

Cleveland County, North Carolina
Annual Financial and Compliance Report
For the Year Ended June 30, 2010
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E. Other Supplementary Information

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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, 2010

	Fund Number	Cash Distribution by Funds		Totals
		Amounts Presented on Statements *	Amounts Presented on Statements *	
Unrestricted cash and cash equivalents				
General Fund	10		\$ 19,657,332	
Special Revenue Funds:				
Public School Fund	20	\$ 193,945		
Schools Capital Reserve Fund	21	6,168,071		
Revaluation Fund	25	15,412		
Emergency Telephone Fund	26	1,723,447		
Fire District Fund	28	826,998	8,927,873	
County Capital Reserve Fund	41		1,601,312	
Enterprise Fund, unrestricted cash	54		1,152,769	
Agency Funds	70		69,655	
Total unrestricted cash and cash equivalents				\$ 31,408,941
Restricted cash and cash equivalents				
County Capital Reserve Fund, restricted cash	41		2,820,307	
Enterprise Fund, restricted cash	54		5,232,782	
Total restricted cash				8,053,089
Total cash and cash equivalents				<u>\$ 39,462,030</u>

	Purchase Value	Fair (Market) Value	Amounts Presented on Statements *
Cash			
In physical possession	\$ 11,141	\$ 11,141	\$ 11,141
In demand deposits	29,137,495	29,137,495	29,137,495
Total cash	<u>29,148,636</u>	<u>29,148,636</u>	<u>29,148,636</u>
Cash equivalents			
NC Capital Management Trust (money market accounts)	10,313,394	10,313,394	10,313,394
Total cash equivalents	<u>10,313,394</u>	<u>10,313,394</u>	<u>10,313,394</u>
Total cash and cash equivalents	<u>\$ 39,462,030</u>	<u>\$ 39,462,030</u>	<u>\$ 39,462,030</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, 2010

	Operating Transfers from				Total
	General Fund	Special Revenue Funds	County Capital Reserve Fund	Enterprise Fund	
Operating Transfers to					
General Fund	\$ -	\$ 1,483,728	\$ -	\$ 335,999	\$ 1,819,727
Debt Service Fund	2,389,982	1,436,514	-	-	3,826,496
Capital Projects Fund	1,291,157	-	7,478,773	-	8,769,930
County Capital Reserve Fund	667,924	-	-	-	667,924
Enterprise Fund	940	-	-	-	940
Total	\$ 4,350,003	\$ 2,920,242	\$ 7,478,773	\$ 335,999	\$ 15,085,017

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

For the Year Ended June 30, 2010

	County-Wide			Total Levy	
	Property Valuation	Rare per \$100	Total Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy					
Property taxed at current year's rate	\$ 6,044,228,549	\$ 0.57000	\$ 34,452,103	\$ 32,270,592	\$ 2,181,511
Property taxed at prior year's rate	281,423,986	0.57000	1,604,117	93,810	1,510,307
Penalties (late charges)			60,882	60,882	-
Subtotals	<u>6,325,652,535</u>		<u>36,117,101</u>	<u>32,425,284</u>	<u>3,691,818</u>
Discoveries, Late Listings, and Other Supplements (including Public Service Companies)					
Public Service Companies	326,924,856	0.57000	1,863,472	1,863,472	-
Property taxed at current year's rate	19,047,860	0.57000	108,573	102,554	6,019
Property taxed at prior year's rate	390,563	0.57000	2,226	-	2,226
Subtotals	<u>346,363,279</u>		<u>1,974,271</u>	<u>1,966,025</u>	<u>8,245</u>
Abatements					
Property taxed at current year's rate	(24,242,803)	0.57000	(138,184)	(110,917)	(27,267)
Property taxed at prior year's rate	(2,690,857)	0.57000	(15,338)	-	(15,338)
Subtotals	<u>(26,933,660)</u>		<u>(153,522)</u>	<u>(110,917)</u>	<u>(42,605)</u>
Totals	<u>\$ 6,645,082,154</u>		<u>37,937,850</u>	<u>34,280,393</u>	<u>3,657,457</u>
Net Levy			37,937,850	34,280,393	3,657,457
Less Uncollected Taxes, Current Year, at June 30			(1,537,793)	(1,013,811)	(523,982)
Current Year's Taxes Collected			<u>\$ 36,400,057</u>	<u>\$ 33,266,582</u>	<u>\$ 3,133,475</u>
Current Levy Collection Percentage (current year's taxes collected / net levy)			<u>95.947%</u>	<u>97.043%</u>	<u>85.674%</u>

