

**Cleveland County, North Carolina
Annual Financial and Compliance Report
For the Year Ended June 30, 2009**

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This section contains required schedules that depict information pertaining to cash balances, transfers among accounting entities (known as funds), and ad valorem tax collections in the County.

Cleveland County, North Carolina
1. Schedule of Cash and Investment Balances

June 30, 2009

	Fund Number	Cash Distribution by Funds		Totals
		Amounts Presented on Statements *	Amounts Presented on Statements *	
Unrestricted cash and cash equivalents:				
General Fund	10		\$ 20,474,796	
Special Revenue Funds:				
Public School Fund	20	\$ 187,551		
Schools Capital Reserve Fund	21	5,985,262		
Revaluation Fund	25	4,383		
Emergency Telephone Fund	26	1,433,372		
Fire District Fund	28	1,054,365	8,664,933	
County Capital Reserve Fund	41		5,506,394	
Enterprise Fund, unrestricted cash	54		341,616	
Agency Funds	70		153,467	
Total unrestricted cash and cash equivalents				\$ 35,141,206
Restricted cash and cash equivalents:				
County Capital Reserve Fund, restricted cash	41		6,317,640	
Enterprise Fund, restricted cash	54		6,792,940	
Total restricted cash				13,110,580
Total cash and cash equivalents				<u>\$ 48,251,786</u>

	Purchase Value	Fair (Market) Value	Amounts Presented on Statements *
Cash			
In physical possession	\$ 15,059	\$ 15,059	\$ 15,059
In demand deposits	43,870,401	43,870,401	43,870,401
Total cash	<u>43,885,460</u>	<u>43,885,460</u>	<u>43,885,460</u>
Cash equivalents			
N.C. Capital Management Trust (money market accounts)	4,366,326	4,366,326	4,366,326
Total cash equivalents	<u>4,366,326</u>	<u>4,366,326</u>	<u>4,366,326</u>
Total cash and cash equivalents	<u>\$ 48,251,786</u>	<u>\$ 48,251,786</u>	<u>\$ 48,251,786</u>

* 'Amounts presented on statements' include the amount of accrued interest for federal government securities; however, the amount of accrued interest is not included in the 'purchase value' or the 'fair (market) value'

Cleveland County, North Carolina
2. Schedule of Interfund Transfers

For the Year Ended June 30, 2009

	Operating Transfers from:				
	General Fund	Special Revenue Funds	Capital Reserve Fund	Enterprise Fund	Total
Operating Transfers to:					
General Fund	\$ -	\$ 2,826,827	\$ -	\$ 235,059	\$ 3,061,886
Special Revenue Funds	56,790	-	-	-	56,790
Debt Service Fund	1,786,044	1,547,584	-	-	3,333,628
Capital Projects Fund	1,636,282	-	6,330,809	-	7,967,091
County Capital Reserve Fund	2,394,000	1,000,000	-	-	3,394,000
Enterprise Fund	6,123	-	-	-	6,123
Total	\$ 5,879,239	\$ 5,374,411	\$ 6,330,809	\$ 235,059	\$ 17,819,518

