricted net assets represent constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through State statute.

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Nonspendable Fund Balance

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Inventories – portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories, which are not spendable resources.

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

Prepaid items – portion of fund balance that is not an available resource because it represents the amount of payment of items that will be expensed in future fiscal years.

Notes receivable – portion of fund balance that is not an available resource because it represents the long term portion of a note that will be collected in future fiscal years.

Restricted Fund Balance

This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Stabilization by State statute – portion of fund balance that is not an available resource for appropriation in accordance with State law [G.S. 159-8(a)].

Restricted for General Government – portion of fund balance that is restricted by revenue source to pay for the computer equipment and imaging technology for the Register of Deeds office.

Restricted for Public Safety – portion of fund balance restricted by revenue source for public safety related activities such as sheriff, fire, EMS and E-911.

Restricted for Education – portion of fund balance restricted by revenue source to be used to support public education.

Restricted for Cultural and Recreational – portion of fund balance restricted by revenue source for use for parks, libraries, arts and other related activities.

Restricted fund balance at June 30, 2012 is as follows:

Purpose	General Fund	Certificates of Participation 2009 Fund	Qualified School Construction Bonds Fund	Other Governmental Funds
Stabilization by state statute	\$ 12,690,692	\$ -	\$ -	\$ 636,069
General government	-	-	-	212,608
Public safety	-	-	-	2,445,968
Education	-	5,909,308	8,829,115	1,774,711
Culture & recreation	-	-	-	3,886
	<u>\$ 12,690,692</u>	<u>\$ 5,909,308</u>	<u>\$ 8,829,115</u>	<u>\$ 5,073,242</u>

Committed Fund Balance

This classification represents the portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of Cabarrus County’s governing body (highest level of decision making authority, the Board of Commissioners). Any changes or removal of specific purpose restrictions requires majority action by the governing body.

Committed for General Government – portion of fund balance committed by the governing board for Board of Elections, Register of Deeds, Tax Revaluation and other general government projects.

Committed for Public Safety – portion of fund balance committed by the governing board for old jail facility and courthouse improvement projects.

Committed for Economic & Physical Development – portion of fund balance committed by the governing board for economic incentives and projects.

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

Committed for Environmental Protection – portion of fund balance committed by the governing board for soil and water projects.

Committed for Human Services – portion of fund balance committed by the governing board for Aging, Cooperative Extension and Social Service projects.

Committed for Education – portion of fund balance committed by the governing board for public school capital projects.

Committed for Culture & Recreation – portion of fund balance committed by the governing board for parks and arena capital improvements.

Purpose	General Fund	Other Governmental Funds
General government	\$ 6,606	\$ 1,550,117
Public safety	-	2,353,670
Economic & physical development	-	591,236
Environmental protection	-	34,955
Human services	-	1,223,834
Education	-	280,043
Culture & recreation	-	4,424,643
	<u>\$ 6,606</u>	<u>\$ 10,458,498</u>

Assigned Fund Balance

Assigned fund balance is the portion of fund balance that Cabarrus County intends to use for specific purposes. The County’s governing body has the authority to assign fund balance. The Manager and Deputy County Managers, as granted in the officially adopted budget ordinance, have been granted limited authority to assign fund balance.

Assigned for General Government – portion of fund balance that is intended to be used for general government activities such as property tax appeals, potential litigation, funding of internal service funds and uncompleted prior year general government projects.

Assigned for Public Safety – portion of fund balance intended to be used for public safety related activities such as sheriff, fire and uncompleted prior year public safety projects.

Assigned for Economic and Physical Development – portion of fund balance intended to be used for uncompleted prior year economic development projects and economic incentives.

Assigned for Environmental Protection – portion of fund balance intended to be used for closure/postclosure landfill expenditures.

Assigned for Human Services – portion of fund intended to be used for uncompleted prior year aging, social services and transportation projects.

Assigned for Education – portion of fund balance intended to be used to support public education capital projects.

Assigned for Cultural and Recreational – portion of fund balance intended to be used for uncompleted prior year library and arena projects.

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

Assigned fund balance at June 30, 2012 is as follows:

Purpose	General Fund	Other Governmental Funds
General government	\$ 4,215,814	\$ -
Public safety	611,494	66,418
Economic & physical development	2,014,800	-
Environmental protection	1,383,315	-
Human services	754,804	-
Education	8,169,011	-
Culture & recreation	287,337	483,337
	<u>\$ 17,436,575</u>	<u>\$ 549,755</u>

Unassigned Fund Balance

Unassigned fund balance represents the portion of fund balance that has not been assigned to another fund or is not restricted, committed, or assigned to specific purposes within the general fund.

Cabarrus County has revenue spending procedures that provide guidance for programs with multiple revenue sources. The Finance Director will use resources in the following order: bond/debt proceeds, federal funds, state funds, local funds, county funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Finance Director has the authority to deviate from this policy if it is in the best interest of the County or when required by grant or other contractual agreements.

Cabarrus County has a Fund Balance Policy. On June 14, 2005 (revised March 15, 2010), the Board of Commissioners adopted a resolution formalizing the following fiscal management policies to be incorporated into the County's budget document beginning with the 2006 fiscal year:

1. Recurring, operational expenses of the County government will only be funded through recurring revenue sources.
2. The County will maintain an undesignated fund balance equal to 15% of general fund expenditures; and
3. Upon the completion of the annual audit of the County finances, any undesignated fund balance above 15% will be transferred to the Capital Reserve Fund, to reduce reliance on debt financing; or to the Self-Funded Hospitalization Fund, the Self-Funded Liability Fund or the Self-Funded Workers' Compensation Fund as required to maintain the integrity of those funds.
4. Notwithstanding the requirements of items 1, 2, and 3 above, fund balance may be appropriated for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy.

**Cabarrus County, North Carolina
Notes to the Financial Statements
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The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation.

Total fund balance-General Fund	\$76,033,235
Less:	
Inventories	129,431
Prepaid items	69,378
Stabilization by state statute	12,690,692
Committed for Tax Revaluation	6,606
Uncompleted FY 12 project assignments	2,165,297
One time funding project assignments	1,051,950
Internal Service Fund assignments	2,000,000
General Government assignments	3,880,000
Environmental Protection assignments	1,200,000
Human Services assignments	500,000
Education assignments	6,639,328
Working Capital/Fund Balance Policy	<u>30,040,080</u>
Fund Balance remaining for appropriation	<u>\$ 15,660,473</u>

Outstanding encumbrances represent amounts needed to pay commitments related to purchase orders and contracts that remain unperformed at year-end. Cabarrus County cancels all purchase orders at year end. Therefore, no outstanding encumbrances are reported in the financial statements.

F. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

G. Other Resources

The General Fund provides the basis of local resources for other governmental funds. These transactions are recorded as "Transfers-out" in the General Fund and "Transfers-in" in the receiving fund.

H. Comparative Data/Reclassifications

Comparative data for the prior years have been presented for individual funds in the fund financial statements, the Management Discussion and Analysis report, the Notes to the Financial Statements and Capital Assets Used in the Operation of Government Funds, in order to provide an understanding of the changes in the financial position and operations of the County. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

Note 2. Detailed Notes on All Funds

A. Deposits

All of the County's and its component unit's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the County's agents in these unit's names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State

**Cabarrus County, North Carolina
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Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County and its component units, these deposits are considered to be held by their agents in the entities name. The amount of pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County, its component units or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the County or its component units under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. Cabarrus County has no formal policy regarding custodial credit risk for deposits, but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The County complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured. The Cabarrus Health Alliance has no formal policy regarding custodial credit risk for deposits.

At June 30, 2012 the carrying amount of the County's bank deposits (including fiduciary funds) was \$29,117,492 and the bank balance was \$29,713,281. There was \$20,408,502 in an escrow account with a financial institution. Sufficient collateral was maintained at June 30, 2012 to secure the County's deposits. Of the bank balance, \$928,016 was covered by federal depository insurance; the balance was covered by collateral held by authorized escrow agents in the name of the County. At June 30, 2012, the County had \$7,200 of cash on hand.

At June 30, 2012, the carrying amount of the Alliance's bank deposits was \$1,125,919 and the bank balance was \$1,268,952. Of the bank balance, \$250,000 was covered by federal depository insurance or by collateral held by the Alliance's agent in the Alliance's name. At June 30, 2012, the Alliance had \$3,000 of cash on hand.

B. Investments

As of June 30, 2012 the County had the following investments and maturities

<u>Investment Type</u>	<u>Fair Value</u>	<u>6 Months</u>	<u>6-12 Months</u>	<u>1-3 Years</u>
Commercial Paper	\$ 32,883,511	\$ 32,883,511	\$ -	\$ -
NC Capital Management Trust				
Cash Portfolio	20,994,771	-	-	-
Term	5,003,916	-	-	-
Regions Sweep	5,002,002	-	-	-
	<u>\$ 63,884,200</u>	<u>\$ 32,883,511</u>	<u>\$ -</u>	<u>\$ -</u>

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy limits at least half of the County's investment portfolio to maturities of less than 12 months. Also, the County's investment policy requires purchases of securities to be laddered with staggered maturity dates and limits all securities to a final maturity of no more than three years.

Credit Risk. The County's investment policy limits investments to the provisions of G.S. 159-30 and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. State law limits investments in commercial paper to the top rating issued by nationally recognized statistical rating organizations (NRSROs). As of June 30, 2012, The County's investment in commercial paper were rated A-1+ by Standard & Poor's, F1+ by Fitch Ratings, and P-1 by Moody's Investors Service. The County's investments in the NC Capital Management Trust Cash Portfolio carried a credit rating of AAAM by Standard & Poor's as of June 30, 2012.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in

**Cabarrus County, North Carolina
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the possession of an outside party. The County's formal policy indicates that the County shall utilize a third party custodial agent for book entry transactions, all of which shall be a trust department authorized to do trust work in North Carolina who has an account with the Federal Reserve. Certificated securities shall be in the custody of the designated investment officer.

Concentration of Credit Risk. With the exception of U.S. Treasury securities and agencies and authorized pools, Cabarrus County's investment policy does not allow for an investment in any one issuer in excess of 35% of the County's total investments. These investments are 10% of the County's total investments.

At June 30, 2012, the Cabarrus Health Alliance investments consisted of \$3,695,253 in the North Carolina Capital Management Trust's Cash Portfolio, which carried a credit rating of AAAM by Standard and Poor's. The Alliance has no policy on credit risk, custodial credit risk or interest rate risk.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than 1 Year</u>	<u>2-3 Years</u>	<u>4-7 Years</u>
NC Capital Management Trust - Cash Portfolio	\$ 3,695,253	\$ -	\$ -	\$ -
	<u>\$ 3,695,253</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

C. Property Tax-Use-Value Assessment on Certain Lands

In accordance with North Carolina general statutes, agriculture, horticulture, and forestland may be taxed by the County at present-use value as opposed to market value. When the property loses its eligibility for use-value taxation, the property tax is recomputed at market value for the current year and the three preceding fiscal years along with accrued interest from the original due date. This tax is immediately due and payable. The amounts shown in the table are property taxes that could become due if present use-value eligibility is lost. These amounts have not been recorded in the financial statements.

<u>Year Levied</u>	<u>Tax</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 6,863,263	\$ 2,247,719	\$ 9,110,982
2009	7,126,992	1,692,661	8,819,653
2010	7,387,280	1,089,624	8,476,904
2011	7,627,445	438,578	8,066,023
Total	<u>\$ 29,004,980</u>	<u>\$ 5,468,582</u>	<u>\$ 34,473,562</u>

D. Receivables

1. Notes Receivable

On May 22, 2007 Midland Volunteer Fire and Rescue agreed to pay \$900,000 over a 10 year period at zero interest for the construction of a new fire station. The first payment of \$3,000 was due on July 1, 2007 and payable each month through June 1, 2012. Beginning July 1, 2012 payments of \$6,000 will be payable each month through June 1, 2017. A final balloon payment of \$360,000 is due on July 1, 2017 for total payments of \$900,000. The unpaid balance of the note at June 30, 2012 was \$720,000. The note receivable is being reported in the Capital Reserve Capital Projects Fund.

**Cabarrus County, North Carolina
Notes to the Financial Statements
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2. Receivables - Allowances for Doubtful Accounts

Receivables at the government-wide level for the Primary Government at June 30, 2012, were as follows:

	<u>Accounts</u>	<u>Customers</u>	<u>Due from other Governments</u>	<u>Taxes and Related Interest</u>	<u>Total</u>
Governmental Activities:					
General	\$ 3,443,041	\$ 1,775,051	\$ 7,263,931	\$ 7,860,329	\$ 20,342,352
Other Governmental	556,837	-	-	7,232	564,069
Total Receivables	<u>3,999,878</u>	<u>1,775,051</u>	<u>7,263,931</u>	<u>7,867,561</u>	<u>20,906,421</u>
Allowance for doubtful accounts	-	(141,030)	-	(2,870,933)	(3,011,963)
Total-governmental activities	<u>\$ 3,999,878</u>	<u>\$ 1,634,021</u>	<u>\$ 7,263,931</u>	<u>\$ 4,996,628</u>	<u>\$ 17,894,458</u>
Business-type activities:					
Landfill	\$ 1,684	\$ 63,286	\$ 65,164	\$ 3,065	\$ 133,199
Allowance for doubtful accounts	-	(17,295)	-	-	(17,295)
Total-business-type activities	<u>\$ 1,684</u>	<u>\$ 45,991</u>	<u>\$ 65,164</u>	<u>\$ 3,065</u>	<u>\$ 115,904</u>

Due from other governments that is owed to the County consists of the following:

	<u>Governmental Activities</u>	<u>Business Type Activities</u>
Local option sales	\$ 7,263,931	\$ -
Solid waste disposal tax	-	9,142
Scrap tire tax	-	56,022
	<u>\$ 7,263,931</u>	<u>\$ 65,164</u>

3. Discretely presented component unit CHA

Receivables at the government-wide level for the Cabarrus Health Alliance at June 30, 2012, were as follows:

	<u>Accounts</u>	<u>Customers</u>	<u>Taxes</u>	<u>Total</u>
Governmental Activities:				
General	\$ 3,274,388	\$ 652,639	\$ 423,115	\$ 4,350,142
Allowance for doubtful accounts	-	(157,844)	-	(157,844)
Total Receivables	<u>\$ 3,274,388</u>	<u>\$ 494,795</u>	<u>\$ 423,115</u>	<u>\$ 4,192,298</u>
Total-governmental activities	<u>\$ 3,274,388</u>	<u>\$ 494,795</u>	<u>\$ 423,115</u>	<u>\$ 4,192,298</u>

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Notes to the Financial Statements
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E. Capital Assets

Capital asset activity for the year ended June 30, 2012:

1. Primary Government

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	Ending <u>Balance</u>
Governmental activities:					
Capital Assets not being depreciated:					
Land	\$ 24,009,781	\$ -	\$ -	\$ -	\$ 24,009,781
Construction in Progress	61,357,015	2,421,998	(12,557)	(3,456,452)	60,310,004
Total capital assets not being depreciated	<u>85,366,796</u>	<u>2,421,998</u>	<u>(12,557)</u>	<u>(3,456,452)</u>	<u>84,319,785</u>
Capital Assets being depreciated:					
Buildings	105,815,233	-	-	705,418	106,520,651
Building Improvements	15,974,062	257,007	-	1,895,025	18,126,094
Equipment	13,047,946	1,057,908	(19,996)	443,114	14,528,972
Furniture and Fixtures	821,892	-	-	-	821,892
Land Improvements	7,407,711	-	-	155,383	7,563,094
Vehicles	8,644,227	755,730	(411,050)	257,512	9,246,419
Reservoir	21,743,730	-	-	-	21,743,730
Total capital assets being depreciated	<u>173,454,801</u>	<u>2,070,645</u>	<u>(431,046)</u>	<u>3,456,452</u>	<u>178,550,852</u>
Less accumulated depreciation for:					
Buildings	18,711,269	2,656,123	-	-	21,367,392
Building Improvements	3,194,135	430,634	-	-	3,624,769
Equipment	8,461,097	1,544,439	(19,996)	-	9,985,540
Furniture and Fixtures	723,396	40,138	-	-	763,534
Land Improvements	3,125,143	419,542	-	-	3,544,685
Vehicles	5,354,840	1,189,859	(366,560)	-	6,178,139
Reservoir	326,482	21,766	-	-	348,248
Total accumulated depreciation	<u>39,896,362</u>	<u>6,302,501</u>	<u>(386,556)</u>	<u>-</u>	<u>45,812,307</u>
Total Capital Assets, being depreciated, net	<u>133,558,439</u>	<u>(4,231,856)</u>	<u>(44,490)</u>	<u>3,456,452</u>	<u>132,738,545</u>
Governmental Capital Assets, net	<u>\$ 218,925,235</u>	<u>\$ (1,809,858)</u>	<u>\$ (57,047)</u>	<u>\$ -</u>	<u>\$ 217,058,330</u>

Depreciation expense was charged to function/programs of the primary government as follows:

Governmental activities:	
General Government	\$ 1,168,419
Public Safety	3,042,264
Environmental Protection	21,766
Economic & Physical Dev	27,737
Human Services	845,203
Culture & Recreation	1,197,112
Total depreciation expense - governmental activities	<u>\$ 6,302,501</u>

**Cabarrus County, North Carolina
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Capital asset activity for the year ended June 30, 2012:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 490,447	\$ -	\$ -	\$ -	\$ 490,447
Construction in Progress	352,677	-	-	-	352,677
Total Capital assets, not being depreciated:	<u>843,124</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>843,124</u>
Capital assets, being depreciated:					
Land Improvements	1,340,603	-	-	-	1,340,603
Vehicles	2,470,010	-	(25,615)	-	2,444,395
Equipment	215,016	-	-	-	215,016
Buildings	1,304,164	-	-	-	1,304,164
Building Improvements	5,500	-	-	-	5,500
Total Capital assets, being depreciated:	<u>5,335,293</u>	<u>-</u>	<u>(25,615)</u>	<u>-</u>	<u>5,309,678</u>
Less accumulated depreciation for:					
Land Improvements	497,746	76,375	-	-	574,121
Vehicles	1,348,813	237,382	(17,930)	-	1,568,265
Equipment	172,590	22,606	-	-	195,196
Buildings	179,449	32,604	-	-	212,053
Building Improvements	1,387	137	-	-	1,524
Total Accumulated Depreciation	<u>2,199,985</u>	<u>369,104</u>	<u>(17,930)</u>	<u>-</u>	<u>2,551,159</u>
Total Capital assets, being depreciated, net	<u>3,135,308</u>	<u>(369,104)</u>	<u>(7,685)</u>	<u>-</u>	<u>2,758,519</u>
Proprietary Capital assets, net	<u>\$ 3,978,432</u>	<u>\$ (369,104)</u>	<u>\$ (7,685)</u>	<u>\$ -</u>	<u>\$ 3,601,643</u>

2. Construction commitments

The government has active construction projects as of June 30, 2012. The projects include major equipment maintenance and roof replacement at seven schools, storm water improvements at one school and Court/Sheriff department renovation/improvements. At year-end, the government's commitments with contractors are as follows:

Project	Spent-To-Date	Remaining Commitment
Schools	\$ 10,648,927	\$ 2,016,019
Courts and Sheriff's Admin Renovation	<u>1,309,470</u>	<u>192,046</u>
	<u>\$ 11,958,397</u>	<u>\$ 2,208,065</u>

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

3. Discretely presented component unit

Capital asset activity for Cabarrus Health Alliance for the year ended June 30, 2012, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Furniture and fixtures	\$ 168,486	\$ 236,486	\$(168,486)	\$ 236,486
Vehicles	478,077	-	-	478,077
Equipment	786,659	369,626	(81,755)	1,074,530
Land Improvements	600,505	-	-	600,505
Total capital assets being depreciated	<u>2,033,727</u>	<u>606,112</u>	<u>(250,241)</u>	<u>2,389,598</u>
Less accumulated depreciation:				
Furniture and fixtures	163,877	14,736	(166,787)	11,826
Vehicles	445,553	19,744	-	465,297
Equipment	436,844	102,165	(81,281)	457,728
Land Improvements	262,339	40,034	-	302,373
Total accumulated depreciation	<u>1,308,613</u>	<u>176,679</u>	<u>(248,068)</u>	<u>1,237,224</u>
Total governmental activities, being depreciated (net)	<u>\$ 725,114</u>	<u>\$ 429,433</u>	<u>\$ (2,173)</u>	<u>\$1,152,374</u>
Governmental Capital Assets, net	<u>\$ 725,114</u>	<u>\$ 429,433</u>	<u>\$ (2,173)</u>	<u>\$1,152,374</u>

F. Payables

Payables at the government-wide level for the Primary Government at June 30, 2012, were as follows:

	Vendors	Salaries and Benefits	Other	Total
Governmental Activities:				
General	\$ 4,758,871	\$ 2,300,621	\$ 465,361	\$ 7,524,853
Certificates of Participation 2009	50,856	-	-	50,856
Qualified School Const Bonds	1,661,978	-	-	1,661,978
Other Governmental	1,335,262	6,701	100,000	1,441,963
Total-governmental activities	<u>\$ 7,806,967</u>	<u>\$ 2,307,322</u>	<u>\$ 565,361</u>	<u>\$ 10,679,650</u>
Business-type activities				
Landfill	<u>\$ 90,531</u>	<u>\$ 4,194</u>	<u>\$ -</u>	<u>\$ 94,725</u>

Payables at the government-wide level for the Cabarrus Health Alliance at June 30, 2012, were as follows:

	Vendors	Salaries and Benefits	Total
Governmental Activities:			
General	\$ 389,641	\$ 475,779	\$ 865,420
Capital Projects	499,576	-	499,576
Total-governmental activities	<u>\$ 889,217</u>	<u>\$ 475,779</u>	<u>\$1,364,996</u>

**Cabarrus County, North Carolina
Notes to the Financial Statements
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G. Closure and Postclosure Care Cost - Cabarrus County Landfill Facility

Federal and state laws and regulations require Cabarrus County to place a final cover on its landfill facility when it stops accepting waste and to perform certain monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs are typically paid near or after the date that the landfill stops accepting waste, the County reports an annual capital reserve operating expense as an estimate of these closure and postclosure care costs. Actual Costs may be higher due to inflation, changes in technology, or changes in regulations. The \$3,399,358 reported as the landfill's closure and postclosure liability at June 30, 2012 represents a cumulative amount reported to-date. This amount is based on what it would cost to perform all closure and postclosure care in Fiscal Year 2012. The change in the closure/postclosure liability from FY 2011 to FY 2012 resulted in a net decrease of \$173,914. The decrease is due to the use of funds for the closure of the C&D over MSW portion of the Landfill and annual monitoring expenses as required by the NC Department of Natural Resources.

The County's liability is set aside for the closure and postclosure of the following:

- The Municipal Solid Waste (MSW) reached capacity in 1997 and was covered in 1998.
- An expansion area that sits on the top of the MSW site was added in 1998 to accept construction and demolition waste (C&D). This expansion area has reached capacity and is in the process of being closed.
- An additional C&D expansion area was opened in Fiscal Year 2006 and is expected to reach full capacity this fiscal year.

Cabarrus County has met the requirements of the local government financial assurance test that is one option under state and federal laws and regulations that aids in determining if a unit is secure and financially able to meet the necessary closure and postclosure care requirements as of each balance sheet date. Governments that utilize the local government financial assurance test allow them to remain exempt from a set contribution schedule.

H. Deferred / Unearned Revenues

The balance in deferred revenue on the fund statements and unearned revenues on the government-wide statements at year-end is composed of the following elements:

	Deferred Revenue	Unearned Revenue
Prepaid taxes not yet earned (General)	\$ -	\$ 410,997
Taxes receivable, net (General)	4,737,092	-
Ambulance receivable, net (General)	1,634,021	-
Total	\$ 6,371,113	\$ 410,997

I. Leases

1. Capital Leases

The County has entered into agreements which qualify as capital leases under the provisions of Financial Accounting Standards Board Statement No. 13 "Accounting for Leases" and subsequent amendments.

On December 18, 2008, the County entered into a lease agreement as lessee for financing the acquisition of land for a park with a down payment of \$190,000 with an effective interest rate of 4.00%. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of their future minimum lease payments as of the date of inception. Final payment on the lease will be due December 15, 2037.

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On July 1, 2011 the County entered into a lease agreement as lessee for financing the acquisition of 911 Equipment. Payments consist of \$136,623 annually with an effective rate of 3.00%. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of their future minimum lease payments as of the date of inception.

The assets acquired through a capital lease are as follows:

	<u>Governmental Activities</u>
County owned Asset:	
Equipment	\$ 603,312
Land	3,421,394
Less: Accumulated depreciation	<u>(4,058)</u>
Total	<u>\$ 4,020,648</u>

The future minimum lease obligation and the net present value of these minimum lease payments as of June 30, 2012, were as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2013	\$ 326,623
2014	326,623
2015	326,623
2016	326,623
2017	190,000
2018	190,000
2019	190,000
2020	190,000
2021	190,000
Next 5 Years	950,000
To Maturity	<u>2,280,000</u>
Total minimum lease payments	5,486,492
Less: amount representing interest	<u>(1,955,385)</u>
Present value of minimum lease payments	<u>\$3,531,107</u>

2. Operating Leases

The County leases building, equipment and office facilities under non-cancelable operating leases. Total costs for the leases were \$971,227 for the year ended June 30, 2012. The future minimum lease payments for this lease are as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2013	\$ 1,996,638
2014	1,086,221
2015	983,386
2016	983,386
2017	901,437
Total	<u>\$ 5,951,068</u>

J. Long-term Obligations

1. General Obligation Indebtedness

General obligation bonds are issued to provide funding for the construction of capital facilities used for general government activities. All general obligation bonds are collateralized by the full faith, credit, and taxing power of

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

the County. Principal and interest requirements are provided by appropriation in the year in which they become due.

The County's general obligation bonds payable at June 30, 2012 are comprised of the following individual issues:

Serviced by the County's General Fund:

\$32,855,000 (March 15, 2004) Advanced Refunding Bonds due on August 1 and February 1 in installments through February 1, 2018; interest at 3.0 to 5.0 percent. The purpose of the debt is refunding prior debt for the construction of schools.	\$18,795,000
\$50,000,000 (March 1, 2005) School Series Bonds due on September 1 and March 1 in installments through March 1, 2025; interest at 3.0 to 5.0 percent. The purpose of the debt is for constructing and improving school facilities.	38,400,000
\$48,000,000 (September 1, 2006) Public Improvement Series Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 4.0 to 5.0 percent. The purpose of the debt is for the construction and improving Schools (\$44,640,000) and community college facilities (\$3,360,000).	<u>41,500,000</u>
	<u>\$98,695,000</u>

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2012, for the County's general obligation bonds are as follows:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 6,965,000	\$ 4,434,050
2014	7,655,000	4,118,550
2015	7,640,000	3,773,800
2016	7,630,000	3,391,800
2017	7,610,000	3,010,300
2018	7,495,000	2,629,800
2019	6,800,000	2,289,050
2020	6,800,000	2,017,050
2021	6,800,000	1,728,050
2022	6,800,000	1,439,050
To maturity	26,500,000	2,994,550
Total	<u>\$98,695,000</u>	<u>\$31,826,050</u>

At June 30, 2012 Cabarrus County had a legal debt margin of \$1,303,548,780.

2. Certificates of Participation

On August 15, 2002, the Cabarrus County Development Corporation issued \$26,390,000 in Certificates of Participation (COPS) to finance the construction and equipping of the Cabarrus County Schools Administration Building, five school gymnasiums, and the Cabarrus Arena & Events Center. The 20-year COPS have interest rates ranging from 3.0% to 5.25%. Cabarrus County debt service is financed by property tax revenues. Annual payments of principal and interest range from approximately \$2,409,155 to \$1,396,500. Total principal and interest over the 20-year period will be \$38,718,153. On August 31, 2011, a portion of the original COPS 2002 were refunded as COPS 2011B. The balance of COPS 2002 will be \$2,764,738 over a 2 year period. Total principal balance due at June 30, 2012 was \$1,330,000.

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Notes to the Financial Statements
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On July 15, 2003, the Cabarrus County Development Corporation issued \$40,770,000 in Certificates of Participation (COPS) Installment Contracts to finance the cost of acquiring real property, construction and equipping of two elementary schools, one middle school, expansion of two existing elementary school facilities and various real and personal property improvements. These 20-year COPS have interest rates ranging from 2.0% to 5.25%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$3,813,000 to \$2,129,000. Total principal and interest over a 20-year period will be \$61,223,879. On August 31, 2011, a portion of the original COPS 2003 were refunded as COPS 2011C. The balance of COPS 2003 will be \$4,292,700 over a 2 year period. Total principal balance due at June 30, 2012 was \$2,040,000.

On February 22, 2007, the Cabarrus County Development Corporation issued \$33,595,000 in Certificates of Participation (COPS) Installment contracts to finance the construction of a County owned sheriff administration facility. These 20-year COPS have interest rates ranging from 4.0% to 5.625%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$3,092,576 to \$1,744,093. Total principal and interest over a 20-year period will be \$49,537,033. Total principal balance due at June 30, 2012 was \$25,195,000.

On January 25, 2008, the Cabarrus County Development Corporation issued \$46,920,000 (2008A) Certificates of Participation (COPS) Installment contracts to finance the construction of a new high school. These 20 year COPS have interest rates ranging from 3.25% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$4,400,704 to \$2,447,594.

Total principal and interest over a 20-year period will be \$68,856,864. Total principal balance due at June 30, 2012 was \$37,530,000.

On January 25, 2008, the Cabarrus County Development Corporation issued \$18,745,000 (2008B) Certificates of Participation (COPS) Installment contracts to refund the 1999 Installment Payment Revenue Bonds issued for the construction of JM Robinson High School. These 11 year COPS have interest rates ranging from 3.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$2,263,225 to \$1,485,750. Total principal and interest over an 11-year period will be \$20,655,550. Total principal balance due at June 30, 2012 was \$10,475,000.

On December 1, 2008, The Cabarrus County Development Corporation issued \$58,810,000 (2008C) Certificates of Participation (COPS) Installment contracts to provide funds to (a) pay the costs of construction of a residential tower to house County inmates and related improvements and (b) pay certain expenses incurred in connection with the execution and delivery of the 2008C Certificates. These 20 year COPS have interest rates ranging from 4.00% to 5.25%. Debt service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$5,941,494 to \$1,404,961. Total principal and interest over a 20 year period will be \$90,944,756. Total principal balance due at June 30, 2012 was \$52,610,000.

On July 16, 2009, The Cabarrus County Development Corporation issued \$85,170,000 (2009) Certificates of Participation (COPS) Installment contracts to provide funds (a) to pay a portion of the costs of (i) acquiring real property, (ii) constructing new public school facilities and expanding and renovating existing public school facilities, equipping the Facilities, and (iv) a portion of the interest to accrue under the Contract during the construction periods for the foregoing and thereafter, through January 1, 2012 and (b) pay certain expenses incurred in the connection and delivery of the 2009 Certificates. These 20 year COPS have interest rates ranging from 3.0% to 5.0%. Annual payments of principal and interest range from approximately \$8,702,669 to \$1,818,515. Total principal and interest over a 20 year period will be \$129,871,859. Total principal balance due at June 30, 2012 was \$80,435,000.

On September 22, 2010 the Cabarrus County Development Corporation issued \$18,920,000 (2010A) Certificates of Participation (COPS) contracts to refund the 2001 COPS issued for the construction and equipping of two middle schools and one elementary school. These 11 year COPS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$2,809,100 to \$518,150. Total principal and interest over a 11-year period will be \$23,761,150. Total principal balance due at June 30, 2012 was \$16,820,000.