Secondary Market Disclosures

Assessed Valuations

Assessment ratio	100%		
Real property	\$ 4,983,714,807	\$ 0.57000	\$ 28,407,174
Personal property (current rate)	1,055,318,799	0.57000	6,015,317
Personal property (prior rate)	279,123,692	0.57000	1,591,005
Public Service Companies	326,924,856	0.57000	1,863,472
Penalties			60,882
Totals	<u>\$ 6,645,082,154</u>		<u>37,937,850</u>

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)	9,983,359
County Fire Protection Service District (serves portion of County)	858,599
NCGS Chapter 69 Fire Protection Districts (separate rate for each district)	422,879
Totals	<u>\$ 49,202,687</u>

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

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 36,117,101	\$ 1,974,271	\$ (36,400,057)	\$ (153,522)	\$ 1,537,793
2009	1,872,954	-	15,105	(1,469,953)	(24,366)	393,740
2008	419,987	-	4,694	(210,234)	(7,354)	207,093
2007	215,208	-	3,434	(75,626)	(4,857)	138,160
2006	164,379	-	1,372	(45,282)	(2,352)	118,117
2005	132,258	-	41	(29,480)	(284)	102,535
2004	124,686	-	33	(22,612)	(169)	101,937
2003	108,466	-	-	(16,771)	(149)	91,546
2002	109,464	-	-	(16,831)	(137)	92,495
2001	89,179	-	-	(9,844)	(152)	79,183
2000	73,767	-	-	(555)	(72,360)	852
older	1,419	-	-	(33)	(581)	805
Total	<u>3,311,767</u>	<u>\$ 36,117,101</u>	<u>\$ 1,998,949</u>	<u>\$ (38,297,279)</u>	<u>\$ (266,283)</u>	<u>2,864,256</u>
	<u>(1,160,504)</u>					<u>(1,079,405)</u>
	<u>\$ 2,151,263</u>					<u>\$ 1,784,851</u>

Less allowance for uncollectible ad valorem taxes receivable

Ad valorem taxes receivable, net

Reconciliation with Revenues

Total reported ad valorem tax revenues	\$ 38,790,291
Discounts	74,882
Penalties, Interest, and advertising fees	(567,895)
Total collections of taxes (as above)	\$ 38,297,279

Cleveland County, North Carolina
5. Schedule of Ad Valorem Taxes Receivable - Public Schools Fund (20)

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 9,387,939	\$ 717,854	\$ (9,578,682)	\$ (122,434)	\$ 404,676
2009	492,417	-	3,973	(386,542)	(6,409)	103,439
2008	108,628	-	1,214	(54,374)	(1,902)	53,565
2007	55,666	-	888	(19,560)	(1,256)	35,738
2006	42,518	-	355	(11,712)	(608)	30,553
2005	34,254	-	11	(7,623)	(73)	26,568
2004	32,280	-	9	(5,835)	(44)	26,410
2003	27,991	-	-	(4,328)	(39)	23,625
2002	28,558	-	-	(4,275)	(35)	24,248
2001	22,609	-	-	(2,515)	(39)	20,055
2000	17,951	-	-	(129)	(17,586)	235
older	357	-	-	(5)	(136)	216
Total	863,228	\$ 9,387,939	\$ 724,302	\$ (10,075,581)	\$ (150,561)	\$ 749,328
	(299,773)					(280,507)
	\$ 563,455					\$ 468,820
						Ad valorem taxes receivable, net

Reconciliation with Revenues

Total reported ad valorem tax revenues	\$ 10,170,228
Discounts	19,680
Penalties, Interest, and advertising fees	(114,327)
Total collections of taxes (as above)	\$ 10,075,581

Cleveland County, North Carolina

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

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 829,036	\$ 44,373	\$ (819,915)	\$ (14,810)	\$ 38,685
2009	45,351	-	422	(35,195)	(610)	9,968
2008	10,301	-	117	(5,387)	(158)	4,872
2007	4,699	-	100	(1,665)	(124)	3,009
2006	3,592	-	71	(954)	(101)	2,608
2005	2,918	-	1	(532)	(13)	2,374
2004	2,580	-	1	(312)	(8)	2,261
2003	2,002	-	-	(227)	(7)	1,768
2002	1,993	-	-	(216)	(7)	1,770
2001	1,728	-	-	(133)	(7)	1,588
2000	1,057	-	-	(3)	(1,051)	2
older	12	-	-	-	(8)	3
Total	76,233	\$ 829,036	\$ 45,085	\$ (864,539)	\$ (16,905)	68,910
	(25,164)					(24,416)
	\$ 51,070					\$ 44,494
						Ad valorem taxes receivable, net