Cleveland County, North Carolina
3. Analysis of Current Tax Levy - General Fund

For the Year Ended June 30, 2009

	County-Wide			Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
	Property Valuation	Rate per \$100	Total Levy		
Original Levy:					
Property taxed at current year's rate	\$ 6,092,678,325	\$ 0.57000	\$ 34,728,266	\$ 32,044,956	\$ 2,683,310
Property taxed at prior year's rate	280,011,712	0.58000	1,624,068	78,839	1,545,229
Penalties (late charges)			58,747	58,747	-
Subtotals	6,372,690,037		36,411,082	32,182,543	4,228,539
Discoveries, Late Listings, and Other Supplements (including Public Service Companies):					
Public Service Companies	292,601,507	0.57000	1,667,829	1,667,829	-
Property taxed at current year's rate	22,628,223	0.57000	128,981	120,308	8,673
Property taxed at prior year's rate	576,921	0.58000	3,346	-	3,346
Subtotals	315,806,651		1,800,156	1,788,136	12,019
Abatements					
Property taxed at current year's rate	(27,746,384)	0.57000	(158,154)	(107,948)	(50,206)
Property taxed at prior year's rate	(3,041,372)	0.58000	(17,640)	-	(17,640)
Subtotals	(30,787,756)		(175,794)	(107,948)	(67,846)
Totals	\$ 6,657,708,932		\$ 38,035,443	\$ 33,862,731	\$ 4,172,712
Net Levy			38,035,443	33,862,731	4,172,712
Less Uncollected Taxes, Current Year, at June 30			(1,872,954)	(1,213,602)	(659,352)
Current Year's Taxes Collected			\$ 36,162,489	\$ 32,649,128	\$ 3,513,360
Current Levy Collection Percentage (current year's taxes collected/net levy)			95.076%	96.416%	84.198%

Secondary Market Disclosures:

Assessed valuations:

Assessment ratio	100%				
Real property	\$ 4,913,217,141	\$ 0.57000	\$ 28,005,338		
Personal property (current rate)	1,174,343,023	0.57000	6,693,755		
Personal property (prior rate)	277,547,261	0.58000	1,609,774		
Public Service Companies	292,601,507	0.57000	1,667,829		
Penalties	-		58,747		
Totals	\$ 6,657,708,932		38,035,443		

In addition to the general County-wide levy, the County also levied the following on behalf of the County-wide school district and four separate fire districts:

Cleveland County Schools (County-wide school district)	10,001,743
County Fire Protection Service District (serves portion of County)	865,440
NCGS Chapter 69 Fire Protection Districts (separate rate for each district)	414,491
Totals	\$ 49,317,118

Cleveland County, North Carolina
4. Schedule of Ad Valorem Taxes Receivable - General Fund (10)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 36,411,082	\$ 1,800,156	\$ (36,162,489)	\$ (175,794)	\$ 1,872,954
2008	1,737,213	-	39,973	(1,300,235)	(56,965)	419,987
2007	442,583	-	30,142	(220,844)	(36,673)	215,208
2006	261,416	-	29,868	(89,053)	(37,852)	164,379
2005	189,523	-	21,881	(53,544)	(25,601)	132,258
2004	170,672	-	3,111	(43,213)	(5,884)	124,686
2003	155,983	-	2,153	(46,741)	(2,929)	108,466
2002	153,000	-	5,005	(42,762)	(5,780)	109,464
2001	131,396	-	5,111	(41,442)	(5,886)	89,179
2000	80,377	-	39	(6,587)	(63)	73,767
1999	69,420	-	-	(1,116)	(67,297)	1,007
older	2,604	-	-	(243)	(1,949)	413
Total	<u>3,394,186</u>	<u>\$ 36,411,082</u>	<u>\$ 1,937,441</u>	<u>\$ (38,008,267)</u>	<u>\$ (422,675)</u>	<u>3,311,767</u>
	<u>(1,361,722)</u>	Less allowance for uncollectible ad valorem taxes receivable				<u>(1,160,504)</u>
	<u>\$ 2,032,464</u>	Ad valorem taxes receivable, net				<u>\$ 2,151,263</u>

Reconciliation with revenues:

Total reported ad valorem tax revenues	\$ 38,538,186
Discounts	73,103
Penalties, Interest, and advertising fees	(603,022)
Total collections of taxes (as above)	<u>\$ 38,008,267</u>