**Cabarrus County, North Carolina
Notes to the Financial Statements
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On April 14, 2011 the Cabarrus County Development Corporation issued \$14,635,000 (2011A) certificates of Participation (COPS) contracts to fund the rehabilitating, repairing and equipping of approximately eighteen Cabarrus County and six Kannapolis City school facilities. These 15 year COPS are financed under 2 bullets using Qualified School Construction Bonds. The first bullet in the amount of, \$7,200,000, will mature in 2023, with an interest rate of 5.10 and the second bullet for \$7,435,000 will mature in 2026 with an interest rate of 5.50%. The Federal subsidy rate was 5.43%. The second bullet will have a net interest cost to the County of .07% while the County will have no interest cost in the first bullet. The principal on this debt is deferred for five years with the first principal payment due on 4/1/2016. The principal payments will be held in an interest bearing sinking fund until the bullet payments are due. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$748,098 to \$2,106,225. Total principal and interest over a 15-year period will be \$25,147,248 less the federal subsidy of \$10,434,369, with the net cost to the County of \$14,712,880. Total principal balance due at June 30, 2012 was \$14,635,000.

On August 31, 2011 the Cabarrus County Development Corporation issued \$11,735,000 (2011B) Limited Obligation Bonds (LOBS) contracts to refund \$11,970,000 of the 2002 COPS issued for the construction and equipping of the Cabarrus County Schools Administration Building, five school gymnasiums, and the County owned Cabarrus Arena & Events Center. These 11 year LOBS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$202,256 to \$1,861,200. Total principal and interest over a 11-year period will be \$14,988,756. Total principal balance due at June 30, 2012 was \$11,735,000.

On August 31, 2011 the Cabarrus County Development Corporation issued \$21,780,000 (2011C) Limited Obligation Bonds (LOBS) contracts to refund \$22,425,000 of the 2003 COPS issued for the cost of acquiring real property, construction and equipping of two elementary schools, one middle school, expansion of two existing elementary school facilities and various real and personal property improvements. These 13 year LOBS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$480,934 to \$3,059,475. Total principal and interest over a 13-year period will be \$29,779,084. Total principal balance due at June 30, 2012 was \$21,750,000.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2012 for the County's Certificates of Participation/Limited Obligation Bonds are as follows:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 18,820,000	\$ 12,787,836
2014	18,700,000	12,012,985
2015	18,630,000	11,223,398
2016	19,895,000	10,432,660
2017	19,835,000	9,615,098
2018	19,755,000	8,784,985
2019	19,685,000	7,931,722
2020	18,225,000	7,042,522
2021	18,185,000	6,247,735
2022	16,385,000	5,430,129
Next 5 Years	68,455,000	15,268,236
To maturity	17,985,000	1,271,494
Total	\$274,555,000	\$108,048,800

3. Installment Financing

On April 12, 2005, Cabarrus County executed an installment financing contract with RBC Centura. The contract is for \$4.4 million for the construction of the County owned Rowan-Cabarrus Community College (RCCC) business center and the construction of a parking lot and design cost of Building 3000 which is owned by RCCC. The terms of the contract stipulate semi-annual payments of principal and interest from approximately \$388,000 to \$317,000 for seven years with the first payment due on October 12, 2005 and the final payment due on April 12, 2012. The annual interest rate is fixed at 3.54%. The principal balance due at June 30, 2012 was \$0.

Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012

On October 4, 2006 Cabarrus County executed an installment financing contract with Fifth Third Bank (formerly First Charter Bank). The contract is for \$15,000,000 for the construction of a Jail Annex and site development work in the Justice Complex. The terms of the contract stipulate semi-annual payments of \$500,000 for the first year starting in April 2007 and commencing October 2021. The fixed interest rate was 4.31% the first year and 4.44% the next 14 years. The rate was renegotiated in March 2007 to 4.19% over the term of the entire loan. The Board of Commissioners decided that due to declining interest rates to pay off the loan on March 30, 2012. The final payment was \$10,000,000 in principal and \$203,588 in interest. Total principal balance due at June 30, 2012 was \$0.

4. Long-Term Obligation Activity

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2012:

	Balance July 1, 2011	Increases	Decreases	Balance June 30, 2012	Due Within One Year
Governmental activities:					
General Obligation Bonds	\$ 105,660,000	\$ -	\$ 6,965,000	\$ 98,695,000	\$ 6,965,000
Plus: Premiums on issuance	2,241,510	-	316,164	1,925,346	-
Total General Obligation Bonds	107,901,510	-	7,281,164	100,620,346	6,965,000
Certificates of Participation/ Limited Obligation Bonds	294,315,000	33,515,000	53,275,000	274,555,000	18,820,000
Plus: Premiums on issuance	8,464,526	4,215,250	1,905,582	10,774,194	-
Total Certificates of Participation/ Limited Obligation Bonds	302,779,526	37,730,250	55,180,582	285,329,194	18,820,000
Capital Leases	3,102,621	603,312	174,826	3,531,107	183,035
Installment Financing	11,122,572	-	11,122,572	-	-
Compensated absences	3,150,709	2,138,716	1,974,218	3,315,207	2,652,166
Other postemployment benefits	6,562,567	3,064,792	1,371,402	8,255,957	-
Unfunded Pension Cost	340,558	431,594	551,536	220,616	-
Total governmental activities	<u>\$ 434,960,063</u>	<u>\$ 43,968,664</u>	<u>\$ 77,656,300</u>	<u>\$ 401,272,427</u>	<u>\$ 28,620,201</u>
Business-type activities					
Compensated absences	\$ 32,613	\$ 18,841	\$ 20,394	\$ 31,060	\$ 24,848
Other postemployment benefits	71,627	7,487	-	79,114	-
Landfill Closure/Post-Closure	3,573,272	-	173,914	3,399,358	169,968
Total business-type activities	<u>\$ 3,677,512</u>	<u>\$ 26,328</u>	<u>\$ 194,308</u>	<u>\$ 3,509,532</u>	<u>\$ 194,816</u>

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

	Balance July 1, 2011	Increases	Decreases	Balance June 30, 2012	Due Within One Year
Discretely presented component unit:					
Compensated absences	\$ 547,243	\$ 472,832	\$ (499,448)	\$ 520,627	\$ 510,214
OPEB obligation	450,287	149,482	(63,721)	536,048	-
Total discretely presented component unit	<u>\$ 997,530</u>	<u>\$ 622,314</u>	<u>\$ (563,169)</u>	<u>\$ 1,056,675</u>	<u>\$ 510,214</u>

For governmental activities, compensated absences, OPEB and unfunded pension cost are liquidated by the general fund. For business-type activities, compensated absences and OPEB are liquidated by the business-type activity. Compensated absences are accounted for on the LIFO basis, assuming employees are taking leave time as it is earned.

5. Capital Assets, Net of Related Debt

Governmental Activity capital assets, net of related debt at June 30, 2012, are computed as follows:

Capital assets, net of accumulated depreciation	\$ 217,058,330
Less: capital debt	
Gross debt	(389,480,648)
School debt related to assets to which the County does not capitalize	296,402,561
Unspent debt proceeds, non school related debt	<u>59</u>
Capital assets, net of related debt	<u>\$ 123,980,302</u>

6. Advance Refundings

On March 15, 2004, the County issued \$32,855,000 of general obligation advance refunding revenue bonds to provide resources to purchase U.S. government securities that were placed into an irrevocable trust for the purpose of generating resources for all future debt service payments of refunded debt. The refunded debt consists of the County's series 1997 School Bonds dated February 1, 1997 and stated to mature on February 1 in the years 2008 to 2018 inclusive. The refunding debt was issued at a net interest cost of 3.276524%. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the Governmental activities column of the statement of net assets. The amount of defeased debt that remains outstanding as of June 30, 2011, is \$0. This advance refunding was undertaken to reduce total debt service payments over the following 14 years by \$1,588,396 and resulted in an economic loss of \$436,981. As required by GASB Statement 23, the difference between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by \$3,756,746 and amortized as a component of interest expense over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2012 was \$1,507,196.

On January 31, 2008, the Cabarrus County Development Corporation issued Refunding Certificates of Participation, Series 2008B in the aggregate principal amount of \$18,745,000. A portion of the proceeds of the 2008B Certificates are to be applied to advance refund the Refunded Obligations. The refunded debt consists of the County's series 1999 Installment Payment Revenue Bonds dated June 16, 1999 and stated to mature on June 30, 2019. The refunding debt was issued at a net interest cost of 3.241996%. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the Governmental activities column of the statement of net assets. The amount of defeased debt that remains outstanding as of June 30, 2011 is \$0. This advance refunding was undertaken to reduce total debt service payments over the following 11 years by \$1,143,169 and resulted in an economic gain of \$428,256. As required by GASB Statement 23, the difference

Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012

between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by \$958,846 and amortized as a component of interest expense over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2012 was \$573,858.

On September 22, 2010 the Cabarrus County Development Corporation issued \$18,920,000 of refunding Certificates of Participation to provide resources to purchase U.S. government securities that were placed into an irrevocable trust for the purpose of generating resources for all future debt service payments of refunded debt. The refunded debt consists of the County's series 2001 Certificates of Participation (COPS) dated March 1, 2001 and stated to mature on April 1st in the years 2001 through 2021. The refunding debt was issued at a net interest cost of 2.449267%. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the Governmental activities column of the statement of net assets. The amount of defeased debt that remains outstanding as of June 30, 2011 is \$0. This refunding was undertaken to reduce total debt service payments over the following 11 years by approximately \$215,123 annually and resulted in total cash flow savings of \$2,366,350 which on a net present value basis is \$261,808 (.1794089% of the bonds refunded). As required by GASB Statement 23, the difference between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by \$902,811 and amortized as a component of interest expense over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2012 was \$738,666.

On August 31, 2011 the Cabarrus County Development Corporation issued \$11,735,000 of refunding Limited Obligation Bonds (LOBS) to provide resources to purchase U.S. government securities that were placed into an irrevocable trust of the purpose of generating resources for all future debt service payments of refunded debt. The refunded debt consists of a portion of the County's series 2002 Certificates of Participation (COPS) dated August 15, 2002 and stated to mature on February 1, 2022. The refunding debt was issued at a net interest cost of 2.810781%. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the Government activities column of the statement of net assets. The amount of defeased debt that remains outstanding as of June 30, 2012 is \$11,970,000. This refunding was undertaken to reduce total debt service payments over the following 11 years by \$971,244 resulted in a present value cash flow savings of \$850,233. As required by GASB Statement 23, the difference between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by \$734,611 and amortized as a component of interest expense over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2012 was \$667,830.

On August 31, 2011 the Cabarrus County Development Corporation issued \$21,780,000 of refunding Limited Obligation Bonds (LOBS) to provide resources to purchase U.S. government securities that were placed into an irrevocable trust of the purpose of generating resources for all future debt service payments of refunded debt. The refunded debt consists of a portion (\$22,425,000) of the County's series 2003 Certificates of Participation (COPS) dated July 15, 2003 and stated to mature on February 1, 2024. The refunding debt was issued at a net interest cost of 3.214133%. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the Governmental activities column of the statement of net assets. The amount of defeased debt that remains outstanding as of June 30, 2012 is \$22,425,000. This refunding was undertaken to reduce total debt service payments over the following 13 years by 1,006,031 resulted in a present value cash flow savings of \$846,417. As required by GASB Statement 23, the difference between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by \$1,752,985 and amortized as a component of interest expense over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2012 was \$1,618,140.

K. Conduit Debt Obligations

Cabarrus County Industrial Facility and Pollution Control Authority has issued industrial revenue bonds to provide financial assistance to private businesses for economic development purposes. These bonds are secured by the properties financed as well as by letters of credit and are payable solely from payments received from the private businesses involved. Ownership of the acquired facilities is in the name of the private business served by the bond issuance. Neither the County, the Authority, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2012, there were one series of industrial revenue bond outstanding, with an aggregate principal amount of \$6,500,000.

**Cabarrus County, North Carolina
Notes to the Financial Statements
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L. Interfund Balances and Activity

Transactions between funds are accounted for as follows:

- 1) Transactions which would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are recorded as revenues, expenditures or expenses in the appropriate funds.
- 2) Transactions which are reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures or expenses in the appropriate funds.
- 3) All transactions other than those in 1) and 2) above are recorded as transfers.

The composition of interfund balances as of June 30, 2012 is as follows:

	Transfers In			Total Transfers Out
	<u>General</u>	Non <u>Major</u>	Internal <u>Service</u>	
General	\$ -	\$ 1,165,346	\$ 2,000,000	\$ 3,165,346
Certificates of Part 2009	5,858,411	-	-	5,858,411
Non-Major	5,413,170	3,846,800	-	9,259,970
Landfill Enterprise Fund	<u>25,615</u>	<u>-</u>	<u>-</u>	<u>25,615</u>
Total	<u>\$ 11,297,196</u>	<u>\$ 5,012,146</u>	<u>\$ 2,000,000</u>	<u>\$ 18,309,342</u>

Transfers to and from other funds at June 30, 2012 consists of the following:

To the General Fund from the Parks & Recreation Special Revenue Fund for the completion/close out of the Special Revenue Fund.	\$93
To the General Fund from the Small Project Capital Projects Fund for the completion/close out of the HAVA Stop Grant program.	7,246
To the General Fund from the Emergency Telephone System Special Revenue Fund for debt service payment.	136,623
To the General Fund from the Emergency Telephone System Special Revenue Fund for the salary and benefits of a GIS mapping employee.	77,513
To the General Fund from the Justice Center Construction Capital Projects Fund for debt service payment.	213,208
To the General Fund from the Justice Center Construction Capital Projects Fund for completion/close out of the Housing Unit project.	785,821
To the General Fund from the Construction and Renovation Capital Projects Fund for the completion/close out of the Mini Governmental Complex project.	1,738,723
To the General Fund from the School Construction Capital Projects Fund for the completion/close out of school projects.	584,691

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To the General Fund from the 2009 School Construction Capital Projects Fund for debt service payments.	4,925
To the General Fund from the 2009 School Construction Capital Projects Fund for completion/close out of school projects.	150,772
To the General Fund from the Certificates of Participation 2009 Capital Projects Fund for debt service payments.	5,858,411
To the General Fund from the Public School Building Capital Projects Fund for debt service payments.	1,713,555
To the General Fund from the Landfill Enterprise Fund for the donation of a vehicle.	25,615
To the Construction and Renovation Capital Projects fund from the Capital Reserve Fund for improvements and renovations to several County owned buildings.	3,846,800
To the Construction and Renovation Capital Projects Fund from the General Fund for renovations to the Kannapolis Library.	50,000
To the Community Development Special Revenue fund from the General Fund for Community Development projects.	30,000
To the Cabarrus Arena and Events Center Special Revenue Fund From the General Fund for the operations of the facility	625,346
To the Small Projects Capital Project Fund from the General Fund for the construction of a Harvest Facility	460,000
To the Self Insured Hospitalization Internal Service Fund from the General Fund for the payment of claims	<u>2,000,000</u>
Total	<u>\$ 18,309,342</u>

M. Supplemental and Additional Supplemental One-Half of One Percent Local Government Sales and Use Tax

State law (Chapter 105, Articles 40 and 42, of the North Carolina General Statutes) requires the County to use a portion of the proceeds of its supplemental and additional supplemental sales taxes, or local option sales taxes, for public school capital outlays or to retire public school indebtedness. During the fiscal year ended June 30, 2012 the County reported these local option sales taxes within its General Fund. The County expended the restricted portion of these taxes for public school capital outlays.

N. Public School Building Capital Fund

The Public School Building Capital Fund is funded using a portion of the corporate income taxes which are imposed on corporations doing business in the State. Each calendar quarter, the Department of Revenue shall remit to the State Treasurer for credit in the fund, an amount equal to the applicable fraction provided by the following table of the net collections of corporate income taxes received during the previous quarter minus \$2.5 million, which it deposits into the Critical School Facilities Needs Fund.

**Cabarrus County, North Carolina
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<u>Period</u> Prior to 10/1/97 10/1/97 to 9/30/98 10/1/98 to 9/30/99 10/1/99 to 9/30/00 After 9/30/00	<u>Fraction</u> Two thirty-first (2/31) One-fifteenth (1/15) Two twenty-ninths (2/29) One fourteenth (1/14) Five sixty-ninths (5/69)
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The corporate income taxes deposited into the Fund are allocated to the County on the basis of its average daily membership (ADM) as determined by the North Carolina State Board of Education. The Office of State Budget and Management established and maintains an ADM allocation account for the County. At June 30, 2012 the balance of the County's ADM allocation account was \$125. The County must match this balance on the basis of one dollar for every three dollars of state funds for financing the school unit's facilities capital needs. The local school technology plan does not require a County match. After approving a school capital project authorized by the Act, the Office of State Budget and Management will transfer funds from the County's ADM allocation account to its disbursing account maintained with the State Treasurer. At that time, the ADM allocation transferred is considered to be "available" and is recognized in the Public School Building Capital Fund as intergovernmental revenue. At June 30, 2012 the County's disbursing account had a \$0 balance.

O. Benefit payments Issued by the State

The following amounts listed under the columns labeled "Federal" and "State" were paid by the State of North Carolina from federal and state moneys directly to individual recipients on behalf of Cabarrus County and Cabarrus Health Alliance and are not included in the County's or the Alliance's financial statements since

	<u>Federal</u>	<u>State</u>
Medical assistance	\$97,108,550	\$55,316,944
Temporary assistance to needy families	706,930	-
Special assistance to adults	-	1,142,077
Refugee	4,912	-
Adoption assistance	591,198	157,347
Total	\$98,411,590	\$56,616,368

the County and the Alliance have no primary responsibilities beyond making eligibility determinations.

P. Internal Service

The County has two internal service funds for self-insured hospitalization insurance and workers compensation. The self-insured hospitalization insurance fund accumulates premiums and pays all claims and related expenses health insurance activities. The Workers Compensation fund previously handled the premiums and the claims for workers compensation prior to transferring the majority of the liability to the Carolina Governmental Alliance, Inc. during FY2011. In early FY2012, the remaining \$350,000 of the liability was transferred and the fund was closed. At June 30, 2012, the workers compensation internal service fund had an unrestricted net asset balance of \$0 and the self-insured hospitalization internal service fund had an unrestricted net asset balance of \$2,269,491. In the basic financial statements, the net assets and activities have been allocated to all governmental fund types, and business types as applicable. This surplus is being retained for anticipated future catastrophic losses.

Note 3. Other Information

1. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in a liability program which is financed using a combination of self-funding and participation in the Carolina Governmental Alliance, Inc., a governmental corporation. The County retains the first \$350,000 in liability claims and claims expenses which are payable by the Carolina Governmental Alliance, Inc. Excess liability insurance above the \$350,000 retention is purchased up to a total limit of \$2,000,000 per occurrence and \$5,000,000 aggregate.

The property insurance program is financed using a combination of self-funding and participation in the Carolina Governmental Alliance, Inc., a governmental corporation. Excess property insurance above a \$25,000 deductible is purchased based on estimated replacement values, submitted to the Excess Property Company each year.

**Cabarrus County, North Carolina
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On July 1, 1994, the County chose to establish a Workers Compensation Fund (an internal service fund) for risk associated with the workers compensation plan. The Workers Compensation Fund is where assets are set aside for claim settlements. The risk retention for Workers' Compensation is \$400,000 per occurrence. The County has purchased excess workers compensation insurance for claims in excess of that amount.

On June 30, 2011, the County transferred the workers compensation program to the Carolina Governmental Alliance, Inc., a governmental corporation. The change was to streamline the administration of both the liability and the workers compensation programs by placing them both under the same corporation. The remaining liability was transferred during FY 2012.

On July 1, 2004, the County chose to establish a Self-Insured Health Insurance Fund (an internal service fund) for risk associated with the health insurance plan. The Health Insurance Fund is where assets are set aside for claim settlements. A premium is charged to each fund that accounts for full-time employees plus this benefit is also offered to retired employees who meet specific criteria. The total charge to each fund is based on actual calculated cost which includes but is not limited to fixed cost, mature claim cost, expected monthly liability and the number of projected employees who will be covered by insurance.

The uninsured risk retention per claim is \$100,000 with an aggregate stop loss of 125%. This coverage is for claims incurred and paid in 12 months. The benefits covered are Medical MH/SA Pharmacy and Vision.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. The current claims liability for fiscal year ended June 30, 2012 is shown at right.

<u>Self-Insured Health Insurance</u>		
	<u>6/30/2012</u>	<u>6/30/2011</u>
Unpaid claims, beginning of fiscal year	\$1,305,556	\$ 1,235,482
Incurred claims	9,202,869	6,594,192
Claim payments	<u>(8,622,047)</u>	<u>(6,524,118)</u>
Unpaid claims, end of fiscal year	<u>\$1,886,378</u>	<u>\$1,305,556</u>

In accordance with G.S. 159-29, the County's employees that have access to \$100 or more at any given time of the County's funds are performance bonded through a commercial surety bond. The Director of Finance and Tax Collector are each individually bonded for \$100,000 each. The remaining employees that have access to funds are bonded under a blanket bond for \$200,000.

The County carries commercial coverage for all other risks of loss including flood loss. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

The Alliance is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters. The Alliance has property, general liability, auto liability, workers' compensation and medical malpractice liability coverage through an outside agent.

2. Contingent Liabilities

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant moneys to the grantor agencies. The amount, if any, of such refunds cannot be determined at this time although management believes that such amounts would be immaterial. No provision has been made in the accompanying financial statements for the refund of grant funds.

At June 30, 2011, the County was a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the government's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the government. Two of the lawsuits are described below.

Charlotte Motor Speedway, LLC and Speedway Motorsports, Inc. vs. City of Concord and County of Cabarrus, there is no litigation pending or, to the best of the County's knowledge, threatened, against or affecting the County

Cabarrus County, North Carolina
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which could have a material adverse impact on the County's condition, financial or otherwise. In *Charlotte Motor Speedway*, the plaintiffs originally filed suit in September 2009 against the City of Concord and the County alleging that the City of Concord and the County had entered into an economic development agreement in November 2007 to provide \$80 million for the financing, design and construction of road, pedestrian, utility and noise attenuation projects, and that the plaintiffs had relied upon that agreement in undertaking certain construction projects. The plaintiffs requested, among other things, specific performance of the agreement or damages in an unspecified amount caused by the misrepresentation by the City and County of their ability to fund the \$80 million in economic incentives.

The City and the County filed motions to dismiss this lawsuit, based primarily on the position that no agreement compliant with the mandatory economic development statutes was ever effectuated. Shortly before a scheduled hearing on these motions in June 2010, this lawsuit was voluntarily dismissed without prejudice by the plaintiffs. By voluntarily dismissing the lawsuit, the plaintiffs preserved their ability to re-file the lawsuit within one year of such dismissal. Shortly before the expiration of the re-filing deadline, the plaintiffs once again filed suit against the City and the County in May 2011. In late June 2011, the City and the plaintiffs settled the lawsuit as to each other at a cost estimated to be worth \$2.8 million. The plaintiffs then amended their complaint, maintaining the same allegations and requests for relief, and simply deleting the City as a defendant. The County has not yet filed an answer to this amended complaint, but intends to do so in a timely fashion. The County believes that it has meritorious defenses to this lawsuit, and intends to defend itself vigorously. If it is found liable for all or a portion of the alleged damages or determines that it would be to its advantage to engage in settlement negotiations, the County could use a portion of its current undesignated fund balance to pay at least a portion of such damages or settlement. The County can also bring the City back into the lawsuit for indemnity or contribution.

The County is the appellant in three cases consolidated and heard before the North Carolina Court of Appeals captioned *Lanvale Properties, LLC and Cabarrus County Building Industry Association vs. County of Cabarrus and City of Locust*; *Mardan IV v. County of Cabarrus*; and *Craft Development, LLC vs. County of Cabarrus*. In these cases, the plaintiff developers brought actions against the County challenging the validity of the County's adequate public facilities ordinance ("APFO"), which the Board had adopted in 1998 as part of its zoning and subdivision regulations in order to assist the County in determining whether to issue or deny development permits. Under the APFO, County planners would determine if public school facilities were adequate to serve the proposed development. If the Board determined that the public school facilities were adequate to support the proposed development, the proposal would be approved as proposed. If the Board determined that the public school facilities were presently inadequate to support the proposed development, then the Board could either deny the application or, alternatively, subject the proposal to conditions designed to mitigate the impact on school capacity. These conditions include deferring the proposed development, phasing the development, reducing the scope of the development, requiring the developer to construct school facilities, requiring the developer to pay a fee per residential unit (also known as a "voluntary mitigation payment," or "VMP"), or imposing other reasonable conditions.

The plaintiff developers in the litigation mentioned above brought similar complaints against the County requesting, among other things, a declaratory judgment that the County lacked authority to adopt the APFO and that the APFO was invalid. The trial court concluded that the County had no statutory authority for the enactment of the APFO under its general zoning and subdivision powers, and the Court of Appeals affirmed this decision on September 7, 2010. The County appealed the Court of Appeals decision to the North Carolina Supreme Court, and a hearing has been granted, but the County cannot predict whether its appeal ultimately will be successful or, even if its appeal were to be successful, whether it would prevail if these cases were remanded to the trial court.

In a separate lawsuit currently pending in Cabarrus County Superior Court but stayed by court order pending the outcome of the above cases, certain developers have demanded that the County refund all fees paid by the plaintiffs pursuant to the APFO, including but not limited to VMPs. Although the County has a number of defenses to such claims, including the fact that each developer agreed to pay the VMP in order to proceed immediately with their projects, if the County does not prevail in this lawsuit, the County cannot predict whether it will be required to refund all or a portion of the approximately \$8.4 million in VMPs collected since the adoption of the APFO, plus interest, to the affected developers and other interested parties. Although the County has not expressly budgeted funds to make this payment, a portion of the County's current undesignated fund balance could be used if such a payment were necessary. The County does not believe that use of such undesignated fund balance monies would have a material adverse impact on its condition, financial or otherwise.

Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012

3. Joint Ventures

The County participates in a joint venture to operate Piedmont Behavioral Health (PBH) with four other local governments. Each participating government appoints four board members to the twenty-member board. The County has an ongoing financial responsibility for the joint venture because PBH's continued existence depends on the participating governments' continued funding. None of the participating governments have any equity interest in PBH, so no equity interest has been reflected in the financial statements at June 30, 2012. In accordance with the intergovernmental agreement between the participating governments, the County appropriated \$614,021 to PBH to supplement its activities. Complete financial statements for PBH can be obtained from PBH's offices at 245 LePhillip Court, Concord, NC 28025.

The County, in conjunction with the State of North Carolina, Rowan Cabarrus Community College and Rowan County participates in a joint venture to operate the Rowan Cabarrus Community College. Each of the four participants, except the County who only appoints two members, appoints four members of the fifteen-member board of trustees of the community college. The president of the community college's student government serves as an ex-officio nonvoting member of the community college's board of trustees. The community college is included as a component unit of the State. The County has the basic responsibility for providing funding for the facilities of the community college and also provides some financial support for the community college's operations. In addition to providing annual appropriations for the facilities, the County periodically issues general obligation bonds to provide financing for new and restructured facilities. Of the 2006 General Obligation bonds issued, \$2,680,208 in debt is still outstanding. In March 2005, the County issued installment financing for the up fit of the old school administration building which will house the new RCCC Business Center. The total financed cost of the up fit totaled \$4,358,000. The County has leased this facility to RCCC for \$1 per year. This debt was paid off as of June 30, 2012. The County has an ongoing financial responsibility for the community college because of the statutory responsibilities to provide funding for the community college's facilities. The County contributed \$1,889,254 to the community college for operating purposes and \$480,000 for capital outlay during the fiscal year ended June 30, 2012. In addition, the County made debt service payments of \$857,409 during the fiscal year on general obligation bonds and installment financing issued for community college capital facilities. The participating governments do not have any equity interest in the joint venture; therefore, no equity interest has been reflected in the County's financial statements at June 30, 2012. Complete financial statements for the community college may be obtained from the community college's administrative offices at I-85 at Jake Alexander Boulevard South, Salisbury, NC 28145.

4. Jointly Governed Organization

The County in conjunction with the Cities of Concord and Kannapolis and the Towns of Harrisburg and Mount Pleasant organized the Water and Sewer Authority of Cabarrus County in order to operate and maintain a regional interceptor sewer system and wastewater treatment system. Although not a user of the wastewater treatment services, the County is a related party by virtue of joint governance of the Water and Sewer Authority of Cabarrus County.

Cabarrus County in conjunction with Rowan County has organized the Carolina Governmental Alliance to establish an excess liability, property and workers compensation deductible fund for member agencies and administer funds to pay any excess liability claims and deductible amounts that the member agencies may legally be required to pay based on the coverage provisions of the fund and to do all things necessary to carry out these purposes.

5. Other Employment Benefits

The County and the Alliance have elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employee's Retirement System (Death Benefit Plan), a State administered plan funded on a one year-term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months salary in a row during the 24 months prior to his/her death, but the benefit will be a minimum of \$25,000 and will not exceed \$50,000. Annually, the State sets the County's and the Alliance's monthly contribution rates for death benefits. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. Because the benefit payments are made by the Death Benefit Plan and not the County, the

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

County and the Alliance do not determine the number of eligible participants. For the fiscal year ended June 30, 2012, the County made contributions to the State for death benefits of \$36,600 and the Alliance made no contribution. The County's required contributions for employees not engaged in law enforcement and for law enforcement officers represented .08%, and .14% of covered payroll. The contributions to the Death Benefit Plan cannot be separated between the postemployment benefit amount and the other benefit amount.

Effective July 1, 2004, pursuant to a new IRS regulation regarding Group Life Insurance benefits, the County is now required to include the amount of group life insurance coverage that exceeds \$50,000 as a taxable fringe benefit. As a full-time employee participating in the NC Local Government Retirement System, an employee is eligible for a death benefit of \$25,000 to \$50,000 and an additional \$20,000 the County provides for all employees who have been employed for at least one year. If an employee has purchased additional insurance through the County, this will also be included in the employees total life insurance fringe benefits. If this combined life insurance coverage exceeds the \$50,000 limit, the excess amount is multiplied by a premium cost factor per \$1,000 based on age at December 31st provided by the IRS. This amount is then added to the employee's taxable wages on a calendar year basis.

6. Other Postemployment Benefits (OPEB) – Healthcare Benefits

Plan Description. Based on a 1997 County approved policy, the County will pay for basic medical insurance for all retirees that qualify based on years of service. The plan is a single employer defined plan.

The following schedule became effective on July 1, 1997:

<u>Years of Service with Cabarrus County and Membership to LGERS</u>	<u>% of Retiree Health Insurance the County Pays</u>
Qualified retirement with 10 or more years of service with Cabarrus County	100%
Qualified retirement with less than 10 years of service with Cabarrus County	50%

Effective November 1, 2003, the ordinance was amended and reads as follows:

<u>Years of Service with Cabarrus County and Membership to LGERS</u>	<u>% of Retiree Health Insurance the County Pays</u>
Qualified retirement with 25 or more years of service with Cabarrus County	100%
Qualified retirement with less than 10 years of service with Cabarrus County	50%

This amendment applies to those employees coming to work on or after November 1, 2003. Current employees were grandfathered under the ten year requirement. The County's contribution will cease when the retiree becomes eligible for Medicare (or reaches the age where they would have had such benefits had they been qualified for Social Security). A separate audit report was not issued for the plan.

Membership of the plan consisted of the following at December 31, 2011 the date of the latest actuarial valuation:

Retirees receiving benefits	92
Active Plan Members:	
General Employees	639
Law Enforcement	189
Total	<u>920</u>

Funding Policy. The County pays the full cost of coverage for the healthcare benefits paid to qualified retirees. Retirees are required to pay for dependent coverage. The County contributions are financed on a pay as you go

Cabarrus County, North Carolina
Notes to the Financial Statements
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basis. In the future, employees and retirees may be required to participate in premiums for basic group health and life insurance plans. The plan was established and may be amended by the Board of Commissioners.