Reconciliation with Revenues

Total reported ad valorem tax revenues	\$ 873,074
Discounts	1,725
Penalties, Interest, and advertising fees	(10,259)
Total collections of taxes (as above)	\$ 864,539

Cleveland County, North Carolina

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

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 128,364	\$ 7,670	\$ (127,484)	\$ (1,091)	\$ 7,459
2009	8,548	-	135	(6,572)	(215)	1,896
2008	1,428	-	64	(672)	(100)	721
2007	750	-	-	(312)	(3)	435
2006	692	-	-	(217)	-	475
2005	635	-	-	(94)	-	542
2004	512	-	-	(128)	-	385
2003	527	-	-	(96)	-	432
2002	435	-	-	(22)	-	413
2001	495	-	-	(19)	-	476
2000	417	-	-	(16)	(401)	-
older	-	-	-	-	-	-
Total	\$ 14,440	\$ 128,364	\$ 7,870	\$ (135,632)	\$ (1,810)	\$ 13,232

Cleveland County, North Carolina

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

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 87,391	\$ 6,419	\$ (88,983)	\$ (634)	\$ 4,192
2009	5,042	-	5	(3,992)	(14)	1,040
2008	700	-	-	(298)	(2)	400
2007	480	-	-	(112)	-	368
2006	266	-	-	(80)	(1)	184
2005	187	-	-	(44)	-	143
2004	144	-	-	(21)	-	123
2003	148	-	-	(12)	-	137
2002	118	-	-	(8)	-	110
2001	133	-	-	(13)	-	120
2000	106	-	-	(1)	(100)	5
older	-	-	-	-	-	-
Total	\$ 7,323	\$ 87,391	\$ 6,423	\$ (93,564)	\$ (751)	\$ 6,822

Cleveland County, North Carolina
9. Schedule of Ad Valorem Taxes Receivable - Rippy Fire District (76)

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 188,152	\$ 8,322	\$ (184,198)	\$ (1,713)	\$ 10,563
2009	13,858	-	37	(10,886)	(99)	2,909
2008	1,855	-	8	(807)	(9)	1,046
2007	1,012	-	-	(362)	(4)	647
2006	790	-	-	(267)	(5)	518
2005	505	-	-	(143)	-	362
2004	543	-	-	(80)	-	462
2003	365	-	-	(28)	-	338
2002	423	-	-	(46)	-	377
2001	356	-	-	(41)	-	315
2000	322	-	-	(1)	(320)	-
older	4	-	-	-	(4)	-
Total	\$ 20,032	\$ 188,152	\$ 8,367	\$ (196,859)	\$ (2,157)	\$ 17,535

Cleveland County, North Carolina
10. Schedule of Ad Valorem Taxes Receivable - County Sanitary District (82)

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 684,271	\$ 37,417	\$ (677,816)	\$ (10,941)	\$ 32,930
2009	39,486	-	344	(30,944)	(523)	8,362
2008	8,678	-	106	(4,310)	(147)	4,326
2007	4,231	-	66	(1,468)	(82)	2,747
2006	3,105	-	47	(851)	(68)	2,233
2005	2,468	-	1	(447)	(5)	2,016
2004	2,207	-	1	(288)	(5)	1,915
2003	1,758	-	-	(196)	(5)	1,557
2002	1,708	-	-	(188)	(4)	1,515
2001	1,545	-	-	(131)	(5)	1,409
2000	1,323	-	-	(9)	(1,306)	8
older	14	-	-	-	(10)	3
Total	\$ 66,522	\$ 684,271	\$ 37,981	\$ (716,650)	\$ (13,103)	\$ 59,022

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

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 7,439,937	\$ 265,437	\$ (7,398,219)	\$ (64,685)	\$ 242,470
2009	317,350	-	1,028	(258,473)	(2,735)	57,170
2008	69,172	-	18	(33,324)	(511)	35,355
2007	35,106	-	6	(8,720)	(176)	26,215
2006	28,549	-	7	(3,620)	(93)	24,842
2005	21,015	-	-	(2,122)	(9)	18,884
2004	17,743	-	-	(1,476)	-	16,266
2003	18,422	-	-	(668)	-	17,753
2002	14,450	-	-	(1,116)	-	13,334
2001	13,540	-	-	(878)	-	12,662
2000	14,166	-	-	(128)	(13,582)	456
older	684	-	-	(25)	(135)	524
Total	\$ 550,195	\$ 7,439,937	\$ 266,495	\$ (7,708,769)	\$ (81,926)	\$ 465,931