Cleveland County, North Carolina

5. Schedule of Ad Valorem Taxes Receivable - Public Schools Fund (20)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 9,574,551	\$ 473,342	\$ (9,509,326)	\$ (46,150)	\$ 492,417
2008	449,317	-	10,338	(336,294)	(14,733)	108,628
2007	114,473	-	7,795	(57,118)	(9,484)	55,666
2006	67,616	-	7,725	(23,033)	(9,789)	42,518
2005	49,062	-	5,659	(13,846)	(6,621)	34,254
2004	44,141	-	803	(11,145)	(1,519)	32,280
2003	40,243	-	556	(12,052)	(756)	27,991
2002	39,870	-	1,292	(11,112)	(1,492)	28,558
2001	33,447	-	1,317	(10,638)	(1,517)	22,609
2000	19,379	-	11	(1,420)	(19)	17,951
1999	17,156	-	-	(306)	(16,597)	253
older	538	-	-	(83)	(351)	104
Total	875,242	\$ 9,574,551	\$ 508,837	\$ (9,986,375)	\$ (109,027)	\$ 863,228
	(349,400)					(299,773)
	<u>\$ 525,843</u>					<u>\$ 563,455</u>
		Less allowance for uncollectible ad valorem taxes receivable				
		Ad valorem taxes receivable, net				<u>\$ 563,455</u>

Reconciliation with revenues:

Total reported ad valorem tax revenues	\$ 10,099,061
Discounts	19,211
Penalties, Interest, and advertising fees	(131,898)
Total collections of taxes (as above)	<u>\$ 9,986,375</u>

Cleveland County, North Carolina

6. Schedule of Ad Valorem Taxes Receivable - County Fire Service District Fund (28)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 840,962	\$ 29,182	\$ (820,089)	\$ (4,703)	\$ 45,351
2008	41,912	-	1,856	(31,116)	(2,351)	10,301
2007	9,894	-	1,494	(4,970)	(1,720)	4,699
2006	5,718	-	1,332	(1,939)	(1,519)	3,592
2005	3,947	-	1,105	(849)	(1,284)	2,918
2004	3,078	-	121	(394)	(226)	2,580
2003	2,297	-	101	(259)	(137)	2,002
2002	2,224	-	241	(195)	(277)	1,993
2001	1,870	-	245	(106)	(281)	1,728
2000	1,133	-	-	(77)	-	1,057
1999	989	-	-	(16)	(964)	8
older	61	-	-	(0)	(57)	3
Total	<u>73,123</u>	<u>\$ 840,962</u>	<u>\$ 35,676</u>	<u>\$ (860,009)</u>	<u>\$ (13,518)</u>	<u>76,233</u>
	(27,014)	Less allowance for uncollectible ad valorem taxes receivable				(25,164)
	<u>\$ 46,110</u>	Ad valorem taxes receivable, net				<u>\$ 51,070</u>

Reconciliation with revenues:

Total reported ad valorem tax revenues	\$ 868,534
Discounts	1,683
Penalties, Interest, and advertising fees	(10,208)
Total collections of taxes (as above)	<u>\$ 860,009</u>

Cleveland County, North Carolina

7. Schedule of Ad Valorem Taxes Receivable - Fallston Fire District (74)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 126,460	\$ 5,322	\$ (122,454)	\$ (780)	\$ 8,548
2008	7,659	-	26	(6,200)	(57)	1,428
2007	1,553	-	-	(796)	(7)	750
2006	1,146	-	-	(454)	-	692
2005	1,025	-	-	(390)	-	635
2004	734	-	2	(180)	(43)	512
2003	670	-	-	(143)	-	527
2002	535	-	-	(100)	-	435
2001	553	-	-	(59)	-	495
2000	466	-	-	(49)	-	417
1999	316	-	-	-	(316)	-
1998	-	-	-	-	-	-
Total	\$ 14,658	\$ 126,460	\$ 5,349	\$ (130,825)	\$ (1,202)	\$ 14,440

Cleveland County, North Carolina

8. Schedule of Ad Valorem Taxes Receivable - Lattimore Fire District (75)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 84,774	\$ 6,752	\$ (86,121)	\$ (362)	\$ 5,042
2008	3,263	-	9	(2,561)	(11)	700
2007	1,061	-	2	(581)	(3)	480
2006	410	-	-	(143)	(1)	266
2005	256	-	-	(68)	(1)	187
2004	166	-	3	(22)	(3)	144
2003	180	-	-	(32)	-	148
2002	143	-	-	(24)	-	118
2001	164	-	1	(31)	(1)	133
2000	109	-	-	(3)	-	106
1999	79	-	-	-	(79)	-
1998	-	-	-	-	-	-
Total	\$ 5,830	\$ 84,774	\$ 6,767	\$ (89,587)	\$ (461)	\$ 7,323