The current Annual Required Contribution rate is 8.85 % of annual covered payroll (5.76% normal cost and 3.09% accrued liability). The County contributed \$1,371,402 or 3.9% of annual covered payroll for the current fiscal year. The County is self insured for healthcare coverage. The County's required contributions for employees not engaged in law enforcement and for law enforcement officers represented 2.7% and 1.2% of covered payroll. Contributions of \$50 per month were made by employees and retirees who currently use tobacco products and have not signed a non use tobacco certification. These contributions were \$47,300 for the current year. There were no other contributions made by employees, except for dependent coverage in the amount of \$966,850.

Summary of Significant Accounting Policies. Postemployment expenditures for former employees are made from the General Fund. This fund is maintained on a modified accrual basis of accounting. No funds are set aside to pay benefits and administrative costs. These expenditures are paid as they come due.

Annual OPEB Cost and Net Pension Obligation. The County's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation for the healthcare benefits:

	2012
Annual Required Contribution	\$ 3,060,420
Interest on Net OPEB Obligation	265,368
Adjustment to annual required contribution	(253,509)
Annual OPEB cost (expense)	3,072,279
Contributions made	(1,371,402)
Increase (decrease) in net OPEB obligation	1,700,877
Net OPEB obligation, beginning of year	6,634,194
Net OPEB obligation, end of year	\$ 8,335,071

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

For Year Ended June 30	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2008	\$1,850,169	28%	\$1,341,176
2009	\$2,156,844	27%	\$2,912,737
2010	\$2,529,209	27%	\$4,765,234
2011	\$2,525,090	26%	\$6,634,194
2012	\$3,072,279	44.6%	\$8,335,071

Funded Status and Funding Progress. As of December 31, 2011 the most recent actuarial valuation date, the plan was not funded. The actuarial accrued liability for benefits and, thus the unfunded actuarial accrued liability (UAAL) was \$27,978,569. The covered payroll (annual payroll of active employees covered by the plan) was \$34,588,322 and the ratio of the UAAL to the covered payroll was 80.9%. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and healthcare trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the

Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012

notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are used on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members at this point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value assets, consistent with the long term perspective of the calculations.

In the December 31, 2011 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.00% investment rate of return (net of administrative expenses), which is the expected long-term investment return on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual medical cost trend increase of 9.50 to 5.00 percent annually. Both rates included a 3.00 percent inflation assumption. The actuarial value of assets, if any, was determined using techniques that spread the effects of short term volatility in the market value of investments over a five year period. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2011 was 30 years.

7. Pension Plan and Benefit Obligations

a. Local Governmental Employees' Retirement System

Plan Description. Cabarrus County and the Health Alliance contribute to the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS provides retirement and disability benefits to plan members and beneficiaries.

Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy. Plan members are required to contribute six percent of their annual covered salary. The County and the Alliance are required to contribute at an actuarially determined rate. For the County, the current rate for employees not engaged in law enforcement and for law enforcement officers is 6.96% and 7.05% respectively, of annual covered payroll. For the Alliance, the current rate for employees is 6.94% of annual covered payroll. The contribution requirements of members and of Cabarrus County and the Alliance are established and may be amended by the North Carolina General Assembly. The rates have been amended effective October 1, 2011 and thereafter for several years due to the loss in the market value which occurred in the fall of 2008. The County's contribution to LGERS for the years ended June 30, 2012, 2011 and 2010 were \$2,737,358, \$2,378,176 and \$1,822,022, respectively. The Alliance's contributions to LGERS for the years ended June 30, 2012, 2011 and 2010, were \$548,773, \$554,377 and \$466,969 respectively. The contributions made by the County and the Alliance equaled the required contributions for each year.

b. Law Enforcement Officers' Special Separation Allowance

Plan Description. Cabarrus County administers a public employee retirement system (the "Separation Allowance"); a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. The Separation Allowance is equal to .85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Separation Allowance is reported in the County's report as a pension trust fund. A separate audit report was not issued for the plan.

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

All full-time County law enforcement officers are covered by the Separation Allowance. At December 31, 2011, the Separation Allowance's membership consisted of:

Retirees receiving benefits	18
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	198
Total	216

Summary of Significant Accounting Policies:

Basis of Accounting. Financial statements for the Separation Allowance are prepared using the accrual basis of accounting. Employer contributions to the plan are recognized when due and when the County has made a formal commitment to provide the contributions. Benefits are recognized when due and payable in accordance with the terms of the plan.

Method used to Value Investments. Investments are reported at fair value. Short-term money market debt instruments, deposits, and repurchase agreements, are reported at cost or amortized cost, which approximates fair value. Certain longer term United States Government and United States Agency securities are valued at the last reported sales price.

Contributions. The County is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned by making contributions based on actuarial valuations. The County transfers the contribution in a subsequent year following notification by the actuary of the amount. For the current year, the County contributed \$551,536 or 6.28% of annual covered payroll. There were no contributions made by employees. The County's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investment earnings.

The annual required contribution for the fiscal year ended June 30, 2012 was determined as part of the December 31, 2010 actuarial valuation using the projected unit credit actuarial cost method. The actuarial assumptions included (a) 5.00% investment rate of return (net of administrative expenses) and (b) projected salary increases ranging from 4.25% to 7.85% per year. Both (a) and (b) included an inflation component of 3.00%. The assumptions did not include postretirement benefit increases.

The actuarial value of assets was determined using the market value of investments. The unfunded actuarial accrued liability is being amortized as a level percentage of pay on an open basis. The remaining amortization period at December 31, 2010 was 10 years.

Annual Pension Cost and Net Pension Obligation. The County's annual pension cost and net pension obligation to the Separation Allowance for fiscal year ending June 30, 2012 are shown at right:

Annual required contribution	\$ 451,644
Interest on net pension obligation	17,028
Adjustment to annual required contribution	(37,078)
Annual pension cost	431,594
Contributions made	(551,536)
Increase in net pension obligation	119,942
Net pension obligation beginning of year	340,558
Net pension obligation end of year	\$ 220,616

**Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012**

3 Year Trend Information			
Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2010	\$405,103	87.34%	\$212,897
6/30/2011	539,726	76.35%	340,558
6/30/2012	431,594	127.79%	220,616

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the plan was 25.57 percent funded. The actuarial accrued liability for benefits was \$3,402,919, and the actuarial value of assets was \$870,274, resulting in an unfunded actuarial accrued liability (UAAL) of \$2,532,645. The covered payroll (annual payroll of active employees covered by the plan) was \$8,788,658 and the ratio of the UAAL to the covered payroll was 28.82 percent.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

c. Supplemental Retirement Income Plan (401k)

Plan Description. The County contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan also provides retirement benefits to law enforcement officers employed by the County. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provision to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy. Article 12E of G.S. Chapter 143 requires the County to contribute each month an amount equal to five percent of each law enforcement officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. The County has chosen to extend this benefit to all its full and part-time (who are eligible for North Carolina Local Governmental Employees' Retirement System) employees. Contributions by Cabarrus County for the year ended June 30, 2012 were \$2,613,144 which consisted of \$1,950,198 from the County and \$663,036 from the employees. In February 2009, the Alliance decided to discontinue the employer's contribution to the 401(k) plan. Participating Alliance employees made contributions of \$252,288 for the year ended June 30, 2012.

d. Register of Deeds' Supplemental Pension Fund

Plan Description. Cabarrus County also contributes to the Registers of Deeds' Supplemental Pension Fund (Fund), a noncontributory, defined contribution plan administered by the North Carolina Department of State Treasurer. The Fund provides supplemental pension benefits to any eligible county register of deeds who is retired under the Local Government Employees' Retirement System (LGERS) or an equivalent locally sponsored plan. Article 3 of G. S. Chapter 161 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Register of Deeds' Supplemental Pension Fund is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for the Registers of Deeds' Supplemental Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

Funding Policy. On a monthly basis, the County remits to the Department of State Treasurer an amount equal to one and one-half percent (1.5%) of the monthly receipts collected pursuant to Article 3 of G.S. 161. Immediately following January 1 of each year, the Department of State Treasurer divides ninety-three percent (93%) of the

Cabarrus County, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2012

amount in the Fund at the end of the preceding calendar year into equal shares to be disbursed as monthly benefits. The remaining seven percent (7%) of the Fund's assets may be used by the State Treasurer in administering the Fund. For the fiscal year ended June 30, 2012, the County's required and actual contributions were \$17,501.

8. Effects of Subsequent Events

On August 24, 2012, the County's Adequate Public Facilities Ordinance (APFO) was declared invalid by the North Carolina Supreme Court. APFO fees were collected from residential developers to help mitigate the cost of building schools. The settlement of this case is still pending, however, the County has Assigned Fund Balance in the amount of \$6,639,328 (fees collected but already spent on the construction of schools). The APFO fund still holds \$1,776,248 (collected but unspent), therefore funds are available to cover possible refunds to customers.



Required Supplemental Financial Data

This section contains additional information on the Law Enforcement Officer's Special Separation Allowance and the Other Post-Employment Benefits-Retiree Health Plan as of June 30, 2012.

**Cabarrus County, North Carolina
Special Separation Allowance
Required Supplementary Information
Schedule of Funding Progress
June 30, 2012**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll for Year Ending on Valuation Date (c)	UAAL as a % of Covered Payroll (b-a)/c)
12/31/2002	\$ 142,612	\$ 2,362,390	\$ 2,219,778	6.04%	\$ 5,076,155	43.73%
12/31/2003	56,515	2,403,560	2,347,045	2.35%	5,122,396	45.82%
12/31/2004	149,833	2,527,863	2,378,030	5.93%	5,690,981	41.79%
12/31/2005	265,718	2,275,330	2,009,612	11.68%	6,569,172	30.59%
12/31/2006	341,866	2,398,871	2,057,005	14.25%	6,715,791	30.63%
12/31/2007	377,233	2,436,234	2,059,001	15.48%	7,277,196	28.29%
12/31/2008	33,566	2,504,422	2,470,856	1.34%	8,025,050	30.79%
12/31/2009	106,199	3,494,890	3,388,691	3.04%	8,217,096	41.24%
12/31/2010	588,157	3,178,770	2,590,613	18.50%	8,514,139	30.43%
12/31/2011	870,274	3,402,919	2,532,645	25.57%	8,788,658	28.82%

**Cabarrus County, North Carolina
Special Separation Allowance
Required Supplementary Information
Schedule of Employer Contributions**

Year Ended June 30	Annual Required Contribution	Actual Contribution	Percentage Contributed
2003	\$ 195,574	\$ 179,465	92%
2004	358,891	322,574	90%
2005	377,815	358,891	95%
2006	392,503	377,815	96%
2007	340,536	392,503	115%
2008	350,675	340,536	97%
2009	353,811	350,675	99%
2010	412,065	353,811	86%
2011	551,536	412,065	75%
2012	451,644	551,536	122%

The information presented in the required supplementary schedule was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	12/31/2010
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay open
Remaining amortization period	10 years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	5.00%
Projected salary increases*	4.25% to 7.85%
Cost-of-living adjustments	N/A

*Includes inflation at 3.00%

**Cabarrus County, North Carolina
Other Post Employment Benefits (OPEB)
Required Supplementary Information
Schedule of Funding Progress
June 30, 2012**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll for Year Ending on Valuation Date (c)	UAAL as a % of Covered Payroll ((b-a)/c)
12/31/2005	\$ -	\$ 17,505,771	\$ 17,505,771	0.0%	\$ 21,611,231	81.0%
12/31/2007	-	21,441,875	21,441,875	0.0%	25,327,869	84.7%
12/31/2008	-	25,198,592	25,198,592	0.0%	31,224,203	80.7%
12/31/2011	-	27,978,569	27,978,569	0.0%	34,588,322	80.9%

Cabarrus County, North Carolina
Other Postemployment Benefits (OPEB)
Required Supplementary Information
Schedule of Employer Contributions

Year Ended June 30	Annual Required Contribution	Actual Contribution	Percentage Contributed
2008	\$ 1,850,169	\$ 508,993	27.5%
2009	2,156,844	585,283	27.1%
2010	2,513,177	676,712	26.9%
2011	2,513,177	656,130	26.1%
2012	3,060,420	1,371,402	44.8%

The information presented in the required supplementary schedule was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	12/31/2011
Actuarial cost method	Projected unit credit
Amortization method	Level percentage of pay, open
Remaining amortization period	30 years
Asset valuation method	Market value of Assets
Actuarial assumptions:	
Investment rate of return*	4.00%
Medical cost trend rate	9.50% - 5.00%
Year of Ultimate trend rate	2018

*Includes inflation at 3.00%

Other Supplemental Information

Combining Statements for Non-Major Funds

Special Revenue Funds

Capital Projects Funds

Fiduciary Funds

Cabarrus County, North Carolina
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2012

Schedule 1

	Special Revenue							Capital Projects										Total Nonmajor Governmental Funds
	Emergency Telephone System Fund	Community Development Grant Fund	Cabarrus Arena and Events Center Fund	Fire Districts Fund	Sheriff Department Fund	Department of Aging	Subtotal	Public School Building Fund	Justice Center Construction Fund	Construction & Renovation Fund	Capital Reserve Fund	Utility Fund	Small Projects Fund	Adequate Facilities Fund	Cannon Memorial Library Fund	Subtotal		
Assets																		
Cash and cash equivalents	\$ 548,512	\$ -	\$ 675,466	\$ 42,944	\$ 343,192	\$ 119,804	\$ 1,729,918	\$ -	\$ 2,424,632	\$ 5,821,700	\$ 4,085,602	\$ 23,687	\$ 694,224	\$ 1,774,711	\$ 3,886	\$ 14,828,442	\$ 16,558,360	
Accounts receivable	52,674	63,989	25	-	-	-	116,688	-	-	168,317	-	-	271,832	-	-	440,149	556,837	
Interest receivable	589	-	574	-	301	104	1,568	-	-	-	3,557	20	546	1,537	4	5,664	7,232	
Prepaid items	-	-	-	-	-	-	-	-	-	-	-	-	200	-	-	200	200	
Notes receivable	-	-	-	-	-	-	-	-	-	-	720,000	-	-	-	-	720,000	720,000	
Restricted cash	-	-	100,000	-	-	-	100,000	-	58	-	-	-	-	-	-	58	100,058	
Total assets	\$ 601,775	\$ 63,989	\$ 776,065	\$ 42,944	\$ 343,493	\$ 119,908	\$ 1,948,174	\$ -	\$ 2,424,690	\$ 5,990,017	\$ 4,809,159	\$ 23,707	\$ 966,802	\$ 1,776,248	\$ 3,890	\$ 15,994,513	\$ 17,942,687	
Liabilities																		
Accounts payable and accrued liabilities	\$ 28,055	\$ 78	\$ 292,129	\$ 42,944	\$ 424	\$ -	\$ 363,630	\$ -	\$ 803,012	\$ 146,311	\$ -	\$ -	\$ 129,010	\$ -	\$ -	\$ 1,078,333	\$ 1,441,963	
Contract retainages	-	-	-	-	-	-	-	-	38,935	-	-	-	4,750	-	-	43,685	43,685	
Due to other funds	-	19,368	-	-	-	-	19,368	-	-	-	-	-	-	-	-	-	19,368	
Total liabilities	28,055	19,446	292,129	42,944	424	-	382,998	-	841,947	146,311	-	-	133,760	-	-	1,122,018	1,505,016	
Fund balances:																		
Nonspendable:																		
Prepaid items	-	-	-	-	-	-	-	-	-	-	-	-	200	-	-	200	200	
Notes receivable	-	-	-	-	-	-	-	-	-	-	648,000	-	-	-	-	648,000	648,000	
Restricted:																		
Stabilization by																		
State Statute	53,263	63,989	599	-	301	104	118,256	-	-	168,317	75,557	20	272,378	1,537	4	517,813	636,069	
General Government	-	-	-	-	-	-	-	-	-	-	-	-	212,608	-	-	212,608	212,608	
Public safety	520,457	-	-	-	342,768	-	863,225	-	1,582,743	-	-	-	-	-	-	1,582,743	2,445,968	
Education	-	-	-	-	-	-	-	-	-	-	-	-	1,774,711	-	-	1,774,711	1,774,711	
Culture & recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	3,886	3,886	3,886	3,886	
Committed:																		
General government	-	-	-	-	-	-	-	-	857,312	674,875	-	17,930	-	-	-	1,550,117	1,550,117	
Public safety	-	-	-	-	-	-	-	-	2,218,670	135,000	-	-	-	-	-	2,353,670	2,353,670	
Economic & phy dev	-	-	-	-	-	-	-	-	-	-	23,687	567,549	-	-	-	591,236	591,236	
Environ protection	-	-	-	-	-	-	-	-	-	-	-	34,955	-	-	34,955	34,955		
Human services	-	-	-	-	-	119,804	119,804	-	904,030	200,000	-	-	-	-	1,104,030	1,223,834		
Education	-	-	-	-	-	-	-	-	-	280,043	-	-	-	-	280,043	280,043		
Culture & recreation	-	-	-	-	-	-	-	-	1,628,959	2,795,684	-	-	-	-	4,424,643	4,424,643		
Assigned:																		
Public safety	-	-	-	-	-	-	-	-	66,418	-	-	-	-	-	-	66,418	66,418	
Culture & recreation	-	-	483,337	-	-	-	483,337	-	-	-	-	-	-	-	-	-	483,337	
Unassigned	-	(19,446)	-	-	-	-	(19,446)	-	-	-	-	(272,578)	-	-	-	(272,578)	(292,024)	
Total fund balances	573,720	44,543	483,936	-	343,069	119,908	1,565,176	-	1,582,743	5,843,706	4,809,159	23,707	833,042	1,776,248	3,890	14,872,495	16,437,671	
Total liabilities and fund balances	\$ 601,775	\$ 63,989	\$ 776,065	\$ 42,944	\$ 343,493	\$ 119,908	\$ 1,948,174	\$ -	\$ 2,424,690	\$ 5,990,017	\$ 4,809,159	\$ 23,707	\$ 966,802	\$ 1,776,248	\$ 3,890	\$ 15,994,513	\$ 17,942,687	

Cabarrus County, North Carolina
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2012

	Special Revenue								Capital Projects											Subtotal	Total Nonmajor Governmental Funds	
	Emergency Telephone System Fund	Community Development Grant Fund	Cabarrus Arena and Events Center Fund	Fire Districts Fund	Sheriff Department Fund	Department of Aging Fund	Parks and Recreation Commission Fund	Subtotal	Public School Building Fund	Justice Center Construction Fund	Construction & Renovation Fund	School Construction Fund	2009 School Construction Fund	Capital Reserve Fund	Utility Fund	Small Projects Fund	Adequate Facilities Fund	Cannon Memorial Library Fund				
Revenues:																						
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 2,706,584	\$ -	\$ -	\$ -	\$ 2,706,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,177	\$ -	\$ -	\$ 235,177	\$ -	\$ 2,941,761	
Home consortium	-	48,283	-	-	-	-	-	48,283	-	-	-	-	-	-	-	-	-	-	-	-	48,283	
State grant-Scattered site rehabilitation	-	199,306	-	-	-	-	-	199,306	-	-	-	-	-	-	-	-	-	-	-	-	199,306	
Intergovernmental	-	-	-	-	10,529	-	-	10,529	-	-	-	-	-	-	-	883,152	-	-	883,152	-	893,681	
Intergovernmental - Lottery	-	-	-	-	-	-	-	-	1,713,555	-	-	-	-	-	-	-	-	-	-	-	1,713,555	
Program fees	-	-	615,594	-	3,313	-	-	618,907	3,313	-	234,735	-	-	-	-	4,345	793,610	-	1,032,690	-	1,651,597	
Telephone subscriber fees	632,086	-	-	-	-	-	-	632,086	-	-	-	-	-	-	-	-	-	-	-	-	632,086	
Investment earnings	1,776	-	1,774	-	856	293	-	4,699	-	272	-	-	-	10,603	35	1,593	3,983	-	16,486	21,185		
Donations	-	-	191,184	-	-	6,170	-	197,354	-	-	-	-	-	191,184	-	300	-	1,401	192,885	390,239		
Miscellaneous	-	-	11,343	-	-	-	-	11,343	-	-	-	-	-	-	-	-	-	-	-	-	11,343	
Total revenues	633,862	247,589	819,895	2,706,584	14,698	6,463	-	4,429,091	1,713,555	272	234,735	-	-	201,787	35	1,124,567	797,593	1,401	4,073,945	8,503,036		
Expenditures:																						
General Government	-	-	-	-	-	-	-	-	-	-	127,646	-	-	-	-	88,432	-	-	216,078	-	216,078	
Public Safety	304,527	-	-	2,706,584	20,209	-	-	3,031,320	-	25,213	215,026	-	-	-	-	-	-	-	240,239	-	3,271,559	
Economic and Physical Development	-	257,859	-	-	-	-	-	257,859	-	-	-	-	-	-	-	131,425	-	-	131,425	-	389,284	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,081	199,181	-	-	203,262	-	203,262	
Human Services	-	-	-	-	-	280	-	280	-	-	-	-	-	-	1,413,020	-	-	1,413,020	-	1,413,300		
Education	-	-	-	-	-	-	-	-	5,498	-	-	5,000	15,335	-	-	-	18,144	-	43,977	-	43,977	
Culture and Recreation	-	-	1,474,898	-	-	-	859	1,475,757	-	-	22,643	-	-	-	-	-	-	164	22,807	-	1,498,564	
Capital outlay:																						
Land and Land Improvements	-	-	-	-	-	-	-	-	-	-	80,583	-	-	-	-	-	-	-	80,583	-	80,583	
Building and Building Improvements	-	-	-	-	-	-	-	-	-	-	693,188	-	-	-	-	-	-	-	693,188	-	693,188	
Equipment and Furniture	924,401	-	-	-	-	-	-	924,401	-	-	6,409	-	-	-	-	-	-	-	6,409	-	930,810	
Vehicles and Motorized Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction in Progress	-	-	-	-	-	-	-	-	-	1,345,838	101,283	-	-	-	-	-	-	-	1,447,121	-	1,447,121	
Total expenditures	1,228,928	257,859	1,474,898	2,706,584	20,209	280	859	5,689,617	5,498	1,371,051	1,246,778	5,000	15,335	-	4,081	1,832,058	18,144	164	4,498,109	10,187,726		
Excess (deficiency) of revenues over (under) expenditures	(595,066)	(10,270)	(655,003)	-	(5,511)	6,183	(859)	(1,260,526)	1,708,057	(1,370,779)	(1,012,043)	(5,000)	(15,335)	201,787	(4,046)	(707,491)	779,449	1,237	(424,164)	(1,684,690)		
Other financing sources (uses):																						
Transfer in	-	30,000	625,346	-	-	-	-	655,346	-	-	3,896,800	-	-	-	-	460,000	-	-	4,356,800	-	5,012,146	
Transfer (out)	(214,136)	-	-	-	-	-	(93)	(214,229)	(1,713,555)	(999,029)	(1,738,723)	(584,691)	(155,697)	(3,846,800)	-	(7,246)	-	-	(9,045,741)	(9,259,970)		
Capital Lease Obligation issued	603,312	-	-	-	-	-	-	603,312	-	-	-	-	-	-	-	-	-	-	-	-	603,312	
Total other financing sources (uses):	389,176	30,000	625,346	-	-	-	(93)	1,044,429	(1,713,555)	(999,029)	2,158,077	(584,691)	(155,697)	(3,846,800)	-	452,754	-	-	(4,688,941)	(3,644,512)		
Net change in fund balances	(205,890)	19,730	(29,657)	-	(5,511)	6,183	(952)	(216,097)	(5,498)	(2,369,808)	1,146,034	(589,691)	(171,032)	(3,645,013)	(4,046)	(254,737)	779,449	1,237	(5,113,105)	(5,329,202)		
Fund balance, July 1	779,610	24,813	513,593	-	348,580	113,725	952	1,781,273	5,498	3,952,551	4,697,672	589,691	171,032	8,454,172	27,753	1,087,779	996,799	2,653	19,985,600	21,766,873		
Fund balance, June 30	\$ 573,720	\$ 44,543	\$ 483,936	\$ -	\$ 343,069	\$ 119,908	\$ -	\$ 1,565,176	\$ -	\$ 1,582,743	\$ 5,843,706	\$ -	\$ -	\$ 4,809,159	\$ 23,707	\$ 833,042	\$ 1,776,248	\$ 3,890	\$ 14,872,495	\$ 16,437,671		

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes

Emergency Telephone System – accounts for the receipt and disbursement of funds for the Cabarrus County Emergency 911 system.

Community Development Grant – accounts for the receipt and disbursement of grant funds from the Community Development Block Grant.

Cabarrus Arena and Events Center – accounts for the operations of the County owned Arena and Events Center and the annual Cabarrus County Fair.

Fire Districts – accounts for the receipt of property taxes levied for each Fire Department District collected by Cabarrus County and then remitted to each fire department for the purpose of providing fire protection to a specific tax area.

Sheriff's Department – collects and appropriates Federal and State funds received specifically for the Cabarrus County Sheriff's Department.

Department of Aging – collects and appropriates contributions and private donations received specifically for the Cabarrus County Department of Aging's Senior Citizen programs and projects.

Parks and Recreation Commission – collects and appropriates contributions and private donations received specifically for the Cabarrus County Parks and Recreation's programs and projects.

Cabarrus County, North Carolina
Emergency Telephone System Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	<u>Actual</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variable Favorable (Unfavorable)</u>
Revenues:			
Telephone subscriber fees	\$ 632,086	\$ 632,086	\$ -
Investment earnings	2,000	1,776	(224)
Total revenues	<u>634,086</u>	<u>633,862</u>	<u>(224)</u>
Expenditures:			
Public Safety:			
Telephone	79,313	151,609	(72,296)
Furniture	63	63	-
Software maintenance	62,102	62,102	-
Hardware maintenance	196,412	59,789	136,623
Training	4,060	4,060	-
Capital outlay - equipment	681,312	680,951	361
S.L. 2010-158 expenditures:			
Telephone	26,904	26,904	-
Capital outlay - equipment	276,653	243,450	33,203
Total expenditures	<u>1,326,819</u>	<u>1,228,928</u>	<u>97,891</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(692,733)</u>	<u>(595,066)</u>	<u>97,667</u>
Other financing sources (uses):			
Capital Lease Obligation issued	603,312	603,312	-
Transfer (out)-General Fund	(214,136)	(214,136)	-
Fund Balance Appropriated	303,557	-	303,557
Total other financing sources (uses)	<u>692,733</u>	<u>389,176</u>	<u>303,557</u>
Net change in fund balance	<u>\$ -</u>	<u>(205,890)</u>	<u>\$ (205,890)</u>
Fund balance, July 1		<u>779,610</u>	
Fund balance, June 30		<u>\$ 573,720</u>	

Cabarrus County, North Carolina
Community Development Block Grant Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>
Revenues:				
Home consortium	\$ 258,604	\$ 120,870	\$ 48,283	\$ 169,153
Scattered site rehabilitation 10-C	400,000	-	199,306	199,306
Scattered site program revenues	10,000	10,000	-	10,000
	<u>668,604</u>	<u>130,870</u>	<u>247,589</u>	<u>378,459</u>
Total revenues				
Expenditures:				
Economic and physical development:				
Home Consortium:				
Consultants	14,638	6,506	3,087	9,593
Sub-contractor construction	313,966	138,846	56,171	195,017
Total home consortium	<u>328,604</u>	<u>145,352</u>	<u>59,258</u>	<u>204,610</u>
Scattered site rehabilitation:				
Consultants	50,000	705	15,456	16,161
Sub-contractor construction	320,000	-	170,835	170,835
Urgent repair	40,000	-	12,310	12,310
Total scattered site rehabilitation	<u>410,000</u>	<u>705</u>	<u>198,601</u>	<u>199,306</u>
Total expenditures	<u>738,604</u>	<u>146,057</u>	<u>257,859</u>	<u>403,916</u>
Revenues over (under) expenditures	<u>(70,000)</u>	<u>(15,187)</u>	<u>(10,270)</u>	<u>(25,457)</u>
Other financing sources:				
Transfer in - General Fund	<u>70,000</u>	<u>40,000</u>	<u>30,000</u>	<u>70,000</u>
Total other financing sources	<u>70,000</u>	<u>40,000</u>	<u>30,000</u>	<u>70,000</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 24,813</u>	19,730	<u>\$ 44,543</u>
Fund balance, July 1			<u>24,813</u>	
Fund balance, June 30			<u>\$ 44,543</u>	

Cabarrus County, North Carolina
Cabarrus Arena and Events Center Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	<u>Actual</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues:			
County Fair:			
Program fees	\$ 642,286	\$ 615,594	\$ (26,692)
Investment earnings	1,500	1,774	274
Donations - Tourism Authority	100,000	100,000	-
Miscellaneous	10,500	11,343	843
Total County Fair	<u>754,286</u>	<u>728,711</u>	<u>(25,575)</u>
Tourism:			
Donations - Tourism Authority	<u>75,000</u>	<u>91,184</u>	<u>16,184</u>
Total revenues	<u>829,286</u>	<u>819,895</u>	<u>(9,391)</u>
Expenditures:			
Cultural and recreational:			
Arena and Events Center:			
Management Company	734,698	625,346	109,352
Event expense	75,000	-	75,000
Other operating expenses	265,597	256,517	9,080
Total arena and events center	<u>1,075,295</u>	<u>881,863</u>	<u>193,432</u>
County Fair:			
Salaries and employee benefits	131,878	131,853	25
Other operating expenses	482,408	461,182	21,226
Total county fair	<u>614,286</u>	<u>593,035</u>	<u>21,251</u>
Total expenditures	<u>1,689,581</u>	<u>1,474,898</u>	<u>214,683</u>
Revenues over (under) expenditures	<u>(860,295)</u>	<u>(655,003)</u>	<u>205,292</u>
Other financing sources:			
Transfer in - General Fund	734,698	625,346	109,352
Fund Balance Appropriated	125,597	-	125,597
Total other financing sources	<u>860,295</u>	<u>625,346</u>	<u>234,949</u>
Net change in fund balance	<u>\$ -</u>	<u>(29,657)</u>	<u>\$ (29,657)</u>
Fund balance, July 1		<u>513,593</u>	
Fund balance, June 30		<u>\$ 483,936</u>	

Cabarrus County, North Carolina
Fire Districts Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Property tax collections	\$ 2,731,427	\$ 2,706,584	\$ (24,843)
Total revenues	<u>2,731,427</u>	<u>2,706,584</u>	<u>(24,843)</u>
Expenditures:			
Public Safety	<u>2,731,427</u>	<u>2,706,584</u>	<u>24,843</u>
Total expenditures	<u>2,731,427</u>	<u>2,706,584</u>	<u>24,843</u>
Net change in fund balance	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, July 1		<u>-</u>	
Fund balance, June 30		<u>\$ -</u>	

Cabarrus County, North Carolina
Sheriff's Department Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual</u>	
			<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
Federal Forfeiture Sharing	\$ 99,923	\$ 99,922	\$ -	\$ 99,922
Federal Forfeiture Sharing -Treasury	253,930	253,929	-	253,929
NC Substance Control Tax	321,193	300,451	10,529	310,980
Firing Range fees	8,000	5,426	3,313	8,739
Investment earnings:			-	
Federal Forfeiture sharing	17,000	16,382	288	16,670
NC Substance Control Tax	54,015	52,231	559	52,790
Firing Range	425	173	9	182
Total revenues	<u>754,486</u>	<u>728,514</u>	<u>14,698</u>	<u>743,212</u>
Expenditures:				
Public Safety	622,413	247,862	20,209	268,071
Capital Outlay:				
Vehicles	<u>309,524</u>	<u>309,524</u>	<u>-</u>	<u>309,524</u>
Total expenditures	<u>931,937</u>	<u>557,386</u>	<u>20,209</u>	<u>577,595</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(177,451)</u>	<u>171,128</u>	<u>(5,511)</u>	<u>165,617</u>
Other financing sources (uses):				
Transfer in-General Fund	285,138	285,139	-	285,139
Transfer (out)-General Fund	<u>(107,687)</u>	<u>(107,687)</u>	<u>-</u>	<u>(107,687)</u>
Total other financing sources (uses)	<u>177,451</u>	<u>177,452</u>	<u>-</u>	<u>177,452</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 348,580</u>	<u>(5,511)</u>	<u>\$ 343,069</u>
Fund balance, July 1			<u>348,580</u>	
Fund balance, June 30			<u>\$ 343,069</u>	

Cabarrus County, North Carolina
Department of Aging Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual</u>	
			<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
Contributions and private donations	\$ 173,996	\$ 169,275	\$ 6,170	\$ 175,445
Investment earnings	13,855	13,015	293	13,308
Total revenues	<u>187,851</u>	<u>182,290</u>	<u>6,463</u>	<u>188,753</u>
Expenditures:				
Human Services:				
Special Projects	<u>187,851</u>	<u>68,565</u>	<u>280</u>	<u>68,845</u>
Total expenditures	<u>187,851</u>	<u>68,565</u>	<u>280</u>	<u>68,845</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 113,725</u>	6,183	<u>\$ 119,908</u>
Fund balance, July 1			<u>113,725</u>	
Fund balance, June 30			<u>\$ 119,908</u>	

Cabarrus County, North Carolina
Parks and Recreation Commission Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual</u>	
			<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
Contributions and private donations	\$ 9,573	\$ 9,573	\$ -	\$ 9,573
Investment earnings	3,584	3,589	-	3,589
Total revenues	<u>13,157</u>	<u>13,162</u>	<u>-</u>	<u>13,162</u>
Expenditures:				
Culture and Recreation:				
Special Projects	<u>13,064</u>	<u>12,210</u>	<u>859</u>	<u>13,069</u>
Total expenditures	<u>13,064</u>	<u>12,210</u>	<u>859</u>	<u>13,069</u>
Excess (deficiency) of revenues over (under) expenditures	<u>93</u>	<u>952</u>	<u>(859)</u>	<u>93</u>
Other financing sources (uses):				
Transfer out - General Fund	<u>(93)</u>	<u>-</u>	<u>(93)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 952</u>	<u>(952)</u>	<u>\$ -</u>
Fund balance, July 1			<u>952</u>	
Fund balance, June 30			<u>\$ -</u>	



Capital Projects Funds

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

Public School Building – collects State public school funds and lottery proceeds and disbursing the funds for smaller non-debt school capital projects.