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

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 756,061	\$ 24,365	\$ (755,406)	\$ (6,601)	\$ 18,419
2009	21,525	-	47	(17,541)	(196)	3,835
2008	4,508	-	23	(2,487)	(132)	1,912
2007	3,351	-	-	(2,084)	(55)	1,212
2006	2,524	-	-	(1,499)	(24)	1,001
2005	2,060	-	-	(1,197)	-	863
2004	1,783	-	-	(963)	-	820
2003	803	-	-	(106)	-	697
2002	740	-	-	(44)	-	696
2001	613	-	-	(128)	-	485
2000	704	-	-	-	(704)	-
older	16	-	-	-	(16)	-
Total	\$ 38,628	\$ 756,061	\$ 24,435	\$ (781,455)	\$ (7,729)	\$ 29,940

Cleveland County, North Carolina

13. Schedule of Ad Valorem Taxes Receivable - Town of Grover (79)

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 122,286	\$ 12,349	\$ (127,803)	\$ (801)	\$ 6,031
2009	8,465	-	145	(6,550)	(227)	1,833
2008	2,207	-	-	(887)	-	1,321
2007	683	-	-	(226)	-	456
2006	416	-	-	(123)	-	293
2005	746	-	-	(36)	-	709
2004	313	-	-	(36)	-	277
2003	218	-	-	(12)	-	206
2002	293	-	-	(21)	-	272
2001	495	-	-	(17)	-	478
2000	213	-	-	-	(213)	-
Total	\$ 14,047	\$ 122,286	\$ 12,494	\$ (135,710)	\$ (1,241)	\$ 11,877

Cleveland County, North Carolina

14. Schedule of Ad Valorem Taxes Receivable - City of Kings Mountain (80)

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 2,316,459	\$ 108,010	\$ (2,283,345)	\$ (36,213)	\$ 104,911
2009	123,346	-	7,865	(99,223)	(3,800)	28,188
2008	29,124	-	2,630	(17,137)	(1,662)	12,955
2007	17,972	-	1,872	(8,852)	(1,449)	9,543
2006	12,683	-	-	(5,435)	(45)	7,203
2005	11,897	-	8	(5,499)	(8)	6,398
2004	12,737	-	4	(5,195)	(4)	7,542
2003	12,164	-	-	(5,241)	(3)	6,920
2002	17,051	-	-	(5,192)	-	11,859
2001	7,170	-	-	(2,298)	-	4,872
2000	4,605	-	-	(43)	(4,561)	-
older	10	-	-	-	(10)	-
Total	\$ 248,760	\$ 2,316,459	\$ 120,389	\$ (2,437,460)	\$ (47,756)	\$ 200,392

Cleveland County, North Carolina

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

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 28,549	\$ 5,470	\$ (32,788)	\$ (130)	\$ 1,102
2009	792	-	-	(667)	-	125
2008	78	-	-	(52)	-	25
2007	103	-	-	(72)	-	31
2006	308	-	-	(55)	-	253
2005	70	-	-	(35)	-	35
2004	66	-	-	-	-	66
2003	78	-	-	-	-	78
2002	83	-	-	(1)	-	83
2001	62	-	-	(1)	-	61
2000	15	-	-	(1)	(15)	-
Total	\$ 1,655	\$ 28,549	\$ 5,470	\$ (33,672)	\$ (145)	\$ 1,858

Cleveland County, North Carolina

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

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 75,005	\$ 3,154	\$ (63,155)	\$ (514)	\$ 14,489
2009	17,955	-	-	(12,921)	(16)	5,017
2008	3,880	-	5	(1,454)	(65)	2,367
2007	1,762	-	-	(345)	-	1,417
2006	1,711	-	-	(61)	-	1,649
2005	1,696	-	-	(30)	-	1,666
2004	995	-	-	(83)	-	911
2003	304	-	-	(21)	-	283
2002	438	-	-	(8)	-	431
2001	595	-	-	(3)	-	593
2000	431	-	-	(29)	(402)	-
Total	\$ 29,768	\$ 75,005	\$ 3,159	\$ (78,111)	\$ (997)	\$ 28,824