Cleveland County, North Carolina

9. Schedule of Ad Valorem Taxes Receivable - Rippy Fire District (76)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 185,615	\$ 8,163	\$ (178,468)	\$ (1,452)	\$ 13,858
2008	8,161	-	13	(6,269)	(51)	1,855
2007	1,745	-	-	(730)	(3)	1,012
2006	1,124	-	-	(327)	(6)	790
2005	689	-	-	(179)	(5)	505
2004	634	-	-	(86)	(5)	543
2003	453	-	-	(87)	-	365
2002	449	-	-	(27)	-	423
2001	385	-	-	(29)	-	356
2000	340	-	-	(18)	-	322
1999	211	-	-	(2)	(205)	4
older	1	-	-	-	(1)	1
Total	\$ 14,191	\$ 185,615	\$ 8,176	\$ (186,222)	\$ (1,728)	\$ 20,032

Cleveland County, North Carolina

10. Schedule of Ad Valorem Taxes Receivable - County Sanitary District (82)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 680,754	\$ 34,021	\$ (668,385)	\$ (6,904)	\$ 39,486
2008	36,885	-	1,180	(27,892)	(1,495)	8,678
2007	8,956	-	927	(4,604)	(1,048)	4,231
2006	4,923	-	818	(1,715)	(921)	3,105
2005	3,427	-	736	(836)	(859)	2,468
2004	2,667	-	81	(376)	(165)	2,207
2003	2,062	-	67	(280)	(91)	1,758
2002	1,922	-	161	(191)	(185)	1,708
2001	1,700	-	164	(131)	(188)	1,545
2000	1,419	-	-	(96)	-	1,323
1999	1,204	-	-	(17)	(1,176)	11
older	61	-	-	-	(58)	3
Total	\$ 65,225	\$ 680,754	\$ 38,155	\$ (704,522)	\$ (13,090)	\$ 66,522

Cleveland County, North Carolina
11. Schedule of Ad Valorem Taxes Receivable - City of Shelby (77)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 7,602,639	\$ 240,051	\$ (7,447,650)	\$ (77,689)	\$ 317,350
2008	267,157	-	1,842	(197,028)	(2,798)	69,172
2007	77,675	-	396	(42,020)	(946)	35,106
2006	50,692	-	361	(21,745)	(759)	28,549
2005	37,821	-	380	(16,717)	(469)	21,015
2004	37,989	-	325	(20,141)	(431)	17,742
2003	41,639	-	38	(23,198)	(58)	18,422
2002	36,994	-	20	(22,524)	(40)	14,450
2001	36,929	-	20	(23,369)	(40)	13,540
2000	15,189	-	18	(1,005)	(36)	14,166
1999	16,900	-	-	(398)	(16,040)	462
older	490	-	-	(175)	(93)	222
Total	\$ 619,473	\$ 7,602,639	\$ 243,451	\$ (7,815,970)	\$ (99,398)	\$ 550,194

Cleveland County, North Carolina
12. Schedule of Ad Valorem Taxes Receivable - Town of Boiling Springs (78)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 743,993	\$ 28,191	\$ (744,636)	\$ (6,023)	\$ 21,525
2008	17,880	-	464	(13,251)	(586)	4,508
2007	4,620	-	268	(1,251)	(287)	3,351
2006	2,837	-	-	(313)	-	2,524
2005	2,496	-	-	(436)	-	2,060
2004	1,946	-	-	(163)	-	1,783
2003	1,862	-	-	(1,059)	-	803
2002	1,590	-	-	(850)	-	740
2001	1,487	-	3	(874)	(3)	613
2000	1,487	-	-	(783)	-	704
1999	563	-	-	-	(546)	16
1998	-	-	-	-	-	-
Total	\$ 36,768	\$ 743,993	\$ 28,926	\$ (763,614)	\$ (7,445)	\$ 38,628