Justice Center Construction Fund – This fund accounts for the planning, design and construction of a Jail Annex Building, Sheriff’s Administration Building and a Jail Housing Unit.

Construction and Renovations – constructs, renovates and equips larger Capital projects for the County through the use of debt and non-debt sources.

School Construction – This fund accounts for planning, design, construction and/or renovation of schools with Certificates of Participation, Lottery proceeds and contributions from the General and Capital Reserve funds.

2009 School Construction – accounts for the construction and renovation of schools for the Cabarrus County School system through the use of non-debt Capital Reserve funds.

Capital Reserve – maintains funds for future County and School capital projects.

Utility – maintains funds for future County utility projects.

Small Projects – collects and appropriates general fund revenues and federal and State grant funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.

Adequate Facilities – through special legislative authority, collects and appropriates voluntary mitigation fees for school facilities, land, architect, improvements or furniture and fixtures at the direction of the Cabarrus County Board of Commissioners.

Cannon Memorial Library – collects and appropriates contributions and private donations received specifically for the Cabarrus County libraries to purchase books or to use on library programs and projects.

Cabarrus County, North Carolina
Public School Building Capital Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Intergovernmental - State:				
Public School Funds	\$ 2,897,042	\$ 2,897,042	\$ -	\$ 2,897,042
Lottery Proceeds	6,173,306	4,459,751	1,713,555	6,173,306
Lottery Proceeds - Rowan County	128,500	128,500	-	128,500
Total revenues	<u>9,198,848</u>	<u>7,485,293</u>	<u>1,713,555</u>	<u>9,198,848</u>
Expenditures:				
Capital outlay - education:				
Cabarrus County Schools	620,619	620,619	-	620,619
Kannapolis City Schools	104,149	98,651	5,498	104,149
Rowan County	128,500	128,500	-	128,500
Total expenditures	<u>853,268</u>	<u>847,770</u>	<u>5,498</u>	<u>853,268</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,345,580</u>	<u>6,637,523</u>	<u>1,708,057</u>	<u>8,345,580</u>
Other financing sources (uses):				
Transfer in - General Fund	724,768	724,768	-	724,768
Transfer (out) - General Fund	(1,713,555)	-	(1,713,555)	(1,713,555)
Transfer (out) - Capital Projects Fund	(7,356,793)	(7,356,793)	-	(7,356,793)
Total other financing sources (uses)	<u>(8,345,580)</u>	<u>(6,632,025)</u>	<u>(1,713,555)</u>	<u>(8,345,580)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 5,498</u>	<u>(5,498)</u>	<u>\$ -</u>
Fund balance, July 1			<u>5,498</u>	
Fund balance, June 30			<u>\$ -</u>	

Cabarrus County, North Carolina
Justice Center Construction Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
Investment earnings	\$ 2,215,834	\$ 2,219,893	\$ 272	\$ 2,220,165
Total revenues	<u>2,215,834</u>	<u>2,219,893</u>	<u>272</u>	<u>2,220,165</u>
Expenditures:				
Public Safety	143,346	118,131	25,213	143,344
Arbitrage	131,722	131,722	-	131,722
Capital outlay				
Land	4,252,965	4,252,965	-	4,252,965
Jail Annex	16,341,871	16,341,871	-	16,341,871
Sheriff's Administration Building	37,102,007	37,102,007	-	37,102,007
Jail Housing Unit	58,920,884	58,496,576	97,337	58,593,913
7th Floor Sheriff's Admin Renovation	<u>2,500,000</u>	<u>-</u>	<u>1,248,501</u>	<u>1,248,501</u>
Total Capital outlay	<u>119,117,727</u>	<u>116,193,419</u>	<u>1,345,838</u>	<u>117,539,257</u>
Total expenditures	<u>119,392,795</u>	<u>116,443,272</u>	<u>1,371,051</u>	<u>117,814,323</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(117,176,961)</u>	<u>(114,223,379)</u>	<u>(1,370,779)</u>	<u>(115,594,158)</u>
Other financing sources (uses):				
Issuance of debt-Installment Financing	15,000,000	15,000,000	-	15,000,000
Issuance of debt-Certificates of Participation	92,405,000	92,405,000	-	92,405,000
Premium on issuance of Certificates of Participation	1,280,966	1,280,966	-	1,280,966
Transfer in - Capital Reserve Fund	6,458,772	6,458,772	-	6,458,772
Transfer in - General Fund	6,076,843	6,076,843	-	6,076,843
Transfer (out) - Capital Reserve Fund	(1,649,458)	(1,649,458)	-	(1,649,458)
Transfer (out) - General Fund	<u>(2,395,162)</u>	<u>(1,396,193)</u>	<u>(999,029)</u>	<u>(2,395,222)</u>
Total other financing sources (uses)	<u>117,176,961</u>	<u>118,175,930</u>	<u>(999,029)</u>	<u>117,176,901</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,952,551</u>	<u>(2,369,808)</u>	<u>\$ 1,582,743</u>
Fund balance, July 1			<u>3,952,551</u>	
Fund balance, June 30			<u>\$ 1,582,743</u>	

Cabarrus County, North Carolina
Construction and Renovations Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Donations				
Local government	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Private	300,000	300,000	-	300,000
Rental Fees	-	-	234,735	234,735
Total revenues	600,000	600,000	234,735	834,735
Expenditures:				
Improvement				
General Government				
Board of Commissioners				
Engineering Study	9,600	9,600	-	9,600
Governmental Office Complex	344,877	244,877	63,103	307,980
Board of Elections	137,300	72,757	64,543	137,300
Public Safety				
Jail	79,216	-	79,216	79,216
Emergency Management	745,134	197,300	135,810	333,110
Culture & Recreation				
Arena	96,800	-	22,643	22,643
Total Improvements	1,412,927	524,534	365,315	889,849
Capital Outlay:				
Land and Land Improvements				
<i>Culture & Recreation</i>				
Frank Liske Park	1,693,299	1,612,716	80,583	1,693,299
Building and Building Improvements				
<i>General Government</i>				
Board of Elections	2,820,058	1,589,246	603,430	2,192,676
<i>Public Safety</i>				
Jail	1,920,784	-	89,758	89,758
<i>Culture & Recreation</i>				
Wallace Park	3,421,394	3,421,394	-	3,421,394
Equipment and Furniture				
<i>General Government</i>				
Board of Elections	6,409	-	6,409	6,409
<i>Public Safety</i>				
Emergency Management	2,070,504	2,070,504	-	2,070,504
Construction in Progress				
<i>Public Safety</i>				
Emergency Management	443,114	443,114	-	443,114
<i>Human Services</i>				
Social Services	1,193,033	-	95,970	95,970
<i>Culture & Recreation</i>				
Wallace Park	1,810,000	324,265	5,313	329,578
Library	50,000	-	-	-
Total Capital Outlay	15,428,595	9,461,239	881,463	10,342,702
Total expenditures	16,841,522	9,985,773	1,246,778	11,232,551
Excess (deficiency) of revenues over (under) expenditures	(16,241,522)	(9,385,773)	(1,012,043)	(10,397,816)
Other financing sources (uses):				
Lease Financing issued	3,421,394	3,421,394	-	3,421,394
Transfer in - General Fund	3,618,798	3,568,798	50,000	3,618,798
Transfer in - Capital Reserve Fund	10,940,053	7,093,253	3,846,800	10,940,053
Transfer out - General Fund	(1,738,723)	-	(1,738,723)	(1,738,723)
Total other financing sources (uses)	16,241,522	14,083,445	2,158,077	16,241,522
Net change in fund balance	\$ -	\$ 4,697,672	1,146,034	\$ 5,843,706
Fund balance, July 1			4,697,672	
Fund balance, June 30			<u>\$ 5,843,706</u>	

Cabarrus County, North Carolina
School Construction Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2012

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
Revenues:				
Investment earnings	\$ 924,202	\$ 924,202	\$ -	\$ 924,202
Total revenues	924,202	924,202	-	924,202
Expenditures:				
Cost of Debt Issuance	1,159,875	1,159,875	-	1,159,875
Capital outlay - education				
AT Allen Elementary Renovations	484,299	484,299	-	484,299
Cox Mill High	44,449,787	44,449,787	-	44,449,787
Bus Garage	8,566,521	8,566,521	-	8,566,521
Hickory Ridge Middle	4,016,850	4,016,850	-	4,016,850
Patriots Elementary	468,965	468,965	-	468,965
Northwest Elementary	3,500	3,500	-	3,500
Mt Pleasant Middle	-	-	-	-
A L Brown High Addition	945,640	940,640	5,000	945,640
New Kannapols School	2,883,828	2,883,828	-	2,883,828
Total Capital outlay	61,819,390	61,814,390	5,000	61,819,390
Total expenditures	62,979,265	62,974,265	5,000	62,979,265
Excess (deficiency) of revenues over (under) expenditures	(62,055,063)	(62,050,063)	(5,000)	(62,055,063)
Other financing sources (uses):				
Issuance of debt - Installment Financing	7,305,000	7,305,000	-	7,305,000
Issuance of debt - Certificates of Participation	65,665,000	65,665,000	-	65,665,000
Premium on issuance of Certificates of Participation	2,596,482	2,596,482	-	2,596,482
Transfer in - General Fund	3,518,638	3,518,638	-	3,518,638
Transfer in - Capital Projects Fund	3,471,563	3,471,563	-	3,471,563
Transfer in - Special Revenue Fund	1,000,000	1,000,000	-	1,000,000
Transfer in - Capital Reserve Fund	7,246,362	7,246,362	-	7,246,362
Transfer (out) - General Fund	(1,560,183)	(975,492)	(584,691)	(1,560,183)
Transfer (out) - Capital Reserve Fund	(223,189)	(223,189)	-	(223,189)
Transfer (out) - Special Revenue Fund	(700,764)	(700,764)	-	(700,764)
Disbursement for Refunding Installment Financing	(7,305,000)	(7,305,000)	-	(7,305,000)
Disbursement to escrow agent	(18,958,846)	(18,958,846)	-	(18,958,846)
Total other financing sources (uses)	62,055,063	62,639,754	(584,691)	62,055,063
Net change in fund balance	\$ -	\$ 589,691	(589,691)	\$ -
Fund balance, July 1			589,691	
Fund balance, June 30			\$ -	

Cabarrus County, North Carolina
2009 School Construction Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2012

	<u>Actual</u>			
	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Investment earnings	\$ 1,888	\$ 1,888	\$ -	\$ 1,888
Total revenues	<u>1,888</u>	<u>1,888</u>	<u>-</u>	<u>1,888</u>
Expenditures:				
Education - Legal	177,553	177,553	-	177,553
Capital outlay - education				
AT Allen Elementary	977,685	977,685	-	977,685
Charles E. Boger Elementary Addition	1,594,874	1,579,539	15,335	1,594,874
Carl A. Furr Elementary Addition	1,750,776	1,750,776	-	1,750,776
Hickory Ridge Middle	478,427	478,427	-	478,427
Patriots Elementary	1,845,888	1,845,888	-	1,845,888
Mt. Pleasant Middle	53,685	53,685	-	53,685
Harold E. Winkler Middle	2,857,680	2,857,680	-	2,857,680
Total Capital outlay	<u>9,559,015</u>	<u>9,543,680</u>	<u>15,335</u>	<u>9,559,015</u>
Total expenditures	<u>9,736,568</u>	<u>9,721,233</u>	<u>15,335</u>	<u>9,736,568</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,734,680)</u>	<u>(9,719,345)</u>	<u>(15,335)</u>	<u>(9,734,680)</u>
Other financing sources (uses):				
Transfer in - Capital Reserve Fund	10,090,377	10,090,377	-	10,090,377
Transfer (out) - General Fund	(155,697)	-	(155,697)	(155,697)
Transfer (out) - Capital Project Fund	(200,000)	(200,000)	-	(200,000)
Total other financing sources (uses)	<u>9,734,680</u>	<u>9,890,377</u>	<u>(155,697)</u>	<u>9,734,680</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 171,032</u>	<u>(171,032)</u>	<u>\$ -</u>
Fund balance, July 1			<u>171,032</u>	
Fund balance, June 30			<u>\$ -</u>	

Cabarrus County, North Carolina
Capital Reserve Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Contribution - Tourism Authority	\$ 175,000	\$ -	\$ 191,184	\$ 191,184
Investment earnings	269,142	266,915	10,603	277,518
Total revenues	<u>444,142</u>	<u>266,915</u>	<u>201,787</u>	<u>468,702</u>
Expenditures:				
Education:				
Rowan Cabarrus Community College	280,043	-	-	-
Building improvements	4,329,556	-	-	-
Total expenditures	<u>4,609,599</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,165,457)</u>	<u>266,915</u>	<u>201,787</u>	<u>468,702</u>
Other financing sources (uses):				
Transfer in - General Fund	33,460,841	33,460,841	-	33,460,841
Transfer (out) - General Fund	(3,057,005)	(3,057,005)	-	(3,057,005)
Transfer (out) - Capital Project Fund	(25,838,379)	(21,816,579)	(3,846,800)	(25,663,379)
Transfer (out) - Special Revenue Fund	(400,000)	(400,000)	-	(400,000)
Total other financing sources (uses)	<u>4,165,457</u>	<u>8,187,257</u>	<u>(3,846,800)</u>	<u>4,340,457</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 8,454,172</u>	(3,645,013)	<u>\$ 4,809,159</u>
Fund balance, July 1			<u>8,454,172</u>	
Fund balance, June 30			<u>\$ 4,809,159</u>	

Cabarrus County, North Carolina
Utility Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>
Revenues:				
Assessment fees	\$ 598,904	\$ 598,904	\$ -	\$ 598,904
Investment earnings	95,299	95,029	35	95,064
Total revenues	<u>694,203</u>	<u>693,933</u>	<u>35</u>	<u>693,968</u>
Expenditures:				
Environmental Protection:				
Urgent Repair	73,983	61,040	4,081	65,121
Water line improvements	620,220	605,140	-	605,140
Total expenditures	<u>694,203</u>	<u>666,180</u>	<u>4,081</u>	<u>670,261</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 27,753</u>	(4,046)	<u>\$ 23,707</u>
Fund balance, July 1			<u>27,753</u>	
Fund balance, June 30			<u>\$ 23,707</u>	

Cabarrus County, North Carolina
Small Projects Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2012

	<u>Actual</u>			
	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Board of Elections:				
HAVA Title I grants	\$ 18,015	\$ 18,015	\$ -	\$ 18,015
Investment earnings	30,206	30,590	351	30,941
Total Board of Elections	<u>48,221</u>	<u>48,605</u>	<u>351</u>	<u>48,956</u>
Commerce:				
NC Tobacco Trust Grant	75,000	-	17,598	17,598
Total Commerce				
Cooperative Extension:				
State Agricultural Grant	675,000	100,777	574,223	675,000
Contributions and donations	-	-	-	-
Investment earnings	208	134	114	248
Total Cooperative Extension	<u>675,208</u>	<u>100,911</u>	<u>574,337</u>	<u>675,248</u>
Elma Lomax Incubator Farm:				
Contributions and donations	154,029	152,600	-	152,600
Deferred tax collections	82,498	81,487	235,177	316,664
Program fees	4,185	-	2,556	2,556
Investment earnings	6,566	6,450	688	7,138
Total Lomax Incubator Farm	<u>247,278</u>	<u>240,537</u>	<u>238,421</u>	<u>478,958</u>
Register of Deeds:				
Automation & enhancement fees	983,643	779,103	103,009	882,112
Investment earnings	37,303	35,826	436	36,262
Total Register of Deeds	<u>1,020,946</u>	<u>814,929</u>	<u>103,445</u>	<u>918,374</u>
Soil & Water:				
NC Clean Water Management Grant	521,833	-	188,322	188,322
Clear Creek Grant	35,000	35,000	-	35,000
Contributions and donations	2,550	2,250	300	2,550
EEP contract	16,900	2,400	825	3,225
Program fees	5,975	3,974	964	4,938
Investment earnings	1,700	1,483	4	1,487
Total Soil & Water	<u>583,958</u>	<u>45,107</u>	<u>190,415</u>	<u>235,522</u>
Total revenues	<u>2,650,611</u>	<u>1,250,089</u>	<u>1,124,567</u>	<u>2,374,656</u>
Expenditures:				
Operations:				
General Govt - Board of Elections	414,485	15,003	34,398	49,401
General Govt - Register of Deeds	917,993	729,236	54,034	783,270
Economic Development - Commerce	75,000	-	17,567	17,567
Economic Development - Elma Lomax	540,079	25,748	113,858	139,606
Environmental Protection - Soil & Water	579,983	1,386	199,181	200,567
Human Services - Cooperative Extension	1,478,516	309,654	1,413,020	1,722,674
Total Operations	<u>4,006,056</u>	<u>1,081,027</u>	<u>1,832,058</u>	<u>2,913,085</u>
Capital Outlay:				
Land and Land Improvements	11,130	11,131	-	11,131
Equipment and Furniture	62,737	46,710	-	46,710
Vehicles and Motorized Equipment	24,974	24,974	-	24,974
Total Capital Outlay	<u>98,841</u>	<u>82,815</u>	<u>-</u>	<u>82,815</u>
Total expenditures	<u>4,104,897</u>	<u>1,163,842</u>	<u>1,832,058</u>	<u>2,995,900</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,454,286)</u>	<u>86,247</u>	<u>(707,491)</u>	<u>(621,244)</u>
Other Financing Sources (Uses):				
Transfer in-General Fund	911,532	451,532	460,000	911,532
Transfer out-General Fund	(7,246)	-	(7,246)	(7,246)
Transfer in-Capital Reserve Fund	550,000	550,000	-	550,000
Total other financing sources (uses)	<u>1,454,286</u>	<u>1,001,532</u>	<u>452,754</u>	<u>1,454,286</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 1,087,779</u>	<u>(254,737)</u>	<u>\$ 833,042</u>
Fund balance, July 1			1,087,779	
Fund balance, June 30			<u>\$ 833,042</u>	

Cabarrus County, North Carolina
Adequate Facilities Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2012

	<u>Actual</u>			
	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
Adequate facilities fees	\$ 8,419,775	\$ 7,094,506	\$ 793,610	\$ 7,888,116
Investment earnings	245,986	241,892	3,983	245,875
Total revenues	<u>8,665,761</u>	<u>7,336,398</u>	<u>797,593</u>	<u>8,133,991</u>
Expenditures:				
Education	<u>2,570,098</u>	<u>243,936</u>	<u>18,144</u>	<u>262,080</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,095,663</u>	<u>7,092,462</u>	<u>779,449</u>	<u>7,871,911</u>
Other financing sources (uses):				
Transfer in-General Fund	97,750	97,750	-	97,750
Transfer in-Capital Projects Fund	700,764	700,764	-	700,764
Transfer in-Capital Reserve Fund	445,915	445,915	-	445,915
Transfer (out)-Capital Projects Fund	<u>(7,340,092)</u>	<u>(7,340,092)</u>	<u>-</u>	<u>(7,340,092)</u>
Total other financing sources (uses)	<u>(6,095,663)</u>	<u>(6,095,663)</u>	<u>-</u>	<u>(6,095,663)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 996,799</u>	779,449	<u>\$ 1,776,248</u>
Fund balance, July 1			<u>996,799</u>	
Fund balance, June 30			<u>\$ 1,776,248</u>	

Cabarrus County, North Carolina
Cannon Memorial Library Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund
Balances - Budget and Actual
From Inception and for the Fiscal Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Prior Year</u>	<u>Actual</u>	
			<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
Contributions and donations	\$ 763,621	\$ 762,229	\$ 1,401	\$ 763,630
Investment earnings	198,352	198,016	-	198,016
Total revenues	<u>961,973</u>	<u>960,245</u>	<u>1,401</u>	<u>961,646</u>
Expenditures:				
Cultural and Recreation:				
Special Projects	<u>3,585</u>	<u>3,585</u>	<u>164</u>	<u>3,749</u>
Total expenditures	<u>3,585</u>	<u>3,585</u>	<u>164</u>	<u>3,749</u>
Excess (deficiency) of revenues over (under) expenditures	958,388	956,660	1,237	957,897
Other financing sources (uses):				
Transfer (out)-General Fund	<u>(958,388)</u>	<u>(954,007)</u>	<u>-</u>	<u>(954,007)</u>
Total other financing sources (uses)	<u>(958,388)</u>	<u>(954,007)</u>	<u>-</u>	<u>(954,007)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 2,653</u>	1,237	<u>\$ 3,890</u>
Fund balance, July 1			<u>2,653</u>	
Fund balance, June 30			<u>\$ 3,890</u>	

Fiduciary Funds

Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds

Department of Social Services Agency Fund is used to account for money deposited with the County through the Social Services Department under a program which manages the financial affairs of persons unable or incapable of managing them on their own.

Charitable Campaign Agency Fund is used to account for money County employees contribute through annual one time giving and through payroll deductions for the purpose of distribution to charitable non-profit agencies in our area. One hundred percent of the money collected is distributed to the charitable non-profit agencies.

Undistributed Taxes Agency Fund is used to accumulate collected property taxes before they are distributed to local municipalities.

Intergovernmental Agency Fund is used to accumulate fines and forfeitures before they are distributed to the local School Boards; accounts for the accumulation of the three percent interest on the first month of delinquent motor vehicle taxes that the County is required to remit to the North Carolina Department of Motor Vehicles; and accounts for the accumulation of Register of Deeds fees that the County is required to remit to the State of North Carolina.

Sheriff Civil Agency Fund is used to account for collections of civil writs from citizens prior to distribution to plaintiff.

Jail Commissary Agency Fund is used to account for an inmate's money deposited with the County when an inmate is housed at the County Jail. The money can be used by the inmate to purchase commissary items. Any unused monies are returned to the inmate upon their release.

Cabarrus County, North Carolina
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2012

	Balance June 30, 2011	Additions	Deductions	Balance June 30, 2012
Department of Social Services				
Assets:				
Cash and cash equivalents	\$ 61,838	\$ 244,879	\$ 227,007	\$ 79,710
Interest receivable	11	11	-	22
Total	<u>\$ 61,849</u>	<u>\$ 244,890</u>	<u>\$ 227,007</u>	<u>\$ 79,732</u>
Liabilities:				
Accounts payable	\$ 2,100	\$ 217,697	\$ 212,735	\$ 7,062
Due to program participants	59,749	243,476	230,555	72,670
Total	<u>\$ 61,849</u>	<u>\$ 461,173</u>	<u>\$ 443,290</u>	<u>\$ 79,732</u>
Charitable Campaign				
Assets:				
Cash and cash equivalents	\$ 28,084	\$ 65,781	\$ 64,135	\$ 29,730
Accounts receivable	2,211	2,130	2,211	2,130
Total	<u>\$ 30,295</u>	<u>\$ 67,911</u>	<u>\$ 66,346</u>	<u>\$ 31,860</u>
Liabilities:				
Accounts payable	\$ -	\$ 92,945	\$ 65,763	\$ 27,182
Due to program participants	30,295	63,470	89,087	4,678
Total	<u>\$ 30,295</u>	<u>\$ 156,415</u>	<u>\$ 154,850</u>	<u>\$ 31,860</u>
Undistributed Taxes				
Assets:				
Cash and cash equivalents	\$ 534,700	\$ 182,153,940	\$ 182,210,615	\$ 478,025
Liabilities:				
Accounts payable	\$ -	\$ 26,451,026	\$ 26,451,026	\$ -
Intergovernmental payable - Municipalities	534,700	199,817,889	199,874,564	478,025
Total	<u>\$ 534,700</u>	<u>\$ 226,268,915</u>	<u>\$ 226,325,590</u>	<u>\$ 478,025</u>
Intergovernmental				
Assets:				
Cash and cash equivalents	\$ 155,706	\$ 1,984,950	\$ 2,028,752	\$ 111,904
Accounts receivable	10,512	10,544	10,511	10,545
Total	<u>\$ 166,218</u>	<u>\$ 1,995,494</u>	<u>\$ 2,039,263</u>	<u>\$ 122,449</u>
Liabilities:				
Accounts payable	\$ -	\$ 1,774,561	\$ 1,766,639	\$ 7,922
Due to Schools - Fines & Forfeitures	153,897	1,588,713	1,637,299	105,311
Due to State of NC Register of Deeds Deed of Trust	2,605	117,291	119,896	-
Due to State of NC Department of Motor Vehicles	9,716	158,487	158,987	9,216
Total	<u>\$ 166,218</u>	<u>\$ 3,639,052</u>	<u>\$ 3,682,821</u>	<u>\$ 122,449</u>
Sheriff Civil Records				
Assets:				
Cash and cash equivalents	\$ 4,485	\$ 865,184	\$ 862,171	\$ 7,498
Liabilities:				
Accounts payable	\$ -	\$ 867,654	\$ 867,620	\$ 34
Due to courts	4,485	864,634	861,655	7,464
Total	<u>\$ 4,485</u>	<u>\$ 1,732,288</u>	<u>\$ 1,729,275</u>	<u>\$ 7,498</u>
Jail Commissary				
Assets:				
Cash and cash equivalents	\$ 26,177	\$ 455,494	\$ 441,470	\$ 40,201
Liabilities:				
Due to jail inmates	26,177	455,494	441,470	40,201
Total	<u>\$ 26,177</u>	<u>\$ 455,494</u>	<u>\$ 441,470</u>	<u>\$ 40,201</u>
Total All Agency Funds				
Assets:				
Cash and cash equivalents	\$ 810,990	\$ 185,770,228	\$ 185,834,150	\$ 747,068
Accounts receivable	12,723	12,674	12,722	12,675
Interest receivable	11	11	-	22
Total	<u>\$ 823,724</u>	<u>\$ 185,782,913</u>	<u>\$ 185,846,872</u>	<u>\$ 759,765</u>
Liabilities:				
Accounts payable	\$ 2,100	\$ 29,403,883	\$ 29,363,783	\$ 42,200
Due to courts	4,485	864,634	861,655	7,464
Due to jail inmates	26,177	455,494	441,470	40,201
Due to municipalities	534,700	199,817,889	199,874,564	478,025
Due to program participants	90,044	306,946	319,642	77,348
Due to schools	153,897	1,588,713	1,637,299	105,311
Due to State of NC Register of Deeds Deed of Trust Fur	2,605	117,291	119,896	-
Due to State of NC Department of Motor Vehicles	9,716	158,487	158,987	9,216
Total	<u>\$ 823,724</u>	<u>\$ 232,713,337</u>	<u>\$ 232,777,296</u>	<u>\$ 759,765</u>



Internal Service Funds

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other department or agencies of the County on a cost reimbursement basis

Workers Compensation Fund was established as a self-insurance fund to accumulate claim reserves and to pay claims and administrative fees from workman's compensation liability.

Self-Insured Hospitalization Fund was established as a self-insurance fund for employee health insurance coverage. The employee's premium and the County's contribution are deposited in this fund. Payments for health coverage are made to a third-party administrator for the statement of claims plus administrative expenses.