Cleveland County, North Carolina

17. Schedule of Ad Valorem Taxes Receivable - Town of Fallston (84)

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 19,617	\$ 583	\$ (19,137)	\$ (167)	\$ 896
2009	716	-	1	(598)	(2)	117
2008	165	-	-	(111)	-	54
2007	88	-	-	(55)	-	33
2006	116	-	-	(62)	-	54
2005	69	-	-	(4)	-	65
2004	65	-	-	(0)	-	65
2003	34	-	-	(1)	-	33
2002	81	-	-	-	-	81
2001	135	-	-	-	-	135
2000	105	-	-	-	(105)	-
Total	\$ 1,573	\$ 19,617	\$ 584	\$ (19,967)	\$ (274)	\$ 1,532

Cleveland County, North Carolina

18. Schedule of Ad Valorem Taxes Receivable - Town of Earl (85)

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 15,047	\$ 2,034	\$ (15,904)	\$ (232)	\$ 945
2009	1,436	-	21	(1,055)	(21)	381
2008	238	-	-	(132)	-	106
2007	92	-	-	(49)	-	43
2006	115	-	-	(20)	-	94
2005	102	-	-	(10)	-	92
2004	302	-	-	(82)	-	220
2003	302	-	-	(4)	-	298
2002	175	-	-	(54)	-	120
2001	210	-	-	(51)	-	158
2000	79	-	-	(0)	(78)	-
Total	\$ 3,049	\$ 15,047	\$ 2,055	\$ (17,362)	\$ (332)	\$ 2,458

Cleveland County, North Carolina

19. Schedule of Ad Valorem Taxes Receivable - Town of Polkville (86)

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 12,879	\$ 508	\$ (12,779)	\$ (189)	\$ 419
2009	463	-	-	(340)	(6)	117
2008	246	-	-	(118)	-	128
2007	194	-	-	(77)	-	117
2006	128	-	-	(23)	-	105
2005	138	-	-	(20)	-	118
2004	97	-	-	(12)	-	84
2003	50	-	-	(28)	-	22
2002	99	-	-	(91)	-	8
2001	12	-	-	(2)	-	10
2000	16	-	-	-	(16)	-
Total	\$ 1,442	\$ 12,879	\$ 508	\$ (13,490)	\$ (210)	\$ 1,129

Cleveland County, North Carolina

20. Schedule of Ad Valorem Taxes Receivable - Town of Lawndale (87)

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 50,549	\$ 3,203	\$ (49,501)	\$ (224)	\$ 4,026
2009	4,709	-	26	(3,308)	(44)	1,383
2008	1,235	-	-	(604)	-	631
2007	975	-	-	(612)	-	363
2006	492	-	-	(126)	-	366
2005	298	-	-	(37)	-	261
2004	338	-	-	(24)	-	314
2003	324	-	-	(15)	-	309
2002	176	-	-	(14)	-	162
2001	381	-	-	-	-	381
2000	99	-	-	(1)	(98)	-
Total	\$ 9,027	\$ 50,549	\$ 3,229	\$ (54,243)	\$ (366)	\$ 8,196

Cleveland County, North Carolina
21. Schedule of Ad Valorem Taxes Receivable - Town of Casar (88)

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 6,304	\$ 246	\$ (6,286)	\$ (59)	\$ 205
2009	293	-	-	(261)	-	32
2008	49	-	-	(14)	(17)	18
2007	5	-	-	(1)	-	4
2006	18	-	-	(1)	-	17
2005	6	-	-	(1)	-	5
2004	7	-	-	(1)	-	6
2003	7	-	-	(2)	-	5
2002	8	-	-	(2)	-	6
2001	5	-	-	-	-	5
2000	1	-	-	-	(1)	-
Total	\$ 398	\$ 6,304	\$ 246	\$ (6,569)	\$ (76)	\$ 303

Cleveland County, North Carolina
22. Schedule of Ad Valorem Taxes Receivable - Town of Waco (89)

For the Year Ended June 30, 2010

Fiscal Year Ended June 30	Uncollected Balance 2009	Additions		Deductions		Uncollected Balance 2010
		Original Levy	Supplements	Collections	Abatements and Other Credits	
2010	\$ -	\$ 14,595	\$ 13,966	\$ (14,199)	\$ (13,452)	\$ 909
2009	866	-	69	(491)	(51)	392
2008	397	-	-	(152)	-	245
2007	221	-	-	(70)	-	151
2006	154	-	-	(59)	-	94
2005	51	-	-	(3)	-	48
2004	41	-	-	(2)	-	39
2003	46	-	-	-	-	46
2002	32	-	-	(13)	-	19
2001	43	-	-	-	-	43
2000	6	-	-	-	(6)	-
Total	\$ 1,856	\$ 14,595	\$ 14,034	\$ (14,990)	\$ (13,510)	\$ 1,987