Cleveland County, North Carolina
13. Schedule of Ad Valorem Taxes Receivable - Town of Grover (79)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 122,038	\$ 13,110	\$ (125,798)	\$ (885)	\$ 8,465
2008	7,193	-	-	(4,964)	(22)	2,207
2007	1,118	-	-	(435)	-	683
2006	493	-	-	(77)	-	416
2005	772	-	-	(26)	-	746
2004	320	-	-	(7)	-	313
2003	225	-	-	(7)	-	218
2002	311	-	-	(18)	-	293
2001	499	-	-	(4)	-	495
2000	214	-	-	(1)	-	213
1999	161	-	-	(3)	(158)	-
Total	\$ 11,305	\$ 122,038	\$ 13,110	\$ (131,341)	\$ (1,065)	\$ 14,047

Cleveland County, North Carolina
14. Schedule of Ad Valorem Taxes Receivable - City of Kings Mountain (80)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 2,302,912	\$ 67,341	\$ (2,218,588)	\$ (28,319)	\$ 123,346
2008	120,274	-	501	(88,365)	(3,286)	29,124
2007	35,149	-	90	(16,288)	(978)	17,972
2006	18,608	-	2,241	(3,639)	(4,527)	12,683
2005	13,898	-	-	(2,001)	-	11,897
2004	13,255	-	-	(517)	-	12,737
2003	12,607	-	7	(442)	(7)	12,164
2002	17,876	-	-	(825)	-	17,051
2001	7,465	-	-	(295)	-	7,170
2000	4,827	-	-	(222)	-	4,605
1999	4,837	-	-	(21)	(4,811)	5
older	17	-	-	-	(12)	5
Total	\$ 248,812	\$ 2,302,912	\$ 70,179	\$ (2,331,205)	\$ (41,939)	\$ 248,760

Cleveland County, North Carolina

15. Schedule of Ad Valorem Taxes Receivable - Town of Lattimore (81)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 27,782	\$ 4,823	\$ (31,357)	\$ (457)	\$ 792
2008	868	-	27	(817)	-	78
2007	150	-	-	(47)	-	103
2006	316	-	-	(9)	-	308
2005	72	-	-	(1)	-	70
2004	76	-	-	(10)	-	66
2003	82	-	-	(5)	-	78
2002	83	-	-	-	-	83
2001	86	-	-	(24)	-	62
2000	15	-	-	-	-	15
1999	19	-	-	-	(19)	-
Total	\$ 1,768	\$ 27,782	\$ 4,851	\$ (32,269)	\$ (476)	\$ 1,655

Cleveland County, North Carolina

16. Schedule of Ad Valorem Taxes Receivable - Town of Kingstown (83)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 75,997	\$ 4,175	\$ (61,495)	\$ (722)	\$ 17,955
2008	16,714	-	84	(12,909)	(9)	3,880
2007	3,748	-	-	(1,980)	(6)	1,762
2006	1,901	-	-	(190)	-	1,711
2005	1,898	-	-	(202)	-	1,696
2004	1,111	-	-	(116)	-	995
2003	483	-	-	(180)	-	304
2002	516	-	-	(77)	-	438
2001	680	-	-	(85)	-	595
2000	462	-	-	(32)	-	431
1999	231	-	-	-	(231)	-
Total	\$ 27,745	\$ 75,997	\$ 4,260	\$ (77,266)	\$ (968)	\$ 29,768

Cleveland County, North Carolina
17. Schedule of Ad Valorem Taxes Receivable - Town of Fallston (84)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 19,183	\$ 654	\$ (19,051)	\$ (71)	\$ 716
2008	896	-	8	(726)	(13)	165
2007	122	-	-	(34)	-	88
2006	145	-	-	(29)	-	116
2005	70	-	-	(1)	-	69
2004	77	-	-	(12)	-	65
2003	42	-	-	(8)	-	34
2002	83	-	-	(2)	-	81
2001	137	-	-	(2)	-	135
2000	107	-	-	(2)	-	105
1999	21	-	-	-	(21)	-
Total	\$ 1,700	\$ 19,183	\$ 661	\$ (19,866)	\$ (105)	\$ 1,573