Cabarrus County, North Carolina
Internal Service Fund
Statement of Net Assets
June 30, 2012

	Self-Insured Hospitalization Fund
<u>Assets</u>	
Cash and cash equivalents	\$ 4,116,976
Accounts receivable	1,740
Interest receivable	2,361
Prepaid expenses	<u>118,343</u>
Total assets	<u>4,239,420</u>
<u>Liabilities</u>	
Accounts payable	83,551
Amounts payable for future claims	<u>1,886,378</u>
Total liabilities	<u>1,969,929</u>
<u>Net assets</u>	
Unrestricted	<u>2,269,491</u>
Total Net Assets	<u><u>\$ 2,269,491</u></u>

Cabarrus County, North Carolina
Internal Service Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Net Assets
For the Year Ended June 30, 2012

	Worker's Compensation Fund	Self-Insured Hospitalization Fund	Total
Operating revenues:			
Insurance premiums	\$ -	\$ 8,137,288	\$ 8,137,288
Insurance refunds	-	120,016	120,016
Total operating revenues	-	8,257,304	8,257,304
Operating expenses:			
General and administrative	-	1,710,650	1,710,650
Claims	350,000	9,116,100	9,466,100
Total operating expenses	350,000	10,826,750	11,176,750
Operating income (loss)	(350,000)	(2,569,446)	(2,919,446)
Nonoperating revenues:			
Early retiree reinsurance program grant (ERRP)	-	96,067	96,067
Investment earnings	-	6,391	6,391
Total nonoperating revenues	-	102,458	102,458
Income (loss) before transfers	(350,000)	(2,466,988)	(2,816,988)
Transfers:			
Transfers in - General Fund	-	2,000,000	2,000,000
Total transfers	-	2,000,000	2,000,000
Change in net assets	(350,000)	(466,988)	(816,988)
Net assets, July 1	350,000	2,736,479	3,086,479
Net assets, June 30	\$ -	\$ 2,269,491	\$ 2,269,491

Cabarrus County, North Carolina
Workers Compensation Internal Service Fund
Schedule of Revenues and Expenditures - Financial Plan & Actual (Non-GAAP)
For the Year Ended June 30, 2012

	<u>Financial Plan</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Operating revenues:			
Insurance premiums	\$ -	\$ -	\$ -
Nonoperating revenues:			
Investment earnings	-	-	-
Total revenues	-	-	-
Expenditures:			
General and administrative	-	-	-
Claims	350,000	350,000	-
Total expenditures	350,000	350,000	-
Revenues over (under) expenditures	(350,000)	(350,000)	-
Transfers:			
Transfers in - General Fund	-	-	-
Revenues and transfers over (under) expenditures	(350,000)	(350,000)	-
Fund Balance Appropriated	350,000	-	(350,000)
Revenues over (under) expenditures	<u>\$ -</u>	(350,000)	<u>\$ (350,000)</u>
Change in net assets		<u>\$ (350,000)</u>	

Cabarrus County, North Carolina
Self Insured Hospitalization Internal Service Fund
Schedule of Revenues and Expenditures - Financial Plan & Actual (Non-GAAP)
For the Year Ended June 30, 2012

	<u>Financial Plan</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Operating revenues:			
Insurance premiums	\$ 8,094,389	\$ 8,137,288	\$ 42,899
Insurance refunds	119,341	120,016	675
Total operating revenues	<u>8,213,730</u>	<u>8,257,304</u>	<u>43,574</u>
Nonoperating revenues:			
Early retiree reinsurance program grant (ERRP)	96,066	96,067	1
Investment earnings	10,500	6,391	(4,109)
Total nonoperating revenues	<u>106,566</u>	<u>102,458</u>	<u>(4,108)</u>
Total revenues	<u>8,320,296</u>	<u>8,359,762</u>	<u>39,466</u>
Expenditures:			
General and administrative	1,738,968	1,710,650	28,318
Claims	9,073,787	9,116,100	(42,313)
Total expenditures	<u>10,812,755</u>	<u>10,826,750</u>	<u>(13,995)</u>
Revenues over (under) expenditures	<u>(2,492,459)</u>	<u>(2,466,988)</u>	<u>25,471</u>
Transfers:			
Transfers in - General Fund	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
Revenues and transfers over (under) expenditures	<u>(492,459)</u>	<u>(466,988)</u>	<u>25,471</u>
Fund Balance Appropriated	<u>492,459</u>	<u>-</u>	<u>(492,459)</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>(466,988)</u>	<u>\$ (466,988)</u>
Change in net assets		<u>\$ (466,988)</u>	

Cabarrus County, North Carolina
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2012

	Worker's Compensation Fund	Self-Insured Hospitalization Fund	Total
Cash flows from operating activities:			
Cash received from departments	\$ -	\$ 8,172,748	\$ 8,172,748
Cash paid to suppliers for goods and services	(350,000)	(10,250,976)	(10,600,976)
Net cash provided (used) by operating activities	(350,000)	(2,078,228)	(2,428,228)
Cash flows from non-capital related financing activities:			
Other nonoperating revenues	-	96,067	96,067
Transfers from other funds	-	2,000,000	2,000,000
Net cash provided (used) by non-capital financing activities	-	2,096,067	2,096,067
Cash flows from investing activities:			
Interest received on investments	-	5,365	5,365
Net cash provided (used) by investing activities	-	5,365	5,365
Net increase (decrease) in cash and cash equivalents	(350,000)	23,204	(326,796)
Cash and cash equivalents - July 1	350,000	4,093,772	4,443,772
Cash and cash equivalents - June 30	\$ -	\$ 4,116,976	\$ 4,116,976
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ (350,000)	\$ (2,569,446)	\$ (2,919,446)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Changes in assets and liabilities:			
(Increase) in accounts receivable and prepaid expenses	-	(84,556)	(84,556)
Increase in accounts payable and accrued liabilities	-	575,774	575,774
Total adjustments	-	491,218	491,218
Net cash provided (used) by operating activities	\$ (350,000)	\$ (2,078,228)	\$ (2,428,228)



Other Schedules

Tax Receivable and Tax Levy schedules report the balance of the past ten years of tax levies and provides detailed information concerning the current tax assessment and levy.

General Fund accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.

Certificates of Participation Capital Projects Fund is a major fund that accounts for planning, design, construction and/or renovation of schools with Certificates of Participation, Lottery proceeds and contributions from the Special Revenue and Capital Reserve funds.

Qualified School Construction Bond Capital Projects Fund is a major fund that accounts for planning, design, renovations and repairs of schools with Certificates of Participation. An interest subsidy payment will be received from the federal government for a majority of the interest paid.

Landfill Fund is used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The schedule presents the results of operation for the Landfill on the modified accrual basis for comparison to the legally adopted budget. A reconciliation of the modified accrual basis to the full accrual basis (per generally accepted accounting principles) follows the schedule.

Cabarrus County, North Carolina
Schedule of Ad Valorem Taxes Receivable
June 30, 2012

<u>Fiscal Year Ended June 30</u>	<u>Uncollected Balance June 30, 2011</u>	<u>Additions</u>	<u>Collections and Credits</u>	<u>Uncollected Balance June 30, 2012</u>
2012	\$ -	\$ 133,179,605	\$ 128,622,399	\$ 4,557,206
2011	3,764,132	-	2,442,438	1,321,694
2010	1,150,540	-	446,477	704,063
2009	485,737	-	102,644	383,093
2008	255,974	-	136,885	119,089
2007	112,547	-	7,125	105,422
2006	106,760	-	8,194	98,566
2005	75,014	-	2,809	72,205
2004	87,714	-	3,089	84,625
2003	163,802	-	1,740	162,062
2002	<u>65,125</u>	<u>-</u>	<u>65,125</u>	<u>-</u>
	<u>\$ 6,267,345</u>	<u>\$ 133,179,605</u>	<u>\$ 131,838,925</u>	<u>\$ 7,608,025</u>
Less: allowance for uncollectible accounts:				
General Fund				<u>(2,870,933)</u>
Ad valorem taxes receivable - net:				
General Fund				<u>\$ 4,737,092</u>
<u>Reconcilement with revenues:</u>				
Ad valorem taxes - General Fund				\$ 131,118,395
Penalties collected on ad valorem taxes - Agency Fund				218,872
Reconciling items:				
Taxes written off				191,950
Abatements				107,110
Collections of taxes over 10 years old				(3,415)
Deferred Taxes				<u>206,013</u>
Total reconciling items				<u>501,658</u>
Total collections and credits				<u>\$ 131,838,925</u>

Cabarrus County, North Carolina
Analysis of Current Tax Levy
For the Year Ended June 30, 2012

	<u>County-Wide</u>			<u>Total Levy</u>	
	<u>Property</u>	<u>Rate</u>	<u>Total</u>	<u>Property</u>	<u>Registered</u>
	<u>Valuation</u>				
				<u>Motor</u>	<u>Motor</u>
				<u>Vehicles</u>	<u>Vehicles</u>
Original levy					
Property taxed at current year's rate	\$ 20,672,459,029	0.63	\$130,234,713	\$124,626,101	\$5,608,612
Motor vehicles taxed at prior year's rate	523,988,952	0.63	3,300,548	-	3,300,548
Penalties	-		109,253	109,253	-
Total	21,196,447,981		133,644,514	124,735,354	8,909,160
Discoveries					
Current year taxes					
Current year's rate	56,703,920	0.63	357,148	312,862	44,286
Prior year's rate	5,025,800		31,576	-	31,576
Prior year taxes	-		618,568	618,568	-
Penalties	-		142,862	142,862	-
Total	61,729,720		1,150,154	1,074,292	75,862
Abatements					
Current year's rate	(244,890,880)		(1,542,647)	(1,473,022)	(69,625)
Prior year's rate	(9,163,235)		(57,728)	-	(57,728)
Penalties	-		(14,688)	(14,688)	-
Total	(254,054,115)		(1,615,063)	(1,487,710)	(127,353)
Total property valuation	<u>\$ 21,004,123,586</u>				
Net levy			133,179,605	124,321,936	8,857,669
Uncollected taxes at June 30, 2012 (Schedule 26)			4,557,206	3,670,111	887,095
Current year's taxes collected (Schedule 26)			<u>\$ 128,622,399</u>	<u>\$ 120,651,825</u>	<u>\$ 7,970,574</u>
Current year collection percentage			96.58%	97.05%	89.99%

**Cabarrus County, North Carolina
Analysis of Current Tax Levy
County-Wide Levy
For the Year Ended June 30, 2012**

Secondary Market Disclosures:

Assessed Valuation:	
Assessment Ratio ¹	100%
Real Property	\$ 18,049,710,020
Personal Property	2,668,575,911
Public Service Companies ²	<u>285,837,655</u>
 Total Assessed Valuation	 <u><u>\$ 21,004,123,586</u></u>
 Tax Rate per \$100	 0.63
Levy ³	\$ 133,179,605

In addition to the County-wide rate, the following lists the levy by the County on behalf of fire protection districts for the fiscal year ended June 30, 2012:

Fire Protection Districts ⁴	\$ 2,519,523
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¹ Percentage of appraised value has been established by statute

² Valuation of railroads, telephone companies and other utilities as determined by the North Carolina Property Tax Commission

³ The levy includes penalties

⁴ Excludes motor vehicle taxes

Cabarrus County, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the year ended June 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Ad Valorem Taxes:			
Taxes - Current	\$ 128,593,744	\$ 128,199,584	\$ (394,160)
Taxes - Delinquent	1,904,000	2,918,811	1,014,811
Interest	545,000	729,317	184,317
Total	<u>131,042,744</u>	<u>131,847,712</u>	<u>804,968</u>
Local Option Sales Taxes:			
Sales tax - one cent	11,287,239	13,651,330	2,364,091
Sales tax - half cent (40)	6,461,354	7,062,414	601,060
Sales tax - half cent (42)	6,982,210	8,182,115	1,199,905
Sales tax - half cent (44)	-	131,022	131,022
Sales tax - half cent (46)	3,036,000	4,022,347	986,347
Sales tax fire districts	510,412	558,291	47,879
Total	<u>28,277,215</u>	<u>33,607,519</u>	<u>5,330,304</u>
Other Taxes:			
Franchise fees	550,000	557,870	7,870
Gross receipts tax	100,000	128,537	28,537
Heavy equipment tax	5,000	10,363	5,363
Disposal Tax on White Goods	45,000	55,940	10,940
Total	<u>700,000</u>	<u>752,710</u>	<u>52,710</u>
Intergovernmental Revenues:			
Federal and state grants	19,022,912	19,854,276	831,364
Court facilities fees	415,000	360,341	(54,659)
ABC profit distribution	65,000	86,843	21,843
Other intergovernmental	22,000	99,283	77,283
Total	<u>19,524,912</u>	<u>20,400,743</u>	<u>875,831</u>
Permits and Fees:			
Inspection fees	1,155,400	1,739,366	583,966
Register of deeds	1,257,950	1,606,363	348,413
Other permits	105,830	160,515	54,685
Total	<u>2,519,180</u>	<u>3,506,244</u>	<u>987,064</u>
Sales and Services:			
Rental fees	45,000	43,567	(1,433)
Ambulance fees	3,756,500	4,531,711	775,211
Jail fees	299,000	432,771	133,771
Library fees	148,685	134,231	(14,454)
Recreation fees	247,950	314,449	66,499
Social services	1,729,839	1,412,271	(317,568)
Tax collection fees	331,839	396,341	64,502
Other sales and services	2,505,641	2,808,609	302,968
Total	<u>9,064,454</u>	<u>10,073,950</u>	<u>1,009,496</u>
Investment Earnings:			
Interest on investments	180,000	201,077	21,077
Total	<u>180,000</u>	<u>201,077</u>	<u>21,077</u>

**Cabarrus County, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the year ended June 30, 2012**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Miscellaneous:			
Private contributions and donations	245,194	508,154	262,960
Sale of materials and capital assets	50,000	43,279	(6,721)
Other	11,075	26,691	15,616
Total	<u>306,269</u>	<u>578,124</u>	<u>271,855</u>
Total revenues	<u>191,614,774</u>	<u>200,968,079</u>	<u>9,353,305</u>
Expenditures:			
General Government			
Board of Commissioners			
Personal services	216,622	216,606	16
Operations	139,758	113,320	26,438
Total	<u>356,380</u>	<u>329,926</u>	<u>26,454</u>
Legal Department			
Personal services	319,520	306,527	12,993
Operations	712,851	631,309	81,542
Total	<u>1,032,371</u>	<u>937,836</u>	<u>94,535</u>
County Manager			
Personal services	785,865	786,480	(615)
Operations	81,610	79,773	1,837
Total	<u>867,475</u>	<u>866,253</u>	<u>1,222</u>
Communications & Outreach			
Personal services	260,195	260,703	(508)
Operations	56,158	41,091	15,067
Total	<u>316,353</u>	<u>301,794</u>	<u>14,559</u>
Human Resources			
Personal services	452,027	451,388	639
Operations	164,366	110,158	54,208
Total	<u>616,393</u>	<u>561,546</u>	<u>54,847</u>
Tax Collector			
Personal services	505,589	499,307	6,282
Operations	395,826	377,977	17,849
Total	<u>901,415</u>	<u>877,284</u>	<u>24,131</u>
Tax Administration			
Personal services	1,885,926	1,859,255	26,671
Operations	435,459	256,745	178,714
Total	<u>2,321,385</u>	<u>2,116,000</u>	<u>205,385</u>

**Cabarrus County, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the year ended June 30, 2012**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Board of Elections			
Personal services	464,640	435,883	28,757
Operations	394,553	176,492	218,061
Total	<u>859,193</u>	<u>612,375</u>	<u>246,818</u>
Register of Deeds			
Personal services	393,706	393,086	620
Operations	118,540	115,082	3,458
Total	<u>512,246</u>	<u>508,168</u>	<u>4,078</u>
Finance			
Personal services	789,063	789,453	(390)
Operations	145,896	126,081	19,815
Total	<u>934,959</u>	<u>915,534</u>	<u>19,425</u>
Information Technology Services			
Personal services	1,679,155	1,679,109	46
Operations	1,902,051	1,781,047	121,004
Capital outlay	30,304	15,628	14,676
Total	<u>3,611,510</u>	<u>3,475,784</u>	<u>135,726</u>
Capital Improvement Projects			
Operations	18,814	15,533	3,281
Capital outlay	439,245	407,044	32,201
Total	<u>458,059</u>	<u>422,577</u>	<u>35,482</u>
Grounds Maintenance			
Personal services	410,119	404,765	5,354
Operations	829,250	692,282	136,968
Total	<u>1,239,369</u>	<u>1,097,047</u>	<u>142,322</u>
General Services Administration			
Personal services	384,261	383,318	943
Operations	1,356,249	1,109,883	246,366
Total	<u>1,740,510</u>	<u>1,493,201</u>	<u>247,309</u>
Street Sign Maintenance			
Personal services	112,438	112,878	(440)
Operations	52,617	44,828	7,789
Total	<u>165,055</u>	<u>157,706</u>	<u>7,349</u>
Building Maintenance			
Personal services	650,265	616,698	33,567
Operations	2,051,510	1,746,777	304,733
Capital outlay	9,800	9,500	300
Total	<u>2,711,575</u>	<u>2,372,975</u>	<u>338,600</u>
Facility Services			
Personal services	977,379	963,978	13,401
Operations	325,662	254,306	71,356
Total	<u>1,303,041</u>	<u>1,218,284</u>	<u>84,757</u>

Cabarrus County, North Carolina
General Fund
Schedule of Revenues, Expenditures and
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For the year ended June 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Fleet Maintenance			
Personal services	298,176	297,184	992
Operations	31,755	(72,275)	104,030
Capital outlay	459,679	445,143	14,536
Total	<u>789,610</u>	<u>670,052</u>	<u>119,558</u>
Other General Government			
Salary Adjustments	120,829	-	120,829
Other benefits	696,000	696,000	-
Insurance settlements	50,000	-	50,000
Building Rental	83,591	49,353	34,238
Unemployment compensation	386,000	386,537	(537)
Contingency	237,686	-	237,686
Contribution to Pension Trust Fund	551,536	551,536	-
APFO reimbursement	2,018	2,016	2
Total	<u>2,127,660</u>	<u>1,685,442</u>	<u>442,218</u>
Total General Government	<u>22,864,559</u>	<u>20,619,784</u>	<u>2,244,775</u>
Public Safety			
County Sheriff			
Personal services	8,833,098	8,669,394	163,704
Operations	1,540,791	1,365,545	175,246
Capital outlay	350,050	283,174	66,876
Total	<u>10,723,939</u>	<u>10,318,113</u>	<u>405,826</u>
Jail			
Personal services	8,068,674	7,951,716	116,958
Operations	2,168,462	2,113,270	55,192
Capital Outlay	23,500	23,366	134
Total	<u>10,260,636</u>	<u>10,088,352</u>	<u>172,284</u>
Animal Control			
Personal services	620,329	617,338	2,991
Operations	137,370	119,707	17,663
Capital Outlay	90,000	77,550	12,450
Total	<u>847,699</u>	<u>814,595</u>	<u>33,104</u>
Courts			
Personal services	40,064	25,046	15,018
Operations	505,043	370,669	134,374
Total	<u>545,107</u>	<u>395,715</u>	<u>149,392</u>
Construction Standards			
Personal services	1,033,957	942,393	91,564
Operations	175,801	124,170	51,631
Total	<u>1,209,758</u>	<u>1,066,563</u>	<u>143,195</u>
Emergency Management			
Personal services	356,030	356,356	(326)
Operations	611,432	503,767	107,665
Capital Outlay	190,000	136,263	53,737
Total	<u>1,157,462</u>	<u>996,386</u>	<u>161,076</u>

Cabarrus County, North Carolina
General Fund
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For the year ended June 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Emergency Medical Services			
Personal services	4,968,119	4,919,137	48,982
Operations	931,992	962,326	(30,334)
Capital outlay	394,512	7,512	387,000
First Responder	5,000	4,787	213
Cabarrus Rescue	23,334	23,333	1
Total	<u>6,322,957</u>	<u>5,917,095</u>	<u>405,862</u>
Other Public Safety			
Teen Court Resolve Program	56,265	56,638	(373)
Criminal Justice Partnership	131,347	128,652	2,695
Medical Examiner	76,000	55,500	20,500
Forester	68,630	64,176	4,454
DDJDP Gang Prevention	236,680	329,572	(92,892)
Monarch	88,746	82,496	6,250
Project Challenge	61,321	61,321	-
Fire District	510,412	558,291	(47,879)
Total	<u>1,229,401</u>	<u>1,336,646</u>	<u>(107,245)</u>
Total Public Safety	<u>32,296,959</u>	<u>30,933,465</u>	<u>1,363,494</u>
Economic and Physical Develop			
Commerce			
Personal services	421,024	406,704	14,320
Operations	56,207	42,772	13,435
Total	<u>477,231</u>	<u>449,476</u>	<u>27,755</u>
Community Development			
Personal services	208,800	206,571	2,229
Operations	434,032	371,965	62,067
Capital outlay	651	-	651
Total	<u>643,483</u>	<u>578,536</u>	<u>64,947</u>
Soil & Water Conservation			
Personal services	190,547	190,036	511
Operations	33,735	28,080	5,655
Capital Outlay	14,800	-	14,800
Total	<u>239,082</u>	<u>218,116</u>	<u>20,966</u>
Zoning Administration			
Personal services	198,206	198,628	(422)
Operations	19,140	13,501	5,639
Total	<u>217,346</u>	<u>212,129</u>	<u>5,217</u>
Economic Development Incentive			
Cabarrus Plastics	21,000	20,104	896
ST Motorsports	35,000	32,800	2,200
Golden Gait	13,000	12,132	868
ACN	47,000	46,567	433
Flyright	14,000	12,677	1,323
PreGel	161,000	155,266	5,734
Shoe Show	102,000	75,727	26,273
Wind Shear	193,000	186,868	6,132
Great Wolf Lodge	1,094,000	994,014	99,986

**Cabarrus County, North Carolina
General Fund
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	Final Budget	Actual	Variance Positive (Negative)
Saddle Creek	137,000	-	137,000
JRH Vehicle Investments	30,000	-	30,000
Sabco Racing	166,000	138,464	27,536
Total	2,013,000	1,674,619	338,381
Other Economic and Physical Development			
JHE Production Group (Nextel Cup Race)	10,000	10,000	-
Economic Development Corp	262,000	262,000	-
Total	272,000	272,000	-
Total Economic and Physical	3,862,142	3,404,876	457,266
Environmental Protection			
Waste Reduction/Recycling			
Personal services	190,744	191,474	(730)
Operations	155,467	130,145	25,322
Total	346,211	321,619	24,592
Total Environmental Protection	346,211	321,619	24,592
Human Services			
Veterans Services			
Personal services	216,278	210,604	5,674
Operations	11,813	10,595	1,218
Total	228,091	221,199	6,892
Transportation			
Personal services	1,248,394	1,226,054	22,340
Operations	1,361,013	1,264,310	96,703
Capital outlay	199,774	-	199,774
Total	2,809,181	2,490,364	318,817
Cooperative Extension			
Personal services	292,268	271,524	20,744
Operations	69,777	57,343	12,434
Total	362,045	328,867	33,178
4 H Summer Fling			
Operations	8,500	2,687	5,813
Total	8,500	2,687	5,813
DSS - Administration Operations			
Personal services	718,784	696,005	22,779
Operations	1,124,419	1,026,272	98,147
Total	1,843,203	1,722,277	120,926

Cabarrus County, North Carolina
General Fund
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For the year ended June 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
DSS - Public Assistance			
Special assistance to adults	1,295,000	1,152,856	142,144
Medicaid assistance	-	(258)	258
Aid to the blind	25,000	5,438	19,562
Veterinarian services	44,000	43,510	490
Total	<u>1,364,000</u>	<u>1,201,546</u>	<u>162,454</u>
DSS - Child Welfare			
Personal services	4,762,164	4,605,459	156,705
Operations	539,820	391,378	148,442
Total	<u>5,301,984</u>	<u>4,996,837</u>	<u>305,147</u>
DSS - Child Support Services			
Personal services	1,201,312	1,192,354	8,958
Operations	73,226	57,948	15,278
Total	<u>1,274,538</u>	<u>1,250,302</u>	<u>24,236</u>
DSS - Economic Services			
Personal services	5,199,695	4,894,443	305,252
Operations	133,897	110,064	23,833
Total	<u>5,333,592</u>	<u>5,004,507</u>	<u>329,085</u>
DSS - CAP Program			
Personal services	1,423,920	1,340,166	83,754
Operations	208,780	170,581	38,199
Total	<u>1,632,700</u>	<u>1,510,747</u>	<u>121,953</u>
DSS - Adult and Family Services			
Personal services	2,581,914	2,559,577	22,337
Operations	76,254	66,812	9,442
Total	<u>2,658,168</u>	<u>2,626,389</u>	<u>31,779</u>
DSS - Emergency Assistance			
General assistance	76,000	53,068	22,932
LIEAP Energy Asst Program	223,461	223,461	-
AFDC emergency assistance	305,000	118,162	186,838
TANF domestic violence	27,883	25,872	2,011
Crisis Intervention Program	1,023,697	503,205	520,492
Total	<u>1,656,041</u>	<u>923,768</u>	<u>732,273</u>
DSS - Foster care			
Special needs kids	80,765	21,797	58,968
Arts and Culture Outreach	2,000	1,908	92
AFDC child state foster care	1,130,505	871,861	258,644
Adoption assistance	500,000	425,731	74,269
IV-E waiver	35,000	27,078	7,922
Total	<u>1,748,270</u>	<u>1,348,375</u>	<u>399,895</u>
DSS - Child Day care			
Operations (Daycare - children)	5,386,268	5,356,923	29,345
Total	<u>5,386,268</u>	<u>5,356,923</u>	<u>29,345</u>
DSS - Adult Day care			
Operations (Daycare - adults)	72,572	72,660	(88)
Total	<u>72,572</u>	<u>72,660</u>	<u>(88)</u>

Cabarrus County, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the year ended June 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Aging - Nutrition Title III			
Personal services	165,411	157,044	8,367
Operations	331,620	331,118	502
Total	<u>497,031</u>	<u>488,162</u>	<u>8,869</u>
Aging - Senior Services			
Personal services	1,088,554	1,011,466	77,088
Operations	486,788	258,067	228,721
Total	<u>1,575,342</u>	<u>1,269,533</u>	<u>305,809</u>
Aging - In Home Aide Services			
Personal services	61,044	11,868	49,176
Operations	160,425	153,032	7,393
Total	<u>221,469</u>	<u>164,900</u>	<u>56,569</u>
Other Human Services			
Operations	52,948	48,325	4,623
Public Health Authority	4,242,711	4,242,711	-
Mental Health Center	614,021	614,021	-
Cabarrus Community Care Clinic	50,000	50,000	-
Total	<u>4,959,680</u>	<u>4,955,057</u>	<u>4,623</u>
Total Human Services	<u>38,932,675</u>	<u>35,935,100</u>	<u>2,997,575</u>
Education			
Schools - Current Expense			
Cabarrus County Schools	46,786,276	46,786,276	-
Kannapolis City Schools	6,501,054	6,501,054	-
Rowan Cabarrus Community College	1,889,254	1,889,254	-
Total	<u>55,176,584</u>	<u>55,176,584</u>	<u>-</u>
Schools - Capital Outlay			
Cabarrus County Schools	1,110,000	1,017,263	92,737
Cabarrus County - Technology	115,301	93,088	22,213
Kannapolis City Schools	50,000	50,000	-
Rowan Cabarrus Community College	484,783	-	484,783
Total	<u>1,760,084</u>	<u>1,160,351</u>	<u>599,733</u>
Total Education	<u>56,936,668</u>	<u>56,336,935</u>	<u>599,733</u>
Culture & Recreation			
Park Operations			
Personal services	809,630	797,244	12,386
Operations	346,864	302,545	44,319
Capital outlay	154,846	67,892	86,954
Total	<u>1,311,340</u>	<u>1,167,681</u>	<u>143,659</u>
Kannapolis Library			
Personal services	397,207	397,589	(382)
Operations	106,393	102,295	4,098
Total	<u>503,600</u>	<u>499,884</u>	<u>3,716</u>

**Cabarrus County, North Carolina
General Fund
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Changes in Fund Balance - Budget and Actual
For the year ended June 30, 2012**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Mt Pleasant Library			
Personal services	115,763	115,956	(193)
Operations	46,141	31,309	14,832
Total	<u>161,904</u>	<u>147,265</u>	<u>14,639</u>
Harrisburg Library			
Personal services	219,339	214,669	4,670
Operations	116,653	110,300	6,353
Total	<u>335,992</u>	<u>324,969</u>	<u>11,023</u>
Concord Library			
Personal services	1,150,706	1,121,900	28,806
Operations	311,435	275,040	36,395
Total	<u>1,462,141</u>	<u>1,396,940</u>	<u>65,201</u>
Other Culture and Recreation			
Special Olympics	55,000	55,000	-
Cabarrus Arts Council	26,000	26,000	-
Total	<u>81,000</u>	<u>81,000</u>	<u>-</u>
Total Culture & Recreation	<u><u>3,855,977</u></u>	<u><u>3,617,739</u></u>	<u><u>238,238</u></u>
Debt Service			
Principle:			
Bonds			
Public schools	6,784,856	6,784,856	-
Community college	96,275	96,275	-
County- water and sewer	83,869	83,869	-
Certificates of Participation/ Limited Obligation Bonds			
Public schools	13,095,850	13,095,850	-
County buildings	5,784,150	5,784,150	-
Installment Financing			
Community college	622,572	622,572	-
County buildings	10,500,000	10,500,000	-
Lease Financing			
Equipment	108,931	108,931	-
Land	65,896	65,895	1
Total	<u>37,142,399</u>	<u>37,142,398</u>	<u>1</u>
Interest and Fees:			
Bonds	4,715,392	4,715,390	2
Certificates of Participation/ Limited Obligation Bonds	13,630,264	13,423,800	206,464

Cabarrus County, North Carolina
General Fund
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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Installment Financing	446,887	440,634	6,253
Lease Financing	151,797	151,797	-
Bank service charges	334,108	310,061	24,047
Total	<u>19,278,448</u>	<u>19,041,682</u>	<u>236,766</u>
Total Debt Service	<u>56,420,847</u>	<u>56,184,080</u>	<u>236,767</u>
Total expenditures	<u>215,516,038</u>	<u>207,353,598</u>	<u>8,162,440</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(23,901,264)</u>	<u>(6,385,519)</u>	<u>17,515,745</u>
Other financing sources (uses)			
Transfers in:			
From Special Revenue	93	93	-
From Emergency Telephone Fund	214,136	214,136	-
From Capital Projects Fund	3,809,334	3,485,386	(323,948)
From Capital Projects Fund-Lottery	1,713,555	1,713,555	-
From Cert of Participation 2009 Fund	5,858,335	5,858,411	76
Total	<u>11,595,453</u>	<u>11,271,581</u>	<u>(323,872)</u>
Transfers (out):			
To Community Dev Grant Fund	(30,000)	(30,000)	-
To Capital Projects Fund	(510,000)	(510,000)	-
To Cabarrus Arena & Events Fund	(734,698)	(625,346)	109,352
To Internal Service Fund	(2,000,000)	(2,000,000)	-
Total	<u>(3,274,698)</u>	<u>(3,165,346)</u>	<u>109,352</u>
Total net transfers	8,320,755	8,106,235	(214,520)
Proceeds from Limited Obligation Bonds	33,515,000	33,515,000	-
Premium from Limited Obligation Bonds	4,215,250	4,215,250	-
Disbursements for Refunded COPS	(37,431,142)	(37,431,142)	-
Total	<u>299,108</u>	<u>299,108</u>	<u>-</u>
Fund balance appropriated	<u>15,281,401</u>	<u>-</u>	<u>(15,281,401)</u>
Total other financing sources (uses)	<u>23,901,264</u>	<u>8,405,343</u>	<u>(15,495,921)</u>
Net change in fund balance	<u>\$ -</u>	<u>2,019,824</u>	<u>\$ 2,019,824</u>
Fund balance, July 1		<u>74,013,411</u>	
Fund balance, June 30		<u>\$ 76,033,235</u>	

Cabarrus County, North Carolina
Certificates of Participation 2009 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual</u>	
			<u>Current Year</u>	<u>Total to Date</u>
Revenues:				
Investment earnings	\$ 165,576	\$ 161,877	\$ 5,756	\$ 167,633
Total revenues	165,576	161,877	5,756	167,633
Expenditures:				
Cost of Debt Issuance	576,148	576,148	-	576,148
Education				
AT Allen Elementary	13,816,627	13,668,195	148,404	13,816,599
Hickory Ridge Middle	21,357,637	21,228,723	128,914	21,357,637
Patriots Elementary	12,569,278	12,463,458	105,820	12,569,278
Harold E. Winkler Middle	23,171,817	21,145,860	2,025,957	23,171,817
Raging Ridge Road	1,379,600	-	40,164	40,164
A L Brown High Addition/Renovation	10,449,533	8,082,180	1,642,209	9,724,389
Total Capital outlay	82,744,492	76,588,416	4,091,468	80,679,884
Total expenditures	83,320,640	77,164,564	4,091,468	81,256,032
Excess (deficiency) of revenues over (under) expenditures	(83,155,064)	(77,002,687)	(4,085,712)	(81,088,399)
Other financing sources (uses):				
Issuance of debt - Certificates of Participation	85,170,000	85,170,000	-	85,170,000
Premium on issuance of Certificates of Participation	2,292,584	2,292,584	-	2,292,584
Transfer in - Capital Projects Fund	5,639,943	5,639,943	-	5,639,943
Transfer in - Special Revenue Fund	5,115,855	5,115,855	-	5,115,855
Transfer in - Capital Reserve Fund	423,920	423,920	-	423,920
Transfer (out) - General Fund	(15,487,238)	(5,786,184)	(5,858,411)	(11,644,595)
Total other financing sources (uses)	83,155,064	92,856,118	(5,858,411)	86,997,707
Net change in fund balance	\$ -	\$ 15,853,431	(9,944,123)	\$ 5,909,308
Fund balance, July 1			15,853,431	
Fund balance, June 30			\$ 5,909,308	

Cabarrus County, North Carolina
Qualified School Construction Bond Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund
Balances - Budget and Actual
From Inception and for the Year Ended June 30, 2012

	<u>Project Authorization</u>	<u>Actual</u>		<u>Total to Date</u>
		<u>Prior Years</u>	<u>Current Year</u>	
Revenues:				
Investment earnings	\$ -	\$ 2,061	\$ 7,422	\$ 9,483
Total revenues	-	2,061	7,422	9,483
Expenditures:				
Education				
Concord Middle	200,000	-	195,826	195,826
Wincoff Elementary	125,000	-	4,597	4,597
Concord High	1,872,451	-	1,200,106	1,200,106
Central Cabarrus High	1,951,163	-	1,131,279	1,131,279
Northwest High	3,457,597	-	618,113	618,113
Mt. Pleasant Elementary	685,957	-	399,698	399,698
Northwest Middle	416,695	-	169,660	169,660
J M Robinson High	325,000	-	302,666	302,666
Hickory Ridge High	-	-	-	-
Mt. Pleasant Middle	664,648	-	241,001	241,001
Beverly Hills Elementary	170,181	-	168,200	168,200
Coltrane Webb Elementary	124,181	-	80,156	80,156
Mt. Pleasant High	6,530	-	2,962	2,962
JN Fries Middle	455,000	-	281,159	281,159
R Brown McAllister Elementary	72,608	-	71,905	71,905
Performance Learning Center	200,000	-	197,394	197,394
Various Cabarrus County Schools	375,846	-	27,176	27,176
Forest Park Elementary	125,000	-	5,200	5,200
Kannapolis Intermediate	2,700,000	-	702,040	702,040
Fred L. Wilson Elementary	50,000	-	6,500	6,500
A L Brown High	494,300	-	40,400	40,400
Jackson Park Elementary	75,000	-	6,400	6,400
Woodrow Wilson Elementary	90,000	-	8,000	8,000
Contra Expense - Sales Tax	-	-	(42,913)	(42,913)
Total expenditures	14,637,157	-	5,817,525	5,817,525
Excess (deficiency) of revenues over (under) expenditures	(14,637,157)	2,061	(5,810,103)	(5,808,042)
Other financing sources (uses):				
Issuance of debt - Certificates of Participation	14,637,157	14,635,000	-	14,635,000
Premium on issuance of Certificates of Participation	-	2,157	-	2,157
Total other financing sources (uses)	14,637,157	14,637,157	-	14,637,157
Net change in fund balance	\$ -	14,639,218	(5,810,103)	\$ 8,829,115
Fund balance, July 1			14,639,218	
Fund balance, June 30			\$ 8,829,115	

Cabarrus County, North Carolina
Landfill Fund
Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP Basis)
For the Fiscal Year Ended June 30, 2012

	2012		Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
Revenues:			
Operating revenues:			
Charges for sales and services:			
Tipping fees	\$ 1,000,000	\$ 704,647	\$ (295,353)
Total operating revenues	<u>1,000,000</u>	<u>704,647</u>	<u>(295,353)</u>
Nonoperating revenues:			
Landfill disposal tax	60,000	40,622	(19,378)
Landfill state tax distribution	35,000	39,585	4,585
Solid waste franchise fee	30,000	50,000	20,000
Tire disposal fees	180,000	219,934	39,934
Investment earnings	-	8,495	8,495
Total nonoperating revenues	<u>305,000</u>	<u>358,636</u>	<u>53,636</u>
Total revenues	<u>1,305,000</u>	<u>1,063,283</u>	<u>(241,717)</u>
Expenditures:			
Landfill Administration:			
Salaries and wages	217,141	211,047	6,094
FICA	9,367	5,870	3,497
Medicare	2,192	1,373	819
Group hospital insurance	27,972	27,972	-
Vision Care	84	50	34
Retirement	11,148	7,285	3,863
Deferred compensation- 401K	8,009	5,239	2,770
Insurance and bonds	2,805	1,834	971
Total salaries and benefits	<u>278,718</u>	<u>260,670</u>	<u>18,048</u>
Landfill Operations:			
General and administrative:			
Advertising	750	-	750
Bank service charges	2,000	2,019	(19)
Dues and subscriptions	600	283	317
Lights and power	5,000	4,567	433
Office supplies	1,500	1,397	103
Printing and binding	500	-	500
Other operating cost	-	320	(320)
Telephone	2,328	1,671	657
Travel	2,500	512	1,988
Uniforms	5,000	3,461	1,539
Total general and administrative	<u>20,178</u>	<u>14,230</u>	<u>5,948</u>

Cabarrus County, North Carolina
Landfill Fund
Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP Basis)
For the Fiscal Year Ended June 30, 2012

	2012		Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Other operating expenditures:			
Auto and truck maintenance	12,200	11,086	1,114
Building and ground maintenance	22,200	22,146	54
Building and equipment rental	38,000	36,190	1,810
Capital reserve	505,204	-	505,204
Contingency	2,200	2,182	18
Engineers	112,000	109,404	2,596
Fuel	60,000	58,355	1,645
Heavy equipment maintenance	70,800	48,805	21,995
Landfill disposal tax remittance	45,000	40,622	4,378
Minor equipment maintenance	1,500	210	1,290
Minor office equipment	1,500	414	1,086
Permitting fees	8,000	6,875	1,125
Purchased service	-	96	(96)
Service contracts	2,500	2,368	132
Tire disposal	120,000	121,584	(1,584)
Tools and minor equipment	2,000	1,710	290
Waste disposal charges	3,000	2,913	87
Total other operating expenditures	<u>1,006,104</u>	<u>464,960</u>	<u>541,144</u>
Capital outlay:			
Equipment and furniture	-	25,615	(25,615)
Total capital outlay	<u>-</u>	<u>25,615</u>	<u>(25,615)</u>
Total expenditures	<u>1,305,000</u>	<u>765,475</u>	<u>539,525</u>
Revenues over (under) expenditures	-	297,808	297,808
Fund Balance Appropriated	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures and fund balance appropriated	<u>\$ -</u>	297,808	<u>\$ 297,808</u>
 Reconciliation from budgetary basis (modified accrual) to full accrual:			
Reconciling items:			
Capital outlay		25,615	
Nonoperating expense - loss on disposal		(25,615)	
Depreciation		(351,173)	
Decrease in accrued vacation pay		1,552	
Increase in other postemployment benefits		(7,487)	
Total reconciling items		<u>(357,108)</u>	
Change in net assets		<u>\$ (59,300)</u>	



Statistical Section

Statistical Section

The information presented in this section is provided for additional analysis purposes only and has not been subjected to audit verification as presented.

Financial Trends - These tables contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Net Assets by Component	Table 1
Changes in Net Assets	Table 2
Fund Balances of Government Funds	Table 3
Changes in Fund Balances of Governmental Funds	Table 4

Revenue Capacity - These tables contain information to help the reader assess the government's most significant local revenue source, the property tax.

Assessed Value of Taxable Property	Table 5
Direct and Overlapping Property Tax Rates	Table 6
Principal Property Taxpayers	Table 7
Property Tax Levies and Collections	Table 8

Debt Capacity - These tables present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Ratios of General Bonded Debt Outstanding	Table 9
Ratios of Outstanding Debt by Type	Table 10
Legal Debt Margin Information	Table 11

Demographic and Economic Information - These tables offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

Demographic and Economic Statistics	Table 12
Principal Employers	Table 13

Operating Information - These tables contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Full-time Equivalent County Government Employees by Function/Program	Table 14
Operating Indicators by Functional Area	Table 15
Capital Asset Statistics by Function/Program	Table 16

Table 1

Cabarrus County, North Carolina
Net Assets by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
Invested in capital assets, net of related debt	\$ 64,806,360	\$ 68,856,046	\$ 74,031,102	\$ 82,805,711	\$ 59,636,476	\$ 91,564,956	\$ 108,046,560	\$ 108,911,093	\$ 111,057,044	\$ 123,980,302
Restricted	4,028,057	18,378,252	52,946,050	16,737,437	52,443,535	73,845,715	59,101,722	57,497,847	46,892,224	32,502,357
Unrestricted	<u>(70,410,717)</u>	<u>(105,277,167)</u>	<u>(146,958,567)</u>	<u>(123,873,155)</u>	<u>(154,540,784)</u>	<u>(209,510,459)</u>	<u>(215,569,630)</u>	<u>(245,337,483)</u>	<u>(237,704,769)</u>	<u>(221,575,904)</u>
Total governmental activities net assets	<u>\$ (1,576,300)</u>	<u>\$ (18,042,869)</u>	<u>\$ (19,981,415)</u>	<u>\$ (24,330,007)</u>	<u>\$ (42,460,773)</u>	<u>\$ (44,099,788)</u>	<u>\$ (48,421,348)</u>	<u>\$ (78,928,543)</u>	<u>\$ (79,755,501)</u>	<u>\$ (65,093,245)</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 1,270,593	\$ 1,190,916	\$ 1,209,699	\$ 1,655,812	\$ 3,502,753	\$ 3,856,424	\$ 4,174,313	\$ 4,048,802	\$ 3,978,432	\$ 3,601,643
Unrestricted	<u>545,115</u>	<u>603,687</u>	<u>849,946</u>	<u>2,272,566</u>	<u>1,335,551</u>	<u>957,349</u>	<u>604,100</u>	<u>(286,743)</u>	<u>(272,454)</u>	<u>45,035</u>
Total business-type activities net assets	<u>\$ 1,815,708</u>	<u>\$ 1,794,603</u>	<u>\$ 2,059,645</u>	<u>\$ 3,928,378</u>	<u>\$ 4,838,304</u>	<u>\$ 4,813,773</u>	<u>\$ 4,778,413</u>	<u>\$ 3,762,059</u>	<u>\$ 3,705,978</u>	<u>\$ 3,646,678</u>
Primary government										
Invested in capital assets, net of related debt	\$ 66,076,953	\$ 70,046,962	\$ 75,240,801	\$ 84,461,523	\$ 63,139,229	\$ 95,421,380	\$ 112,220,873	\$ 112,959,895	\$ 115,035,476	\$ 127,581,945
Restricted	4,028,057	18,378,252	52,946,050	16,737,437	65,446,629	73,845,715	59,101,722	57,497,847	46,892,224	32,502,357
Unrestricted	<u>(69,865,602)</u>	<u>(104,673,480)</u>	<u>(146,108,621)</u>	<u>(121,600,589)</u>	<u>(166,208,327)</u>	<u>(208,553,110)</u>	<u>(214,965,530)</u>	<u>(245,624,226)</u>	<u>(237,977,223)</u>	<u>(221,530,869)</u>
Total primary government net assets	<u>\$ 239,408</u>	<u>\$ (16,248,266)</u>	<u>\$ (17,921,770)</u>	<u>\$ (20,401,629)</u>	<u>\$ (37,622,469)</u>	<u>\$ (39,286,015)</u>	<u>\$ (43,642,935)</u>	<u>\$ (75,166,484)</u>	<u>\$ (76,049,523)</u>	<u>\$ (61,446,567)</u>
Component Unit										
Invested in capital assets, net of related debt	\$ 161,734	\$ 949,138	\$ 872,124	\$ 947,632	\$ 844,904	\$ 991,163	\$ 980,806	\$ 1,561,575	\$ 725,114	\$ 1,152,374
Restricted	-	-	-	-	-	-	-	-	2,936,461	4,077,601
Unrestricted	<u>4,655,140</u>	<u>3,786,122</u>	<u>4,300,572</u>	<u>4,624,630</u>	<u>5,083,418</u>	<u>4,726,508</u>	<u>4,267,097</u>	<u>6,469,292</u>	<u>4,428,335</u>	<u>2,587,525</u>
Total component unit net assets	<u>\$ 4,816,874</u>	<u>\$ 4,735,260</u>	<u>\$ 5,172,696</u>	<u>\$ 5,572,262</u>	<u>\$ 5,928,322</u>	<u>\$ 5,717,671</u>	<u>\$ 5,247,903</u>	<u>\$ 8,030,867</u>	<u>\$ 8,089,910</u>	<u>\$ 7,817,500</u>

Cabarrus County, North Carolina
Changes in Net Assets,
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenses										
Governmental activities:										
General government	\$ 12,762,198	\$ 12,564,092	\$ 12,976,891	\$ 13,908,538	\$ 15,788,662	\$ 18,415,916	\$ 19,804,610	\$ 20,931,001	\$ 21,750,176	\$ 21,918,726
Public safety	16,030,860	19,807,590	20,681,029	23,207,497	24,259,457	27,859,820	29,872,453	31,944,942	36,043,142	39,222,178
Economic and physical development	10,659,585	7,258,534	7,745,150	6,735,574	3,470,790	5,120,325	3,546,315	3,207,792	3,128,710	3,892,813
Environmental protection	204,931	219,513	192,211	222,730	239,353	273,920	251,712	541,463	619,639	583,112
Human Services	30,033,872	34,882,597	35,904,657	39,736,894	39,793,446	42,113,299	41,849,320	40,925,099	38,015,497	39,614,182
Education	40,328,224	61,013,168	57,069,508	78,415,898	102,678,574	80,456,701	96,464,947	118,863,929	77,221,156	66,152,595
Cultural and recreation	5,844,119	9,395,261	5,772,746	5,650,717	7,357,984	7,750,422	6,401,250	6,771,004	6,161,896	6,190,172
Interest on long term debt	6,973,760	8,104,861	7,611,271	9,511,646	13,078,276	13,267,793	15,302,702	19,753,394	19,633,769	18,448,722
Total governmental activities	<u>122,837,549</u>	<u>153,245,616</u>	<u>147,953,463</u>	<u>177,389,494</u>	<u>206,666,542</u>	<u>195,258,196</u>	<u>213,493,309</u>	<u>242,938,624</u>	<u>202,573,985</u>	<u>196,022,500</u>
Business-type activities:										
Solid Waste	1,181,335	981,479	783,288	1,279,280	1,223,462	1,746,268	1,733,185	2,333,383	1,312,509	1,096,968
Total primary government expenses	<u>\$ 124,018,884</u>	<u>\$ 154,227,095</u>	<u>\$ 148,736,751</u>	<u>\$ 178,668,774</u>	<u>\$ 207,890,004</u>	<u>\$ 197,004,464</u>	<u>\$ 215,226,494</u>	<u>\$ 245,272,007</u>	<u>\$ 203,886,494</u>	<u>\$ 197,119,468</u>
Program Revenues										
Governmental activities										
Charges for services:										
General government	\$ 3,122,674	\$ 3,281,449	\$ 3,660,427	\$ 4,597,003	\$ 4,442,084	\$ 4,253,175	\$ 2,764,580	\$ 2,450,708	\$ 2,253,561	\$ 2,576,452
Public safety	5,053,837	6,386,306	6,890,180	9,175,195	9,079,190	9,009,527	7,227,219	8,759,169	8,883,156	9,117,930
Economic and physical development	430,931	259,266	314,608	310,922	371,374	361,302	142,332	72,730	52,364	36,062
Environmental protection	-	84,002	146,500	221,000	139	647	1,668	593	928	53,770
Human Services	3,317,505	3,994,034	4,746,262	4,039,973	3,718,235	3,627,327	3,501,902	3,400,337	3,189,986	2,262,905
Education	-	159,425	189,341	502,358	1,522,931	2,854,128	793,590	754,640	477,517	793,610
Cultural and recreation	290,026	2,003,983	1,891,717	826,679	929,183	1,013,966	1,036,875	1,004,898	1,140,124	1,064,273
Operating grants and contributions:										
General government	518,096	271,344	322,081	315,347	773,179	559,742	337,714	274,343	1,286,545	750,094
Public safety	1,298,131	911,270	1,262,641	1,614,568	1,527,390	1,227,341	974,186	1,201,549	906,658	974,200
Economic and physical development	1,077,441	212,556	85,095	547,291	277,739	186,901	452,379	729,427	953,047	999,754
Environmental protection	162,688	26,766	554,584	27,395	45,969	64,835	38,813	31,090	32,085	8,425
Human Services	11,825,031	14,221,389	15,121,257	15,792,994	15,317,430	17,305,815	18,827,015	19,244,360	16,857,848	17,595,622
Education	881,391	-	240,000	336,000	259,232	259,232	128,465	-	-	743,081
Cultural and recreation	1,619,139	367,508	333,393	416,018	464,587	1,356,447	615,998	425,927	533,322	530,772
Capital grants and contributions:										
General government	-	134,073	121,038	133,458	-	-	-	-	-	-
Public safety	-	-	95,413	136,457	-	-	-	-	-	-
Human Services	-	-	-	-	-	298,051	663,564	268,010	285,158	260,866
Education	-	-	-	-	2,648,767	1,388,593	956,939	6,149,845	258,938	1,713,555
Total governmental activities program revenues	<u>29,596,890</u>	<u>32,313,371</u>	<u>35,974,537</u>	<u>38,992,658</u>	<u>41,303,486</u>	<u>43,768,050</u>	<u>38,462,218</u>	<u>44,767,626</u>	<u>37,111,237</u>	<u>39,481,371</u>
Business-type activities:										
Charges for Services - Solid Waste	1,150,748	811,043	890,124	2,868,132	1,516,013	1,474,242	1,565,441	1,187,527	858,132	704,647
Operating grants and contributions - Solid Waste	-	-	-	-	-	-	-	44,655	21,368	-
Capital grants and contributions - Solid Waste	-	-	-	-	-	-	-	-	23,740	-
Total business-type activities program revenues	<u>1,150,748</u>	<u>811,043</u>	<u>890,124</u>	<u>2,868,132</u>	<u>1,516,013</u>	<u>1,474,242</u>	<u>1,565,441</u>	<u>1,232,182</u>	<u>903,240</u>	<u>704,647</u>
Total primary government program revenues	<u>\$ 30,747,638</u>	<u>\$ 33,124,414</u>	<u>\$ 36,864,661</u>	<u>\$ 41,860,790</u>	<u>\$ 42,819,499</u>	<u>\$ 45,242,292</u>	<u>\$ 40,027,659</u>	<u>\$ 45,999,808</u>	<u>\$ 38,014,477</u>	<u>\$ 40,186,018</u>
Net (Expense)/Revenue										
Governmental activities	\$ (93,240,659)	\$ (120,932,245)	\$ (111,978,926)	\$ (138,396,836)	\$ (165,363,056)	\$ (151,490,146)	\$ (175,031,091)	(198,170,998)	(165,462,748)	(156,541,129)
Business-type activities	(30,587)	(142,891)	107,236	1,588,852	292,551	(272,026)	(167,744)	(1,101,201)	(409,269)	(392,321)
Total primary government net (expense)/revenue	<u>\$ (93,271,246)</u>	<u>\$ (121,075,136)</u>	<u>\$ (111,871,690)</u>	<u>\$ (136,807,984)</u>	<u>\$ (165,070,505)</u>	<u>\$ (151,762,172)</u>	<u>\$ (175,198,835)</u>	<u>\$ (199,272,199)</u>	<u>\$ (165,872,017)</u>	<u>\$ (156,933,450)</u>

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Attachment number 1

Cabarrus County, North Carolina
**Changes in Net Assets,
 Last Ten Fiscal Years**
 (accrual basis of accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Property taxes	\$ 65,292,668	\$ 68,549,403	\$ 77,219,366	\$ 95,534,274	\$ 99,451,423	\$ 105,322,403	\$ 134,629,314	\$ 137,488,091	\$ 136,733,389	\$ 135,600,306
Local option sales tax	19,372,554	26,003,425	27,334,895	30,744,974	36,438,842	37,721,273	31,568,865	28,461,637	25,808,696	33,612,837
Motor Fuel tax	-	-	-	-	-	-	-	-	-	-
ABC revenues	74,235	45,333	51,417	58,183	64,956	69,902	241,932	66,789	188,594	86,842
Other taxes and licenses	460,818	458,804	82,895	93,482	102,456	109,062	770,064	669,221	642,337	752,711
Occupancy tax	845,727	881,194	1,000,379	1,118,527	1,504,586	2,110,664	-	-	-	-
Unrestricted investment earnings	1,444,301	1,229,112	1,952,130	4,381,530	6,481,368	6,672,098	2,657,376	813,582	1,019,648	691,973
Restricted investment earnings	-	-	-	-	-	-	-	-	-	-
Donations	1,020,215	7,241,902	2,226,102	1,971,309	3,011,479	135,546	150,663	131,590	221,538	382,368
Insurance Proceeds	4,807	2,207	2,651	21,671	43,954	118,826	-	-	-	-
State and local reimbursements	-	-	-	-	-	-	-	-	-	-
Miscellaneous	82,995	54,296	170,545	124,294	133,226	33,755	691,317	32,893	21,588	50,733
Transfers In/Out	-	-	-	-	-	-	-	-	-	25,615
Total governmental activities:	<u>88,598,320</u>	<u>104,465,676</u>	<u>110,040,380</u>	<u>134,048,244</u>	<u>147,232,290</u>	<u>152,293,529</u>	<u>170,709,531</u>	<u>167,663,803</u>	<u>164,635,790</u>	<u>171,203,385</u>
Business-type activities:										
Other taxes and licenses	50,561	51,720	55,792	45,086	62,122	31,096	34,405	55,074	343,908	350,141
Unrestricted investment earnings	93,218	69,476	102,014	234,795	271,539	212,399	74,925	10,630	8,205	8,495
Donations	-	590	-	-	-	-	-	-	-	-
Miscellaneous	7,600	-	-	-	283,714	4,000	23,054	19,143	1,075	-
Transfers In/Out	-	-	-	-	-	-	-	-	-	(25,615)
Total business-type activities	<u>151,379</u>	<u>121,786</u>	<u>157,806</u>	<u>279,881</u>	<u>617,375</u>	<u>247,495</u>	<u>132,384</u>	<u>84,847</u>	<u>353,188</u>	<u>333,021</u>
Total primary government	<u>\$ 88,749,699</u>	<u>\$ 104,587,462</u>	<u>\$ 110,198,186</u>	<u>\$ 134,328,125</u>	<u>\$ 147,849,665</u>	<u>\$ 152,541,024</u>	<u>\$ 170,841,915</u>	<u>\$ 167,748,650</u>	<u>\$ 164,988,978</u>	<u>\$ 171,536,406</u>
Change in Net Assets										
Governmental activities	\$ (4,642,339)	\$ (16,466,569)	\$ (1,938,546)	\$ (4,348,592)	\$ (18,130,766)	\$ 803,383	\$ (4,321,560)	\$ (30,507,195)	\$ (826,958)	\$ 14,662,256
Business-type activities	120,792	(21,105)	265,042	1,868,733	909,926	(24,531)	(35,360)	(1,016,354)	(56,081)	(59,300)
Total primary government	<u>\$ (4,521,547)</u>	<u>\$ (16,487,674)</u>	<u>\$ (1,673,504)</u>	<u>\$ (2,479,859)</u>	<u>\$ (17,220,840)</u>	<u>\$ 778,852</u>	<u>\$ (4,356,920)</u>	<u>\$ (31,523,549)</u>	<u>\$ (883,039)</u>	<u>\$ 14,602,956</u>
Component Unit Expenses										
Component Unit:										
Cabarrus Health Alliance	\$ 11,906,631	\$ 12,748,740	\$ 14,046,391	\$ 15,597,483	\$ 16,594,547	\$ 17,838,450	\$ 19,945,407	\$ 17,292,485	\$ 19,678,636	\$ 23,482,772
Program Revenues										
Component Unit:										
Charges for Services	\$ 6,965,875	\$ 5,968,698	\$ 7,989,146	\$ 8,922,023	\$ 9,704,379	\$ 9,562,940	\$ 10,182,604	\$ 8,552,866	\$ 6,887,656	\$ 6,998,473
Operating grants and contributions	6,773,673	6,536,489	6,383,107	6,913,912	7,056,193	7,886,241	9,285,721	8,217,449	4,147,720	7,575,516
Capital grants and contributions	-	-	-	-	-	-	-	-	8,530,342	8,220,193
Total component unit	<u>\$ 13,739,548</u>	<u>\$ 12,505,187</u>	<u>\$ 14,372,253</u>	<u>\$ 15,835,935</u>	<u>\$ 16,760,572</u>	<u>\$ 17,449,181</u>	<u>\$ 19,468,325</u>	<u>\$ 16,770,315</u>	<u>\$ 19,565,718</u>	<u>\$ 22,794,182</u>
Net (Expense)/Revenue										
Component Unit:										
Net (Expense)/Revenue	\$ 1,832,917	\$ (243,553)	\$ 325,862	\$ 238,452	\$ 166,025	\$ (389,269)	\$ (477,082)	\$ (522,170)	\$ (112,918)	\$ (688,590)
Total component unit	<u>\$ 1,832,917</u>	<u>\$ (243,553)</u>	<u>\$ 325,862</u>	<u>\$ 238,452</u>	<u>\$ 166,025</u>	<u>\$ (389,269)</u>	<u>\$ (477,082)</u>	<u>\$ (522,170)</u>	<u>\$ (112,918)</u>	<u>\$ (688,590)</u>
General Revenues and Other Changes in Net Assets										
Component Unit:										
General Revenues										
Local option sales tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted investment earnings	33,497	28,771	59,796	119,917	154,179	127,386	42,147	7,630	4,479	2,176
Miscellaneous	40,925	133,168	51,779	41,197	35,856	51,232	79,643	42,616	167,482	414,004
Total General Revenues	<u>74,422</u>	<u>161,939</u>	<u>111,575</u>	<u>161,114</u>	<u>190,035</u>	<u>178,618</u>	<u>121,790</u>	<u>50,246</u>	<u>171,961</u>	<u>416,180</u>
Special Item										
Total component unit activities	<u>\$ 74,422</u>	<u>\$ 161,939</u>	<u>\$ 111,575</u>	<u>\$ 161,114</u>	<u>\$ 190,035</u>	<u>\$ 178,618</u>	<u>\$ 121,790</u>	<u>\$ 2,859,108</u>	<u>\$ 171,961</u>	<u>\$ 416,180</u>
Change in Net Assets										
Component Unit:										
Changes in Net Assets	\$ 1,907,339	\$ (81,614)	\$ 437,437	\$ 399,566	\$ 356,060	\$ (210,651)	\$ (355,292)	\$ 2,387,184	\$ 59,043	\$ (272,410)
Total component unit	<u>\$ 1,907,339</u>	<u>\$ (81,614)</u>	<u>\$ 437,437</u>	<u>\$ 399,566</u>	<u>\$ 356,060</u>	<u>\$ (210,651)</u>	<u>\$ (355,292)</u>	<u>\$ 2,387,184</u>	<u>\$ 59,043</u>	<u>\$ (272,410)</u>

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Attachment number 1

Table 3

Cabarrus County, North Carolina
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Reserved	\$ 13,529,358	\$ 8,332,006	\$ 8,634,927	\$ 9,017,755	\$ 10,505,737	\$ 10,988,446	\$ 9,862,420	\$ 10,877,813	\$ -	\$ -
Unreserved	28,715,984	28,388,930	30,458,561	38,887,879	40,205,758	36,636,176	41,476,373	54,778,125	-	-
Nonspendable	-	-	-	-	-	-	-	-	67,302	198,809
Restricted	-	-	-	-	-	-	-	-	10,190,775	12,690,692
Committed	-	-	-	-	-	-	-	-	-	6,606
Assigned	-	-	-	-	-	-	-	-	16,955,100	17,436,575
Unassigned	-	-	-	-	-	-	-	-	46,800,234	45,700,553
Total General Fund	<u>\$ 42,245,342</u>	<u>\$36,720,936</u>	<u>\$ 39,093,488</u>	<u>\$ 47,905,634</u>	<u>\$ 50,711,495</u>	<u>\$ 47,624,622</u>	<u>\$ 51,338,793</u>	<u>\$ 65,655,938</u>	<u>\$ 74,013,411</u>	<u>\$ 76,033,235</u>
All Other Governmental Funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,101,722	\$ 57,497,847	\$ -	\$ -
Unreserved	13,740,007	28,635,927	61,792,055	25,305,788	65,446,629	73,845,715	13,983,470	11,127,623	-	-
Nonspendable	-	-	-	-	-	-	-	-	720,000	648,200
Restricted	-	-	-	-	-	-	-	-	36,701,449	19,811,665
Committed	-	-	-	-	-	-	-	-	14,383,632	10,458,498
Assigned	-	-	-	-	-	-	-	-	459,881	549,755
Unassigned	-	-	-	-	-	-	-	-	(5,440)	(292,024)
Total all other governmental funds	<u>\$ 13,740,007</u>	<u>\$28,635,927</u>	<u>\$ 61,792,055</u>	<u>\$ 25,305,788</u>	<u>\$ 65,446,629</u>	<u>\$ 73,845,715</u>	<u>\$ 73,085,192</u>	<u>\$ 68,625,470</u>	<u>\$ 52,259,522</u>	<u>\$ 31,176,094</u>

Table 4

Cabarrus County, North Carolina
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Ad valorem taxes	\$ 65,166,610	\$ 67,659,707	\$ 77,285,740	\$ 95,211,029	\$ 99,627,797	\$105,594,464	\$134,848,876	\$136,532,544	\$136,169,662	\$134,789,473
Other taxes and licenses	20,396,110	26,116,355	30,084,437	32,433,678	38,452,888	40,552,308	32,338,928	29,130,858	26,451,032	34,360,229
Intergovernmental	15,144,163	15,401,818	17,679,696	19,054,779	20,695,684	21,592,591	23,107,472	28,022,905	20,763,435	23,255,568
Permits and fees	5,767,348	6,757,143	7,377,224	8,688,379	9,851,011	10,643,086	5,975,694	5,267,543	4,753,093	5,789,927
Sales and services	8,231,613	8,993,922	10,014,895	10,353,563	9,595,669	10,165,675	9,680,365	10,600,602	10,310,115	10,073,950
Investment earnings	2,026,545	1,080,669	1,750,899	4,062,175	6,131,009	6,330,248	2,356,043	429,465	261,016	235,440
Donations	1,020,215	3,625,914	2,192,353	1,224,022	744,972	643,402	286,433	108,709	186,638	390,239
Miscellaneous	660,822	865,910	951,030	503,786	932,086	537,043	1,949,592	462,114	514,504	589,467
Total Revenues	118,413,426	130,501,438	147,336,274	171,531,411	186,031,116	196,058,817	210,543,403	210,554,740	199,409,495	209,484,293
Expenditures										
General Government	11,999,137	11,719,519	12,362,680	13,258,206	15,075,679	16,845,197	18,450,904	19,084,912	19,342,247	20,296,887
Public Safety	14,891,070	18,647,725	20,233,673	22,481,393	23,503,592	25,580,475	28,583,439	29,201,271	31,114,290	33,696,397
Economic & Phy Dev	10,647,501	7,255,578	7,758,270	6,746,563	3,451,435	5,024,745	3,427,600	3,166,913	3,071,760	3,794,160
Environmental Prot.	186,441	191,748	194,450	200,993	203,049	200,561	217,384	472,943	519,010	524,881
Human Services	30,009,274	34,655,431	36,045,006	39,700,879	39,343,438	40,873,762	41,077,166	39,418,305	35,904,789	37,348,400
Education	40,370,249	61,333,173	57,161,753	78,415,898	103,022,790	81,520,236	96,353,775	119,462,406	77,464,219	66,289,905
Culture and recreation	5,636,000	7,347,154	5,589,207	5,423,095	6,496,945	6,568,340	5,819,871	5,567,673	4,811,274	4,848,579
Capital Outlay	9,852,799	2,711,692	5,490,401	8,068,026	26,150,524	32,614,235	40,813,607	31,660,649	6,521,906	4,467,028
Debt Service:										
Principal	11,590,073	11,715,965	13,897,112	15,259,056	14,113,550	17,539,175	20,067,615	20,133,541	22,937,295	37,142,398
Interest	7,129,965	8,113,282	7,799,042	9,651,423	10,489,591	13,282,514	15,371,972	17,991,288	19,709,229	19,041,682
Total Expenditures	142,312,509	163,691,267	166,531,594	199,205,532	241,850,593	240,049,240	270,183,333	286,159,901	221,396,019	227,450,317
Excess of revenues over (under) expenditures	(23,899,083)	(33,189,829)	(19,195,320)	(27,674,121)	(55,819,477)	(43,990,423)	(59,639,930)	(75,605,161)	(21,986,524)	(17,966,024)
Other Financing Sources (Uses)										
Transfers in	11,887,550	3,022,700	5,919,013	13,450,819	32,604,840	25,556,744	29,233,852	23,142,651	7,542,255	16,283,727
Transfers out	(11,887,550)	(3,022,700)	(5,919,013)	(13,450,819)	(32,604,840)	(25,556,744)	(29,233,852)	(25,142,651)	(8,462,255)	(18,283,727)
Limited Obligation Bonds Issued	-	-	-	-	-	-	-	-	-	37,730,250
Issuance of Bonds	-	53,912,762	50,366,000	-	48,562,851	-	-	-	-	-
Disbursements for Debt Instruments	-	(17,701,986)	-	-	-	(7,305,000)	-	-	(20,902,811)	(37,431,142)
Disbursements to Escrow Agent	-	(35,866,931)	-	-	-	(18,958,846)	-	-	-	-
Issuance of Certificates of Participation	26,390,000	42,217,498	-	-	34,513,782	68,261,482	59,172,184	87,462,584	35,800,860	-
Issuance of Installment Financings	-	-	4,358,000	-	15,000,000	7,305,000	-	-	-	-
Issuance of lease	-	-	-	-	689,546	-	3,421,394	-	-	603,312
Total other financing sources (uses)	26,390,000	42,561,343	54,724,000	-	98,766,179	49,302,636	62,593,578	85,462,584	13,978,049	(1,097,580)
Net change in fund balances	\$ 2,490,917	\$ 9,371,514	\$ 35,528,680	\$ (27,674,121)	\$ 42,946,702	\$ 5,312,213	\$ 2,953,648	\$ 9,857,423	\$ (8,008,475)	\$ (19,063,604)
Debt service as a percentage of noncapital expenditures	13.98%	12.32%	13.47%	13.03%	11.41%	14.86%	15.45%	14.98%	19.85%	25.20%

Cabarrus County, North Carolina
Assessed Value and Actual Value of Taxable Property
Last Ten Years

Fiscal Year	Real Property	Personal Property	Public Service Companies (2)	Total Assessed Value	County Total Direct Tax Rate (3)
2003	\$ 8,290,673,831	\$ 2,960,367,957	\$ 237,380,457	\$ 11,488,422,245	\$ 0.56
2004	8,660,862,061	2,813,292,526	215,793,981	11,689,948,568	0.56
2005 (1)	10,969,232,437	2,788,181,358	237,231,648	13,994,645,443	0.53
2006	11,554,183,728	2,946,103,615	237,558,497	14,737,845,840	0.63
2007	12,162,097,563	2,912,297,937	260,410,470	15,334,805,970	0.6289
2008	12,931,725,951	3,074,778,582	261,754,744	16,268,259,277	0.63
2009 (1)	17,454,001,994	3,137,459,615	280,507,618	20,871,969,227	0.63
2010	18,048,592,567	3,003,442,173	277,653,397	21,329,688,137	0.63
2011	18,223,093,062	2,751,158,382	271,487,306	21,245,738,750	0.63
2012	18,049,710,020	2,668,575,911	285,837,655	21,004,123,586	0.63

(1) Increase due to revaluation. Cabarrus County typically reassessed property every four years.