Cleveland County, North Carolina
18. Schedule of Ad Valorem Taxes Receivable - Town of Earl (85)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 15,125	\$ 2,466	\$ (15,849)	\$ (306)	\$ 1,436
2008	1,361	-	-	(1,123)	-	238
2007	144	-	-	(52)	-	92
2006	128	-	-	(14)	-	115
2005	127	-	-	(25)	-	102
2004	350	-	-	(48)	-	302
2003	364	-	-	(63)	-	302
2002	177	-	-	(2)	-	175
2001	215	-	-	(6)	-	210
2000	79	-	-	-	-	79
1999	13	-	-	-	(13)	-
Total	\$ 2,957	\$ 15,125	\$ 2,466	\$ (17,181)	\$ (319)	\$ 3,049

Cleveland County, North Carolina
19. Schedule of Ad Valorem Taxes Receivable - Town of Polkville (86)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 12,695	\$ 409	\$ (12,616)	\$ (24)	\$ 463
2008	577	-	-	(331)	-	246
2007	236	-	-	(42)	-	194
2006	151	-	-	(23)	-	128
2005	146	-	-	(8)	-	138
2004	97	-	-	-	-	97
2003	50	-	-	-	-	50
2002	99	-	-	-	-	99
2001	12	-	-	-	-	12
2000	16	-	-	-	-	16
1999	10	-	-	-	(10)	-
Total	\$ 1,393	\$ 12,695	\$ 409	\$ (13,020)	\$ (34)	\$ 1,442

Cleveland County, North Carolina
20. Schedule of Ad Valorem Taxes Receivable - Town of Lawndale (87)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 50,985	\$ 3,827	\$ (49,516)	\$ (588)	\$ 4,709
2008	5,329	-	-	(4,094)	-	1,235
2007	1,457	-	-	(482)	-	975
2006	722	-	-	(230)	-	492
2005	559	-	-	(261)	-	298
2004	391	-	-	(53)	-	338
2003	369	-	-	(45)	-	324
2002	208	-	-	(32)	-	176
2001	415	-	-	(34)	-	381
2000	102	-	-	(3)	-	99
1999	200	-	-	-	(200)	-
Total	\$ 9,751	\$ 50,985	\$ 3,827	\$ (54,749)	\$ (787)	\$ 9,027

Cleveland County, North Carolina

21. Schedule of Ad Valorem Taxes Receivable - Town of Casar (88)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 6,209	\$ 374	\$ (6,239)	\$ (51)	\$ 293
2008	158	-	-	(109)	-	49
2007	31	-	-	(26)	-	5
2006	26	-	-	(9)	-	18
2005	8	-	-	(2)	-	6
2004	8	-	-	(1)	-	7
2003	8	-	-	(1)	-	7
2002	8	-	-	-	-	8
2001	8	-	-	(3)	-	5
2000	1	-	-	-	-	1
1999	11	-	-	-	(11)	-
Total	\$ 266	\$ 6,209	\$ 374	\$ (6,388)	\$ (63)	\$ 398

Cleveland County, North Carolina

22. Schedule of Ad Valorem Taxes Receivable - Town of Waco (89)

For the Year Ended June 30, 2009

Fiscal Year Ended June 30	Uncollected Balance 2008	Additions		Deductions		Uncollected Balance 2009
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2009	\$ -	\$ 14,754	\$ 2,081	\$ (15,408)	\$ (561)	\$ 866
2008	1,439	-	10	(1,028)	(25)	397
2007	364	-	-	(143)	-	221
2006	287	-	-	(133)	-	154
2005	103	-	-	(52)	-	51
2004	55	-	-	(14)	-	41
2003	53	-	-	(8)	-	46
2002	35	-	-	(3)	-	32
2001	45	-	-	(2)	-	43
2000	6	-	-	-	-	6
1999	15	-	-	-	(15)	-
Total	\$ 2,402	\$ 14,754	\$ 2,091	\$ (16,790)	\$ (600)	\$ 1,857