(2) Public service companies valuations are provided to the County by the North Carolina Department of Revenue.

These amounts included both real and personal property.

(3) Per \$100 of value.

Table 6

**Cabarrus County, North Carolina
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years**

	Year Taxes Are Payable									
	2003	2004	2005 (1)	2006	2007	2008	2009 (1)	2010	2011	2012
County Total Direct Rate (3)	\$ 0.560	\$ 0.560	\$ 0.530	\$ 0.630	\$ 0.629	\$ 0.630	\$ 0.630	\$ 0.630	\$ 0.630	\$ 0.630
Fire Protection Districts (4)	\$ 0.050	\$ 0.050	\$ 0.049	\$ 0.051	\$ 0.053	\$ 0.053	\$ 0.053	\$ 0.053	\$ 0.049	\$ 0.051
Municipality Rates:										
Concord	\$ 0.45	\$ 0.45	\$ 0.43	\$ 0.43	\$ 0.4475	\$ 0.4475	\$ 0.42	\$ 0.42	\$ 0.42	\$ 0.42
Kannapolis	0.53	0.53	0.497	0.497	0.497	0.497	0.49	0.49	0.49	0.49
Harrisburg	0.135	0.135	0.135	0.135	0.135	0.135	0.125	0.125	0.125	0.135
Mt. Pleasant	0.42	0.42	0.42	0.44	0.44	0.44	0.44	0.44	0.44	0.44
Midland	0.15	0.15	0.15	0.15	0.15	0.15	0.14	0.14	0.14	0.14
Locust	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36
Stanfield (2)	0.38	0.38	0.38	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes:

- (1) Real property was revalued on January 1.
- (2) The State reversed annexation of this municipality beginning with fiscal year 2006
- (3) All taxable property is subject to the county-wide tax. The County has one rate for all County properties
- (4) Most property in the unincorporated areas is subject to one of sixteen special fire district taxes. The fire protection districts' direct rate is a combined rate as the impact of each individual fire district is considered insignificant. The average tax rate for the districts is recorded above.

Table 7

**Cabarrus County, North Carolina
Principal Property Tax Payers,
Current Year and Nine Years Ago**

Taxpayer	Type of Business	Fiscal Year 2012			Fiscal Year 2003		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Charlotte Motor Speedway, Inc.	Auto Racing	\$ 342,615,098	1	1.63%	\$ 135,715,819	5	1.18%
Castle & Cooke, et al David H Murdock	Land Developer	339,268,757	2	1.62%			
Concord Mills LTD Partnership	Shopping Center	239,396,552	3	1.14%	159,323,718	4	1.39%
Phillip Morris INC.	Cigarette Mfg	195,000,000	4	0.93%	1,077,366,380	1	9.38%
Great Wolf of the Carolinas	Amusement Water Park	134,617,193	5	0.64%			
Corning, Inc	Fiber Optics Mfg	134,312,630	6	0.64%	457,452,706	2	3.98%
Hendricks Motorsports Inc	Auto Racing	110,728,525	7	0.53%			
Duke Energy Corp	Public Service Co	95,256,991	8	0.45%	64,533,194	7	0.56%
Walmart/Sams	Retail	68,245,948	9	0.32%			
JQH-Concord Development LLC	Hotel	66,684,496	10	0.32%			
Fieldcrest Cannon, Inc	Textiles				167,261,793	3	1.46%
CTC/CT Communications	Public Service Co				87,312,953	6	0.76%
Pass & Seymour/Legrand	Electronics				41,378,186	8	0.36%
Owens Corning	Bushings Fabricator				39,919,129	9	0.35%
Bell/Sysco Food Services, Inc.	Food Supplier				34,632,708	10	0.30%
Totals		<u>\$ 1,726,126,190</u>		8.22%	<u>\$ 2,264,896,586</u>		19.71%

Source: Cabarrus County Tax Department

Table 8

**Cabarrus County, North Carolina
Property Tax Levies and Collections
Last Ten Fiscal Years**

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)			Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Discoveries	Abatements	Discoveries		Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2003	\$ 64,433,348	\$ 2,331,839	\$ (1,546,291)	\$ 65,218,896	\$ 63,501,156	97.37%	\$ 1,555,678	\$ 65,056,834	99.75%
2004	66,077,761	1,185,407	(803,896)	66,459,272	64,155,827	96.53%	2,218,820	66,374,647	99.87%
2005	74,893,721	724,786	(898,376)	74,720,131	73,001,727	97.70%	1,646,199	74,647,926	99.90%
2006	92,892,138	762,582	(849,390)	92,805,330	90,824,656	97.87%	1,882,108	92,706,764	99.89%
2007	97,095,301	1,250,243	(855,526)	97,490,018	95,699,309	98.16%	1,394,826	97,094,135	99.59%
2008	102,936,378	929,435	(605,617)	103,260,196	101,560,468	98.35%	1,580,639	103,141,107	99.88%
2009	132,180,385	1,954,310	(1,315,618)	132,819,077	130,244,108	98.06%	2,191,876	132,435,984	99.71%
2010	135,474,421	1,105,947	(1,348,960)	135,231,408	131,784,146	97.45%	2,743,199	134,527,345	99.48%
2011	134,263,178	770,711	(535,353)	134,498,536	130,734,404	97.20%	2,442,438	133,176,842	99.02%
2012	133,644,514	1,150,154	(1,615,063)	133,179,605	128,622,399	96.58%	-	128,622,399	96.58%

Source: Cabarrus County Finance Department

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Attachment number 1

Table 9

Cabarrus County, North Carolina
Ratios of General Bonded Debt Outstanding,
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Percentage of Actual Taxable Value of Property(2)	Per Capita(1)
2003	\$ 56,145,000	0.49%	403
2004	52,495,000	0.45%	368
2005	97,805,000	0.70%	675
2006	91,845,000	0.62%	618
2007	133,980,000	0.87%	864
2008	126,895,000	0.78%	780
2009	119,835,000	0.57%	711
2010	112,565,000	0.53%	654
2011	105,660,000	0.50%	594
2012	98,695,000	0.47%	544

Notes: Details regarding the County's outstanding debt can be found in the notes to the Financial Statements

(1) See Table 12 for population data.

(2) See Table 5 for total assessed value of property.

Cabarrus County, North Carolina
**Ratios of Outstanding Debt by Type
 Last Ten Fiscal Years**

Governmental Activities									
Fiscal Year	General Obligation Bonds	Certificates Of Participation/ Limited Obligation Bonds	Installment Payment Revenue Bonds	Installment Financing	Capital Leases	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)	
2003	\$ 56,145,000	\$ 61,340,000	\$ 24,000,000	\$ -	\$ 6,344,560	\$ 147,829,560	1,060	3.59%	
2004	52,495,000	98,765,000	22,500,000	-	4,123,595	177,883,595	1,249	4.24%	
2005	97,805,000	93,380,000	21,000,000	4,358,000	1,801,483	218,344,483	1,506	4.90%	
2006	91,845,000	88,005,000	19,500,000	3,735,427	-	203,085,427	1,366	4.23%	
2007	133,980,000	116,220,000	18,000,000	17,612,855	443,568	286,256,423	1,845	5.55%	
2008	126,895,000	173,165,000	-	15,990,286	331,964	316,382,250	1,944	5.70%	
2009	119,835,000	220,885,000	-	14,367,714	3,458,315	358,546,029	2,127	6.03%	
2010	112,565,000	294,990,000	-	12,745,143	3,282,345	423,582,488	2,460	7.22%	
2011	105,660,000	294,315,000	-	11,122,572	3,102,621	414,200,193	2,327	6.84%	
2012	98,695,000	274,555,000	-	-	3,531,107	376,781,107	2,076	*	

* Information not yet available

Notes: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

(1) See Table 12 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year. Calendar 2011 personal income not available to calculate fiscal year 2012.

Table 11

Cabarrus County, North Carolina
**Legal Debt Margin Information,
 Last Ten Fiscal Years**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Assessed Value of Property	\$ 11,488,422,245	\$ 11,689,948,568	\$ 13,994,645,443	\$ 14,737,845,840	\$ 15,334,805,970	\$ 16,268,259,277	\$ 20,871,969,227	\$ 21,329,688,137	\$ 21,245,738,750	\$ 21,004,123,586
Debt Limit, 8% of Assessed Value (Statutory Limitation)	919,073,780	935,195,885	1,119,571,635	1,179,027,667	1,226,784,478	1,301,460,742	1,669,757,538	1,706,375,051	1,699,659,100	1,680,329,887
Debt applicable to debt limitations:										
Total Bonded Debt	56,145,000	52,495,000	97,805,000	91,845,000	133,980,000	126,895,000	119,835,000	112,565,000	105,660,000	98,695,000
Total Installment Payment Revenue Bonds	24,000,000	22,500,000	21,000,000	19,500,000	18,000,000	-	-	-	-	-
Total Capital Leases	6,344,560	4,123,595	1,801,483	-	443,568	331,964	3,458,315	3,282,345	3,102,621	3,531,107
Total Installment Financing	-	-	4,358,000	3,735,427	17,612,855	15,990,286	14,367,714	12,745,143	11,122,572	-
Total Certificates of Participation/ Limited Obligation Bonds	61,340,000	98,765,000	93,380,000	88,005,000	116,220,000	173,165,000	220,885,000	294,990,000	294,315,000	274,555,000
Total debt applicable to limitations	<u>147,829,560</u>	<u>177,883,595</u>	<u>218,344,483</u>	<u>203,085,427</u>	<u>286,256,423</u>	<u>316,382,250</u>	<u>358,546,029</u>	<u>423,582,488</u>	<u>414,200,193</u>	<u>376,781,107</u>
Legal debt limit	<u>\$ 771,244,220</u>	<u>\$ 757,312,290</u>	<u>\$ 901,227,152</u>	<u>\$ 975,942,240</u>	<u>\$ 940,528,055</u>	<u>\$ 985,078,492</u>	<u>\$ 1,311,211,509</u>	<u>\$ 1,282,792,563</u>	<u>\$ 1,285,458,907</u>	<u>\$ 1,303,548,780</u>
Total net debt applicable to the limit as a percentage of debt limit	16.08%	19.02%	19.50%	17.22%	23.33%	24.31%	21.47%	24.82%	24.37%	22.42%

Note: NC Statute GS159-55 limits the county's outstanding debt to 8% of the appraised value of property subject to taxation. The following deductions are made from gross debt to arrive at net debt applicable to the limit: money held for payment of principal; debt incurred for water, sewer, gas, or electric power purposes; uncollected special assessments, funding and refunding bonds not yet issued; and revenue bonds.

The legal debt margin is the difference between the debt limit and the county's net debt outstanding applicable to the limit, and represents the county's legal borrowing authority.

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Cabarrus County, North Carolina
Demographic and Economic Statistics
Last Ten Fiscal Years

Table 12

<u>Year</u>	<u>Population(1)</u>	<u>Personal Income (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Public School Enrollment(3)</u>	<u>Unemployment Rate(4)</u>	<u>Number of Building Inspections Performed(5)</u>
2003	139,411	\$ 4,116,291	\$ 29,499	24,328	7.30%	46,325
2004	142,476	4,199,579	29,431	26,229	6.20%	48,795
2005	144,956	4,441,339	30,752	27,138	4.60%	51,464
2006	148,682	4,752,216	31,871	28,582	4.10%	65,340
2007	155,159	5,157,773	33,161	30,507	4.40%	68,755
2008	162,740	5,551,258	34,099	32,219	5.80%	57,339
2009	168,559	5,946,765	35,280	32,781	11.20%	16,529
2010	172,223	5,869,800	34,083	33,014	11.40%	18,890
2011	178,011	6,057,692	33,926	34,096	10.10%	23,241
2012	180,468	*	*	34,588	9.20% **	26,565

* Information not yet available.

**Fiscal Year 2012 is as of June 30, 2012

Notes:

(1) US Census Bureau. Estimates are as of beginning of fiscal year.

(2) Bureau of Economic Analysis, U. S. Department of Commerce. Figures are for the prior calendar year

(3) Public Schools of North Carolina/State Board of Education reported the County Official Statements

(4) N. C. Employment Security Commission, Annual Average for prior calendar year.

(5) Total number of inspections performed by Cabarrus County Inspections Department. Does not include inspections by municipalities.

Table 13

**Cabarrus County, North Carolina
Principal Employers
Current Year and Nine Years Ago**

<u>Employer</u>	<u>2012</u>			<u>2003</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Carolinas Medical Ctr - Northeast	4,500	1	5.59%	3,700	3	5.15%
Concord Mills Mall	4,000	2	4.97%	4,000	2	5.56%
Cabarrus County Schools	3,800	3	4.72%	2,500	5	3.48%
Cabarrus County	975	4	1.21%	804	8	1.12%
City of Concord	936	5	1.16%	838	7	1.17%
Connexions	900	6	1.12%	-	-	-
State of North Carolina	771	7	0.96%	-	-	-
Kannapolis City Schools	750	8	0.93%	693	9	0.96%
Shoe Show	700	9	0.87%	-	-	-
S & D Coffee and Tea	575	10	0.71%	-	-	-
Pillowtex/Fieldcrest Cannon, Inc.	-	-	-	4,200	1	5.84%
Philip Morris	-	-	-	2,600	4	3.62%
Carolina Mall	-	-	-	850	6	1.18%
CT Communications	-	-	-	670	10	0.93%
Total	<u>17,907</u>		<u>22.24%</u>	<u>20,855</u>		<u>29.00%</u>

Source: NC Employment Security Commission, Cabarrus County EDC and the LOBS 2011 Cabarrus County Official Statement

Table 14

**Cabarrus County, North Carolina
Full-time Equivalent County Government Employees by Function,
Last Ten Fiscal Years**

Function/Program	Full-time Equivalent Employees as of June 30									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government	160	160	153	156	162	173	178	161	165	166
Cultural and Recreation	76	77	79	57	59	64	65	48	51	51
Public Safety	237	241	272	274	297	314	347	344	421	419
Economic & Phy. Development	18	15	15	16	16	17	17	12	12	15
Human Services	205	227	246	267	289	303	310	307	313	297
Environmental Protection	11	11	11	11	12	12	12	11	11	8
Total	707	731	776	781	835	883	929	883	973	956

Source: County Finance Department

Note: This schedule represents number of persons employed as of March 31 of each year. Vacant positions are included in the above numbers. Full time personnel work 2,080 hours per year (less vacation and sick leave).

**Cabarrus County, North Carolina
Operating Indicators by Functional Area
Last Ten Fiscal Years**

Table 15

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Functional Area										
General Government										
Tax Collection Rate	97.37%	96.53%	97.70%	97.87%	98.16%	98.35%	98.06%	97.45%	97.20%	94.45%
Land Records Recorded ¹	53,611	43,283	45,742	48,762	46,376	37,329	32,256	28,410	28,238	28,000 *
Culture & Recreation										
Circulation of Library Materials-All Branches	559,599	615,167	692,244	748,537	789,453	781,606	882,322	841,916	697,539	720,000 *
Acres of Park Land-Developed/Undeveloped	411/67	411/67	411/67	411/67	411/67	411/67	329/252	347/343	381/310	381/310
Public Safety										
Sheriff Response Time (Emergency Calls)	7.07	6.58	7.53	7.00	8.20	8.00	9.25	7.57	7.50	8.00
Detention Center Average Daily Population	195	202.3	212	216	220	220	253	275	350	375
Animals Picked Up	5,020	5,259	4,946	4,980	4,513	4,500	3,982	3,982	3,800	3,900 *
Building Inspections Completed	46,325	48,795	51,464	65,340	68,755	57,339	42,610	46,871	22,410	26,565
EMS Average Response Time Countywide	7.37	7.49	7.69	7.20	7.03	7.03	7.29	7.02	7.01	7.00 *
Economic & Physical Development										
Construction Permits Issued ⁴	-	-	-	-	-	-	-	-	9,558	10,350
Zoning Permits Issued ⁴	-	-	-	-	-	-	-	-	307	295
Human Services										
Veteran /Dependent Contacts	7,094	8,978	7,205	7,802	9,132	9,950	10,750	12,138	12,119	10,450
Human Service Transportation Trips ²	90,120	112,286	116,818	85,713	85,721	96,696	82,404	85,692	81,844	90,000
Family Medicaid Cases	6,836	8,355	8,969	10,049	10,779	11,794	13,727	14,460	15,884	16,039
Adult Medicaid Cases ³	4,219	4,379	4,746	4,858	5,045	5,216	5,380	5,565	6,019	6,101
WFFA (formerly AFDC)	385	534	487	316	315	289	290	266	254	263
Child Protective Service Reports Investigated	1,202	1,212	1,426	1,897	1,697	1,602	1,476	1,488	1,537	2,955
Adoptions Completed	20	0	59	0	15	43	18	10	7	1
Food Stamp Cases	3,346	4,350	4,950	5,358	5,456	5,890	6,880	8,391	10,497	11,652
Adult Protective Services Reports	160	135	114	131	170	232	210	225	189	226
Environmental Protection										
Tons of MSW and C&D Waste Managed	31,622	25,570	32,049	159,106	68,950	54,488	44,354	28,818	24,969	21,360
Tons of Recyclable Materials Collected	1,526	2,275	2,007	1,710	1,687	1,800	2,500	3,284	3,498	4,250 *
Education										
Per Pupil Current Expense Funding	\$1,186.78	\$1,186.78	\$1,204.58	\$1,292.01	\$1,328.78	\$1,443.91	\$1,541.14	\$1,541.14	\$1,597.64	\$1,598.54
Per Pupil Capital Outlay Funding	\$0.00	\$52.95	\$56.78	\$89.74	\$140.36	\$127.23	\$124.36	\$59.60	\$32.59	\$37.80
Per Pupil Debt Service Funding	\$691.78	\$620.53	\$717.20	\$796.37	\$683.18	\$705.68	\$845.19	\$835.51	\$877.37	\$1,008.56

Source: County Departments

Notes:

¹ Data is Calendar Year

² County Department Starting in 2004, previously under DSS and private contractor

³ Social Security began managing SSI medicaid cases in 1998; Medicaid income limits changed to 100% of poverty 2001

⁴ New measure beginning 2011

NA - Data Not Available

* - Estimate

Table 16

**Cabarrus County, North Carolina
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Parks (1)										
Park facility	4	4	4	4	4	4	5	5	5	5
Tennis courts	6	6	6	6	6	6	6	6	6	6
Picnic shelters	18	20	20	20	20	21	21	23	24	24
Softball fields	8	8	8	8	8	8	8	8	8	8
Playgrounds	7	7	7	7	7	8	8	8	10	10
Soccer Fields	12	12	12	12	12	12	11	11	11	11
Camping cabins	-	4	4	4	4	6	6	6	6	6
Tent sites	-	7	7	7	7	6	6	7	7	7
Bathhouse for campgrounds	-	1	1	1	1	1	1	1	1	1
Swimming Pool	-	-	-	-	-	-	1	1	1	1
Pool Bathhouse	-	-	-	-	-	-	1	1	1	1
Fire protection (1)										
Stations	14	14	14	14	14	11	11	11	10	10 (2)
Sheriff (1)										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	3	4	4	4	5	5	5	5	5	5
Patrol units	104	65	65	65	65	94	113	117	118	118 (3)

(1) Data obtained from the County Departments of Parks, Emergency Management, and Sheriff

(2) Three stations have become municipal departments and are not under the control of the County.

(3) Prior to 2004 the number of patrol units reported above was the total number of vehicles owned by the Sheriff's Department. It was then decided in 2008 to begin counting all vehicles that could be used for patrol.

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Compliance Section

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

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*

Board of Commissioners
Cabarrus County, North Carolina

We have audited the basic financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina, as of and for the year ended June 30, 2012, not presented here, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 16, 2012. We conducted our 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. The financial statements of the Cabarrus Health Alliance were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of Cabarrus County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Cabarrus County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cabarrus County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, non-compliance 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 non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of County Commissioners and management of Cabarrus County, North Carolina, 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.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.

October 16, 2012

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

Report On Compliance With Requirements That Could Have A Direct And Material Effect On Each Major Federal Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133 And The State Single Audit Implementation Act

Independent Auditors' Report

Board of Commissioners
Cabarrus County, North Carolina

Compliance

We have audited Cabarrus County, North Carolina's 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 could have a direct and material effect on each of Cabarrus County's major federal programs for the year ended June 30, 2012. Cabarrus County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Cabarrus County's management. Our responsibility is to express an opinion on Cabarrus County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance 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 Cabarrus 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. Our audit does not provide a legal determination of Cabarrus County's compliance with those requirements.

In our opinion, Cabarrus County complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

Management of Cabarrus County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Cabarrus County's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State Single Audit Implementation Act, 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 Cabarrus 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, non-compliance 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 control over compliance, such that there is a reasonable possibility that material non-compliance 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, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of County Commissioners and management of Cabarrus County, North Carolina, 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.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
October 16, 2012

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

Report On Compliance With Requirements That Could Have A Direct And Material Effect On Each Major State Program And On Internal Control Over Compliance In Accordance With Applicable Sections of OMB Circular A-133 And The State Single Audit Implementation Act

Independent Auditors' Report

Board of Commissioners
Cabarrus County, North Carolina

Compliance

We have audited Cabarrus County, North Carolina's 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 could have a direct and material effect on each of Cabarrus County's major State programs for the year ended June 30, 2012. Cabarrus County's major State programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major State programs is the responsibility of Cabarrus County's management. Our responsibility is to express an opinion on Cabarrus County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; applicable sections of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act. Those standards, applicable sections of OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance 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 Cabarrus 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. Our audit does not provide a legal determination of Cabarrus County's compliance with those requirements.

In our opinion, Cabarrus County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of Cabarrus County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to State programs. In planning and performing our audit, we considered Cabarrus County's internal control over compliance with requirements that could have a direct and material effect on a major State program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal controls over compliance in accordance with applicable sections of OMB Circular A-133 and the State Single Audit Implementation Act, 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 Cabarrus 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, non-compliance 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 non-compliance with a type of compliance requirement of a State 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, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of County Commissioners and management of Cabarrus County, North Carolina, 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.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
October 16, 2012

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2012

1. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued	Unqualified
Internal control over financial reporting:	
• Material weakness identified	No
• Significant deficiency identified	None reported
Non-compliance material to financial statements noted	No

Federal Awards

Internal control over major federal programs:	
• Material weakness identified	No
• Significant deficiency identified	None reported
Type of auditors' 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 OMB Circular A-133	No

CABARRUS COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2012

1. Summary of Auditors' Results (Continued)

Identification of major federal programs:

<u>Program Name</u>	<u>CFDA#</u>
Medicaid Cluster	93.778, 93.777, 93.775, 93.720
TANF Cluster	93.558, 93.714, 93.716
Child Care Development Fund Cluster	93.575, 93.596
Aging Cluster	93.044, 93.045, 93.053, 93.705, 93.707
Foster Care – Title IV-E Administration/Foster Care IVE	93.658
Adoption Assistance – Title IV-E Adoption Direct Benefit Payments	93.659

Dollar threshold used to distinguish between Type A and Type B Programs	<u>\$3,000,000</u>
--	--------------------

Auditee qualified as low-risk auditee?	No
--	----

State Awards

Internal control over major State programs:

- | | |
|---|--------------------------------|
| <ul style="list-style-type: none"> • Material weakness identified • Significant deficiency identified | <p>No</p> <p>None reported</p> |
|---|--------------------------------|

Type of auditors' 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	No
--	----

Identification of major State programs:

<u>Program Name</u>
Title XIX Medicaid
Subsidized Child Care Cluster
Aging Cluster
NC Lottery Fund
Child Welfare Adoption Subsidy-Direct Benefit Payments (Foster Care)
2008 Agricultural Development & Farmland Preservation Grant

CABARRUS COUNTY, NORTH CAROLINA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012**

2. Financial Statements Findings

None reported.

3. Federal Award Findings and Questioned Costs

None reported.

4. State Award Findings and Questioned Costs

None reported.

CABARRUS COUNTY, NORTH CAROLINA
SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2012

None reported.

**CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2012**

Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Local Expenditures
Federal Awards:					
<u>U.S. Department of Agriculture</u>					
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
Administration:					
Supplemental Nutrition Assistance Program (SNAP):					
State Administrative Matching Grants					
for Supplemental Nutrition Assistance Program	10.561		\$ 1,121,935	\$ -	\$ 1,122,309
Total Supplemental Nutrition Assistance Program			1,121,935	-	1,122,309
Passed through Centralina Council of Governments:					
Food Distribution Elderly Nutrition Program - USDA Supplement	10.570		19,881	-	-
Total U.S. Department of Agriculture			1,141,816	-	1,122,309
<u>U. S. Department of Health and Human Services</u>					
Administration on Aging:					
Passed through Centralina Council of Governments:					
Title III-E Caregiver Grant	93.052		79,735	5,089	-
Title V Revenues	17.235		152,118		
Consumer Directed Services Grant	93.779		8,582	36,587	-
Aging Cluster:					
Nutrition Project for the Elderly Title III-C1	93.045		145,696	6,622	-
Title III-B (Access);					
Transportation Grant	93.044		64,249	59,307	-
Information case Assistant	93.044		31,445	29,026	-
Title III-B (In-Home):					
Adult Day Services	93.044		44,119	108,014	-
In-Home Aide I & II	93.044		53,256	67,780	-
Housing/Home Improvement	93.044		11,494	28,142	-
Senior Center Operations Grant			-	36,713	-
Total Aging Cluster			350,259	335,604	-
Total Administration on Aging			590,694	377,280	-
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
Administration:					
Temporary Assistance Needy Families (WorkFirst)	93.558		258,068	-	250,718
Services:					
Temporary Assistance Needy Families (WorkFirst)	93.558		1,346,825	-	1,310,878

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Attachment number 1

**CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2012**

Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Local Expenditures
Direct Benefit Payments:					
Temporary Assistance Needy Families	93.558		706,930	-	-
Refugee Assistance	93.566		4,912	-	-
AFDC Payments and Penalties	93.560		(771)	(212)	(212)
Family Preservation	93.556		3,508	-	-
TANF - Domestic Violence	93.558		21,793	-	-
Child Support Enforcement	93.563		1,133,086	(185)	583,711
Child Support Incentive Recovery	93.563		-	-	-
Crisis Intervention Program	93.568		507,628	-	-
Low Income Energy Assistance	93.568		330,128	-	-
Permanency Planning - Child Welfare Services	93.645		25,119	19,217	14,779
Family Violence Prevention	93.671		2,205	-	735
Independent Living Initiative/LINKS	93.674		20,476	-	-
Adult Day Care	93.667		30,542	33,036	9,083
In-Home Services	93.667		108,928	-	15,561
Social Services Block Grant Administration	93.667		384,521	40,275	141,598
Total Division of Social Services - Other Programs			4,883,898	92,131	2,326,851
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
Foster Care and Adoption Cluster:					
Title IV - E Administration	93.658		45	-	45
Title IV - E Child Protective Services	93.658		606,641	79,202	527,439
Title IV - E Foster Care	93.658		(10,863)	-	(10,863)
Title IV - E Training	93.658		236,049	-	222,371
Title IV - E Optional Training 50%	93.659		15,696	-	14,743
Public Assistance:					
Title IV - E Foster Care	93.658		119,249	36,634	39,288
Adoption/Foster Care	93.658		240,544	-	5,508
Adoption Assistance - Direct Benefit	93.659		591,198	157,347	158,347
Total Foster Care and Adoption Cluster (Note 2)			1,798,559	273,183	956,878
Passed Through N.C. Department of Health and Human Services:					
Subsidized Child Care (Note 4):					
Child Care Development Fund Cluster:					
Division of Social Services:					
Child Care Development Fund Administration	93.596		204,860	-	-
Division of Child Development:					
Child Care Development Fund Discretionary	93.575		1,940,999	-	-
Child Care Development Fund Mandatory	93.596		672,985	-	-
Child Care Development Fund Match	93.596		574,074	162,061	-
Total Child Care Development Fund Cluster			3,392,918	162,061	-
Temporary Assistance for Needy Families	93.558		784,568	70,220	-
ARRA - Emergency Contingency Fund TANF State Programs	93.714		96,069	-	-
Foster Care Title IV-E	93.658		26,538	-	-
Smart Start	N/A		-	33,838	-
State Funding Appropriations	N/A		-	613,377	-
Smart Start TANF Maintenance of Effort	N/A		-	382,462	-
Total Subsidized Child Care (Note 2)			4,300,093	1,261,958	-

**CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2012**

Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Local Expenditures
Division of Social Services:					
Title XIX - Medicaid	93.778		2,016,012	16,404	1,999,608
Adult Care Home Case Management	93.778		76,865	35,280	41,585
N.C. Health Choice (Child Health Insurance Program)	93.767		172,206	7,430	47,990
Division of Medical Assistance:					
Direct Benefit Payments:					
Title XIX - Medicaid	93.778		97,108,550	55,316,944	7,274
Early Retiree Insurance Program - EERP	93.546		96,067	-	-
Total U.S. Department of Health and Human Services			112,184,760	57,380,610	6,502,495
<u>U.S. Election Assistance Commission</u>					
Passed through NC State Board of Elections:					
2012 Primary Election Coding Grant	90.401		5,693	-	-
Total U.S. Election Assistance Commission			5,693	-	-
<u>U. S. Department of Energy</u>					
Passed Through N.C. Department of Health and Human Services:					
Office of Economic Opportunities:					
Weatherization Assistance Program (ARRA)	81.042	ARRA04WA	247,549	-	-
Weatherization Assistance Program	81.042		119,086	-	-
Low Income Heating Assistance Program	93.568		8,119	-	-
Heating and Air Conditioning Repair Program (HARP)	81.042		100,639	-	-
Total U.S. Department of Energy			475,393	-	-
<u>Federal Emergency Management Agency</u>					
Passed through N.C. Department of Crime Control and Public Safety:					
Division of Emergency Management:					
Buffer Zone Protection Grant	97.078	2010-BF-T0-0040	136,263	-	-
EOD Render safe Equipment Grant	97.067	2011-SS-00119-1033	7,547	-	-
Emergency Management Performance Grant	97.042	EMPG-2011-37025	49,636	-	49,636
Total Federal Emergency Management Agency			193,446	-	49,636
<u>U.S. Department of Housing and Urban Development</u>					
Passed through NC Department of Commerce:					
Community Development Block Grant	14.228	10-C-2166	199,306	-	-
Total U.S. Election Assistance Commission			199,306	-	-
<u>US Department of Justice</u>					
Passed through Office of Justice Programs:					
State Criminal Alien Assistance Program Grant	16.606		64,334	-	-

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Attachment number 1

**CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2012**

Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Local Expenditures
Passed through NC Department of Correction: Criminal Justice Partnership Program	16.710		128,652	-	-
Total US Department of Justice			192,986	-	-
<u>Federal Institute of Library and Museum Services</u>					
Passed through department of Cultural Resources: LSTA Strengthening Public Academic Collections Grant	45.310		47,752	-	-
Total Federal Institute of Library and Museum Services			47,752	-	-
<u>National Endowment for the Humanities</u>					
Passed through NC Humanities Council: NC Humanities Council Library Grant	45.129	S10-07	1,000	-	-
<u>N. C. Department of Transportation</u>					
Public Transportation Division:					
2010 5311 Grant Program (ARRA)	20.509	10-AR-042	22	18	-
5316 Job Access Reverse Commute Program (ARRA)	20.516	11-JA-042	52,767	-	-
NC Governors Highway Safety Program Grant (ARRA)	20.600	PT-2012-03-04-36	16,878	-	-
NC Governors Highway Safety Program Grant (ARRA)	20.600	PT-2012-03-04-01	33,086	-	-
NC Governors Highway Safety Program Traffic Safety Equipment Grant Community Transportation Program:	20.601	K8-11-02-42	650	-	-
Administrative Grant - Section 5311	20.509	12-CT-042	137,476	123,390	-
Total N.C. Department of Transportation			240,879	123,408	-
Total Federal Awards			113,541,215	57,504,018	6,552,131
<u>State Awards:</u>					
<u>N. C. Department of Health and Human Services</u>					
Division of Social Services:					
DCD-Smart Start	N/A		-	62,012	-
State Foster Home	N/A		-	82,804	82,804
Foster Care At-Risk Maximization	N/A		-	3,784	2,028
SFHF Maximization	N/A		-	133,936	133,936
AFDC Incentives	N/A		-	174	-
TANF Incentives	N/A		-	1,261	-
Direct Benefit Payments:					
Child Welfare Adoption Subsidy	N/A		-	767,189	223,300
Total Division of Social Services			-	1,051,160	442,068
Division of Aging:					
Senior Center General Purpose	N/A		-	4,701	-
Direct Benefit Payments:					
State/County Special Assistance for Adults	N/A		-	1,142,077	1,142,077
Total Division of Aging			-	1,146,778	1,142,077

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Attachment number 1

**CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2012**

Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Local Expenditures
<u>Office of Emergency Medical Services:</u>					
Carolinas Medical Center - Metrolina Trauma Advisory Committee:					
Project P7	N/A		-	5,596	-
Project P10	N/A		-	4,159	-
Total Office of Emergency Medical Services			-	9,755	-
Total N. C. Department of Health and Human Services			-	2,207,693	1,584,145
<u>N. C. Department of Environmental and Natural Resources</u>					
Clean Water Management Trust Fund					
Division of Waste Management:					
Electronics Recycling Management Funds	N/A		-	8,425	-
Division of Soil and Water Conservation:					
Soil and Water Conservation	N/A		-	3,600	131,446
Soil and Water Conservation - Water Quality Cost Share Grant	N/A		-	26,490	26,490
Total NC Department of Environmental and Natural Resources			-	226,837	157,936
<u>N.C. Department of Crime Control and Public Safety:</u>					
Department of Juvenile Justice & Delinquency Prevention:					
Juvenile Crime Prevention Programs (JCPP):					
JCPC Certification	N/A	313000	-	15,500	-
Home Based Services	N/A	313005	-	94,207	-
Total N.C. Department of Crime Control and Public Safety			-	109,707	-
<u>N. C. Department of Administration</u>					
N.C. Substance Control Tax					
Division of Veteran's Affairs:					
Veteran's Service Grant	N/A		-	1,452	219,747
Total N.C. Department of Administration			-	11,981	219,747
<u>N.C. Department of Agriculture and Consumer Services</u>					
NC Agricultural Development & Farmland Preservation Trust Fund:					
2008 Agricultural Development & Farmland Preservation Grant	N/A	ADM-ADFP-08-013	-	574,223	-
Total N.C. Department of Agriculture and Consumer Services			-	574,223	-
<u>N.C. Rural Department of Insurance</u>					
Division of Seniors Health Insurance Information Program					
SHIIP Grant	N/A		-	4,565	-
Total N.C. Rural Department of Insurance			-	4,565	-
<u>N.C. Department of Cultural Resources</u>					
Passed through State Library of N.C.:					
State Aid to Libraries	N/A	DCR-4	-	156,968	849,903
Total N.C. Department of Cultural Resources			-	156,968	849,903

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Attachment number 1

CABARRUS COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2012

Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	State/Pass Through Grantor's Number	Federal Direct and Pass Through Expenditures	State Expenditures	Local Expenditures
<u>N.C. Recreation & Park Association</u>					
Nourishing NC Garden Grant	N/A		-	3,100	-
Total N.C. Recreation & Park Association			-	3,100	-
<u>N.C. Tobacco Trust Fund Commission</u>					
Piedmont Farmers Market Expansion Grant	N/A	2011-047-19	-	35,196	-
Total N.C. Tobacco Trust Fund Commission			-	35,196	-
<u>N. C. Department of Transportation</u>					
Public Transportation Division:					
Rural Operating Assistance Program:					
Elderly and Disabled Assistance Transportation Program	N/A	DOT-16CL	-	103,742	-
Work First/ Employment Transportation Program	N/A	DOT-16CL	-	25,871	-
Rural General Public Transportation Program	N/A	DOT-16CL	-	66,994	-
Total N.C. Department of Transportation			-	196,607	-
<u>N.C. Department of Public Instruction</u>					
NC Lottery Fund	N/A		-	1,713,555	-
Total N.C. Department of Public Instruction			-	1,713,555	-
Total State Awards			\$ -	\$ 5,240,432	\$ 2,811,731
Total Federal and State Awards			\$ 113,541,215	\$ 62,744,450	\$ 9,363,862

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 includes the federal and State grant activity of Cabarrus 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 general purpose financial statements. However, due to the county's involvement in determining eligibility, they are considered federal awards to the county and are included on this schedule.

2. The following are clustered by NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Subsidized Child Care, Foster Care and Adoption.

3. Of the federal and state expenditures presented in this schedule, Cabarrus County provided awards to sub recipients as follows:

Community Based Gang Prevention Pilot Program (ARRA)	N/A		\$ 329,572	\$ -	\$ -
Monarch	N/A		-	82,496	-
Project Challenge	N/A	313024	-	61,321	-
Teen Court	N/A	313015	-	56,638	-
			\$ 329,572	\$ 200,455	\$ -

**For Information:
Office of the Finance Director
Cabarrus County
Post Office Box 707
Concord, NC 28026-0707
704-920-2104
www.cabarruscounty.us**

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Cabarrus County
Concord, North Carolina

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina, as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of Cabarrus County, North Carolina's management. Our responsibility is to express opinion on these basic financial statements based on our audit. We did not audit the financial statements of the component unit, Cabarrus Health Alliance, which represents 100% of the assets, net assets, and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us; and our opinion, insofar as it relates to the amounts included for the Cabarrus Health Alliance is based solely on the report of the other auditors.

We conducted our 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. The financial statements of Cabarrus Health Alliance were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based upon our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cabarrus County, North Carolina as of June 30, 2012, the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 16, 2012, on our consideration of Cabarrus County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the Law Enforcement Officer's Special Separation Allowance and the Other Post-Employment Benefits' Schedules of Funding Progress and Employer Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide assurance.

Our audit was performed for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements of Cabarrus County, North Carolina as a whole. The introductory section, combining and individual fund financial statements, budget and actual schedules, supplemental ad valorem tax schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the State Single Audit Implementation Act and is also not a required part of the basic financial statements. The combining and individual fund financial statements, budget and actual schedules, supplemental ad valorem tax schedules and the Schedule of Expenditures of Federal and State Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subject to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina
October 16, 2012



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

DECEMBER 17, 2012
6:30 P.M.

AGENDA CATEGORY:

Reports

SUBJECT:

BOC - Receive Updates from Commission Members Who Serve as Liaisons to Municipalities or on Various Boards/Committees

BRIEF SUMMARY:

This time is allotted during regular meetings to receive updates from Commission members that serve as liaisons to local municipalities or that serve on various boards/committees, if needed. This opportunity allows the Board as a whole to learn more about what is going on with the boards each Commissioner is individually involved with.

REQUESTED ACTION:

Receive updates and discuss as needed.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

Megan Smit, Clerk to the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

DECEMBER 17, 2012
6:30 P.M.

AGENDA CATEGORY:

Reports

SUBJECT:

Request for Applications for County Boards/Committees

BRIEF SUMMARY:

Applications are being accepted for the following County Boards/Committees:

Adult Care Home Community Advisory Committee - *7 Vacancies*

Agricultural Advisory Board

Animal Protection and Preservation Advisory Committee - *8 Positions with Expired/Expiring Terms & 1 Vacant Position*

Concord Planning and Zoning Commission (ETJ) - *1 Vacant Position*

Council for a Sustainable Local Economy

Food Policy Council

Harrisburg Fire Advisory Board - *2 Positions with Expired Terms*

Industrial Facilities and Pollution Control Financing Authority - *2 Vacant Positions*

Juvenile Crime Prevention Council - *1 Vacant Position*

Nursing Home Community Advisory Committee - *5 Vacant Positions*

Parks Commission

Region F Aging Advisory Committee - *1 Position with Expired Term*

Transportation Advisory Board - *2 Vacant Positions*

Youth Council - *5 Vacant Positions with Expired/Expiring Terms*

A description of each board/committee is attached along with an application for appointment. For more information, contact the Clerk at 704-920-2109 or go to <http://www.cabarruscounty.us/government/departments/commissioners/boards-committees/Pages/default.aspx>

REQUESTED ACTION:

Review the aforementioned list of County Boards/Committees for the benefit of the viewing audience and encourage citizens to participate.

EXPECTED LENGTH OF PRESENTATION:

1 Minute

SUBMITTED BY:

Megan Smit, Clerk to the Board

BUDGET AMENDMENT REQUIRED:

No

COUNTY MANAGER'S RECOMMENDATIONS/COMMENTS:

This item was approved by the Board for inclusion on the Agenda.

ATTACHMENTS

- [Vacancies](#)
 - [Concord ETJ Map](#)
 - [Harrisburg ETJ Map](#)
 - [Application](#)
 - [Youth Council Application](#)
-

CABARRUS COUNTY

BOARDS, COMMITTEES, COMMISSIONS AND AUTHORITIES

The Cabarrus County Board of Commissioners makes appointments to a number of boards, committees, commissions and authorities. All citizens of Cabarrus County are encouraged to volunteer to serve on these boards/committees. To obtain an application for appointment or for more information, please contact Megan Smit, Clerk to the Board, at the Governmental Center, 65 Church Street, SE, Concord, or call (704) 920-2109. The application may also be downloaded from the County's website at www.cabarruscounty.us.

A listing of the boards/committees is as follows:

ADULT CARE HOME COMMUNITY ADVISORY COMMITTEE

This committee seeks to maintain the intent of the Adult Care Home Residents Bill of Rights and to promote community involvement with the homes (homes for the aged, family care homes and homes for developmentally disabled adults). Members cannot be employed by an adult care home nor have any financial interest, directly or indirectly, in an adult care home. Immediate family of an adult care home resident in Cabarrus County cannot serve on the committee. Initial appointment is for a term of one year with successive appointments of three-year terms.

AGRICULTURAL ADVISORY BOARD

The Agricultural Advisory Board is designed to implement the provisions of the Voluntary Agricultural District Ordinance. The Board is charged with accepting applications to the voluntary agricultural districts, promoting the enhancement of agriculture in our county, and assisting the Cabarrus County Commissioners with information and positions regarding decisions impacting agricultural production in our county.

ANIMAL PRESERVATION & PROTECTION ADVISORY COMMITTEE

The committee's purposes are outlined as follows: (1) Review current operations of Cabarrus County Animal Control; (2) Provide educational materials in several languages to the Cabarrus County residents on Spay/Neuter, proper feeding, housing and healthcare for pets; (3) Establish a protocol for the availability for low cost spaying and neutering of pets belonging to indigent residents of Cabarrus County. Members serve two-year terms.

CONCORD PLANNING AND ZONING COMMISSION

The Commission guides, reviews and regulates land developments within and around the boundaries of the City of Concord. The County Commissioners appoint one member who resides in Concord's extraterritorial jurisdiction area for a term of three years.

COUNCIL FOR A SUSTAINABLE LOCAL ECONOMY (CSLE)

The CSLE is charged with performing research and analysis, educating the community, developing strategies and making policy recommendations that encourage the development of a resilient, robust and sustainable local economy in which entrepreneurs and creativity thrive and the community prospers. The CSLE is given discretion in fulfilling its charge; however, it is specifically directed to address the following:

1. To the extent possible, identify “leakage” in the local economy. That is, determine how much money is spent by local businesses, institutions, governments and residents purchasing goods and services from outside Cabarrus County that are available from businesses within Cabarrus County. Additionally, determine the impact, in terms of the number of jobs, of diverting some or all of that spending from outside the county to businesses inside the county.
2. Identify barriers to success encountered by small businesses as a result of government policies and regulations. Conversely, identify government policies and regulations, existing or new, which are helpful to small businesses.

FOOD POLICY COUNCIL

This Council will identify and strengthen the connections between food, health, natural resource protection, economic development and the agricultural community. The Food Council will be charged with performing research, educating the community, developing strategies and making policy recommendations that will encourage the development of a robust, sustainable local food economy and a healthier population.

HARRISBURG FIRE ADVISORY BOARD

The Harrisburg Fire Advisory Board advises the Town Council, Town Administrator and the Fire Chief on matters of policy, administration and operations. The board tracks the progress of the Harrisburg Fire Department’s key objectives as outlined in the annual report, reviews the Department’s By-Laws on an annual basis, and recommends changes to the Town Council for final approval.

INDUSTRIAL FACILITIES AND POLLUTION CONTROL FINANCING AUTHORITY

This authority provides for the issuance of revenue bonds to aid in financing (1) industrial and manufacturing facilities which provide job opportunities or better ways to help alleviate unemployment and raise below-average manufacturing wages and (2) pollution control facilities for industries. The 7-member authority meets as needed. Appointments are for terms of six years.

JUVENILE CRIME PREVENTION COUNCIL

The council plans for the needs of adjudicated and at-risk youth and assesses the need for delinquency treatment and prevention services in Cabarrus County. The 25-member council is made up of a variety of judicial and public agency

representatives as well as seven at-large members. Appointments are for terms of two years.

NURSING HOME COMMUNITY ADVISORY COMMITTEE

This committee seeks to maintain the intent of the Nursing Home Residents Bill of Rights for those persons residing in nursing homes, works to ensure appropriate conditions within the nursing homes and promotes community involvement with those homes. Members cannot be employed by a nursing home nor have any financial interest, directly or indirectly, in a nursing home. Also, no immediate family of a nursing home resident in Cabarrus County can serve on the committee. Initial appointments are made for terms of one year with successive appointments of three years.

PARKS COMMISSION

This commission advises on parks and recreation needs of County residents and assists the Parks Department in planning facilities and operational activities. The 11-member commission includes a representative from each of the 7 planning areas (Concord, Eastern, Kannapolis, Central, Midland, Northwest Cabarrus and Harrisburg), 2 at-large representatives, 1 representative from the Cabarrus School Board and 1 representative from the Kannapolis School Board. Appointments are for terms of three years.

REGION F AGING ADVISORY COMMITTEE

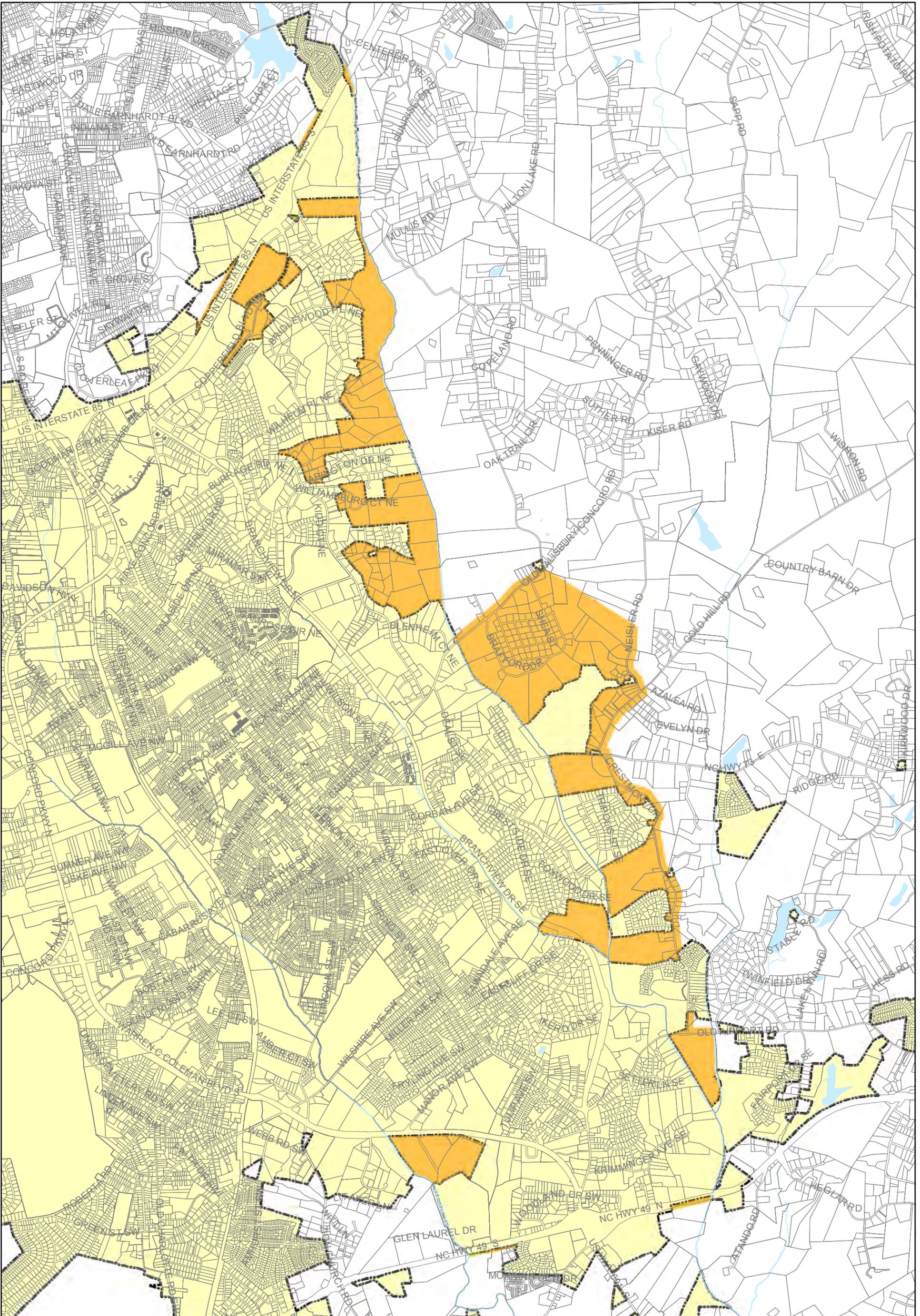
This committee advises the Centralina Council of Governments (COG) staff and COG Board on area plans for the aging within the nine-county region. County Commissioners appoint three members and one alternate to the 26-member regional committee. The appointments are for terms of two years except for the alternate appointment, which is a one-year term.

TRANSPORTATION ADVISORY BOARD

This board works to advance coordination between the County and human service agencies, to monitor transportation services and to advise the Board on issues related to human service transportation policy matters. Members include representatives from the Department of Social Services, Cabarrus Health Alliance, Department of Aging, Cabarrus EMS, L.I.F.E. Center, Cabarrus Workshop, Healthy Cabarrus, Head Start, Piedmont Behavioral Healthcare and a representative of the visually impaired in the county.

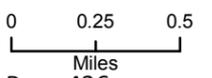
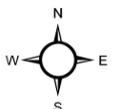
YOUTH COUNCIL

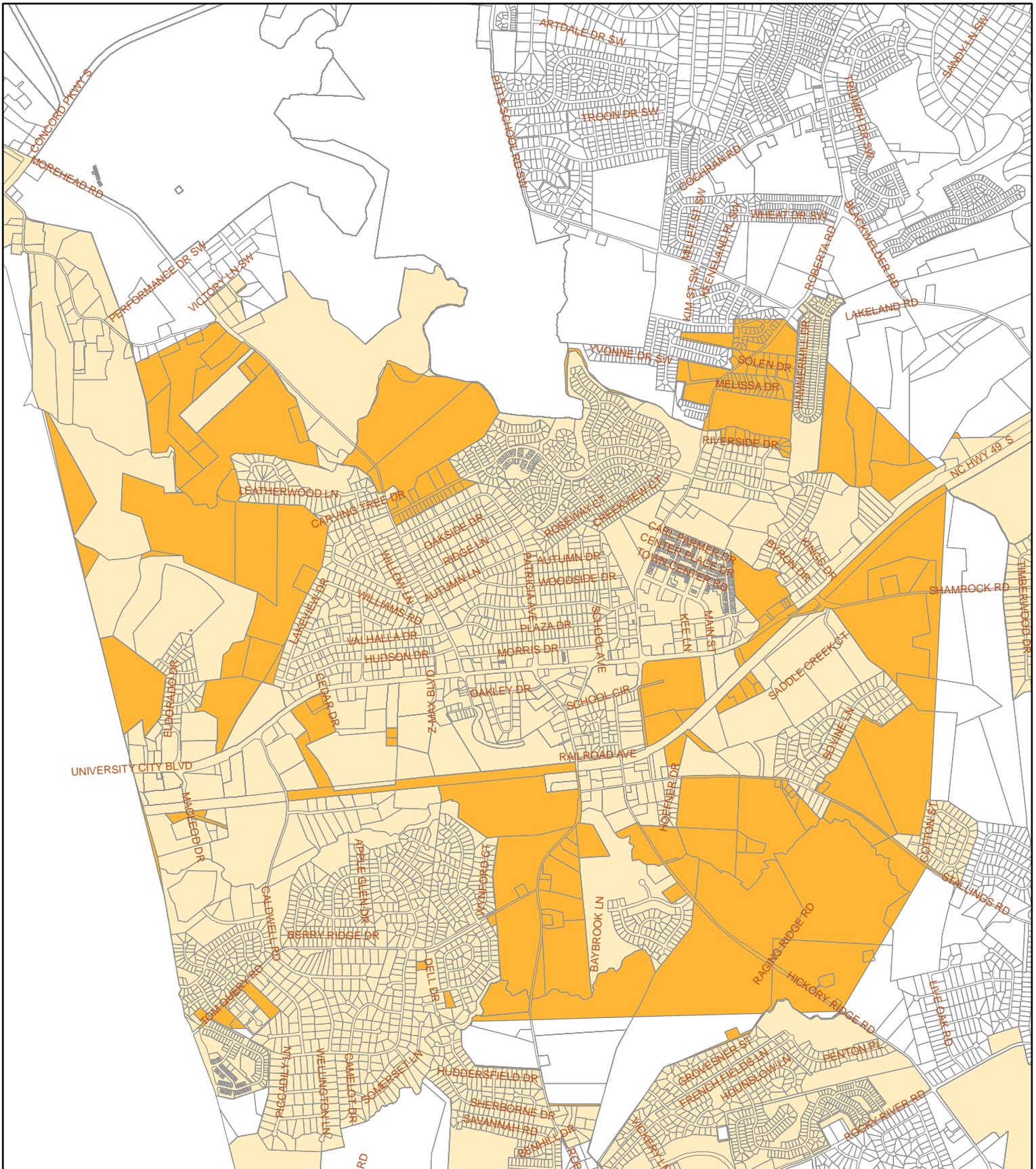
The purpose of the Youth Council is to provide teens in the community an opportunity to be active citizens. Through experiences and education, youth will be empowered in the community. The Youth Council will expose teens to county government, allow teens an opportunity to discuss issues, and interact with county commissioners and employees through youth-adult partnerships.



**City of Concord
Extraterritorial Jurisdiction (ETJ)**

- ETJ
- City of Concord
- Parcels
- Rivers
- Lakes & Ponds





Legend

-  Tax Parcels
-  Harrisburg Municipal Limits
-  Harrisburg ETJ Boundary



**Town of Harrisburg, NC
ETJ Boundary**

Cabarrus County shall not be held liable for any errors in these data. This includes errors of omission, commission, errors concerning the content of the data, and relative and positional accuracy of the data. These data cannot be construed to be a legal document. Primary sources from which these data were compiled must be consulted for verification of information contained within the data.

Map Prepared by Cabarrus County Planning Services, June 2009.

Attachment number 3

Office Use Only
DATE RECEIVED:

Application for Appointment to Cabarrus County Advisory Boards and Committees

The Cabarrus County Board of Commissioners believes that all citizens should have the opportunity to participate in governmental decisions. One way of participating is by serving as a citizen member of one of the County's various advisory boards. If you wish to be considered for appointment to an advisory board, please complete the information below and return it to the CLERK TO THE BOARD OF COMMISSIONERS, P. O. BOX 707, CONCORD, NC 28026-0707, Fax (704) 920-2820. For more information about the various boards, you may contact the Clerk at (704) 920-2109.

Advisory Board(s) / Committee(s) Interested In: (Please list in order of preference)

1. _____
2. _____
3. _____

Name: _____

Home Address: _____

Mailing Address (if different): _____

City / State / ZIP: _____

Resident of Cabarrus County: Yes No

Telephone: Home: _____ Work: _____

Cell: _____ Fax: _____

Email Address: _____

Occupation: _____

Business Address: _____

City / State / Zip: _____

Do You Have a N. C. Driver's License? Yes No Age (optional): _____

Number hours available per month for this position: _____

Best time of day/or days available: _____

- over -

Educational Background: _____

Business and Civic Experience: _____

Areas of Interest / Skills: _____

Other County Boards / Committees / Commissions presently serving on: _____
 _____ Term Expiration Date: _____

Have you ever been charged with and / or convicted of a criminal offense? _____ If so, please explain _____

References

List three persons who are not related to you and who have definite knowledge of your qualifications and fitness for the position for which you are applying.

Name	Business / Occupation	Address	Telephone

I understand that this application will be kept on active file for two years and I hereby authorize Cabarrus County to verify all information included in this application. I further understand this application is subject to the N. C. Public Records Law (NCGS 132-1) and may be released upon request. Meetings of the appointed boards and committees are subject to the N. C. Open Meetings Law (NCGS 143-318.10).

_____ Date

_____ Signature of the Applicant

**Cabarrus County Youth Council
Application**

Full Name: _____ M _____ F (check one)

Street Address: _____

City: _____ State: _____ Zip: _____

Telephone (home): (____) _____ (cell): (____) _____

E-mail: _____ Date of Birth: _____

Name(s) of Parents or Guardians: _____

High School: _____ Grade: _____

Cumulative High School GPA: _____ Year of Expected Graduation: _____

School groups/clubs/activities in which you participate: _____

List other activities you have been involved in through church, clubs, community, etc. _____

What interests you about being a member of the Youth Council? _____

What do you hope to accomplish though being a member of the Youth Council? What do you hope to learn?

Are you available for evening meetings? _____

References:

Name: _____ Phone: _____

Relationship to you: _____

Name: _____ Phone: _____

Relationship to you: _____

Applicant Signature: _____ Date: _____

Parent/Guardian Signature: _____

Please return this application in person or via mail to:

Megan Smit
Clerk to the Board
Cabarrus County
P.O. Box 707
Concord, NC 28026-0707
Fax: 704-920-2820
mismit@cabarruscounty.us





**CABARRUS COUNTY BOARD OF COMMISSIONERS
CHANGES TO THE AGENDA
DECEMBER 17, 2012**

ADDITIONS:

MOMENT OF SILENCE

Kenneth Mills

RECOGNITIONS AND PRESENTATIONS

- C-3 County Manager – Recognition of Dana Eure on Being Selected Library Director of the Year by the North Carolina Public Library Directors Association (NCPLDA) Pg. 37
(Already included in the Agenda.)

CONSENT

- F-3 BOC – Designation of Voting Delegate for NCACC Legislative Goals Conference Pg. 86
(Already included in the Agenda.)

REPORTS

- I-1 County Manager – Monthly Reports on Building Activity Pg. 160
(Already included in the Agenda.)

MOVED:

FROM CONSENT TO RECOGNITIONS AND PRESENTATIONS

- C-1 BOC – Proclamation – Dr. Martin Luther King, Jr. Day Pg. 33
(Already included in the Agenda.)

SUPPLEMENTAL INFORMATION:

CONSENT

- F-6 ITS – Memorandum of Agreement to Provide Managed Network Services to Kannapolis City Schools
• Budget Amendment Pg. 93
(Already included in the Agenda.)