

WAKE COUNTY, NORTH CAROLINA

**AFFORDABLE HOUSING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
From Project Inception Through June 30, 2014**

	Project Authorization	Prior Years	Actual Current Year	Total To Date
REVENUES:				
Intergovernmental	\$ 23,665,741	\$ 14,856,447	\$ 5,502,986	\$ 20,359,433
Charges for services	2,262,076	1,712,186	491,783	2,203,969
Investment earnings	58,615	247,719	(368)	247,351
Total Revenues	25,986,432	16,816,352	5,994,401	22,810,753
EXPENDITURES:				
Human Services				
County funded	6,601,380	3,072,618	1,046,875	4,119,493
Housing and community revitalization	17,850,013	10,294,806	4,090,000	14,384,806
Home grants	5,337,101	3,280,705	1,163,675	4,444,380
Homeless prevention grants	-	-	-	-
HOPWA grants	1,859,393	570,799	946,625	1,517,424
Total Expenditures	31,647,887	17,218,928	7,247,175	24,466,103
REVENUES OVER (UNDER) EXPENDITURES	(5,661,455)	(402,576)	(1,252,774)	(1,655,350)
OTHER FINANCING SOURCES:				
Transfers in	5,661,455	4,831,455	830,000	5,661,455
REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ -	\$ 4,428,879	(422,774)	\$ 4,006,105
Fund Balance at beginning of year			4,428,879	
FUND BALANCE AT END OF YEAR			\$ 4,006,105	

WAKE COUNTY, NORTH CAROLINA

**MAJOR FACILITIES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN APPROPRIATED FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	2014	
	Budget	Actual
REVENUES:		
Taxes:		
Occupancy tax	\$ 18,330,000	\$ 19,213,443
Prepared food tax	22,016,000	22,026,888
Total taxes	40,346,000	41,240,331
Investment earnings	-	20,419
Total Revenues	40,346,000	41,260,750
EXPENDITURES:		
Raleigh hold harmless - occupancy	680,000	680,000
Cary hold harmless - occupancy	888,787	931,852
Greater Raleigh Convention and Visitors Bureau	4,691,187	4,906,510
Centennial Authority operations 7%	2,348,885	2,391,070
Centennial Authority - debt service	5,209,350	5,207,606
Raleigh annual distribution - \$1M	1,000,000	1,000,000
Convention Center	18,977,299	19,455,196
NC Museum of Art	1,000,000	1,000,000
Centennial Authority Facility Improvements	1,500,000	1,500,000
Green Square	200,000	200,000
St. Augustine's	100,000	100,000
Cary Sports Venue	1,000,000	1,000,000
Total Expenditures	37,595,508	38,372,234
REVENUES OVER EXPENDITURES	2,750,492	2,888,516
OTHER FINANCING USES:		
Transfers out to General Fund	(1,210,000)	(1,237,005)
Transfers out to Debt Service Fund	(991,000)	(991,000)
Transfers out to Capital Improvement Fund	(1,000,000)	(1,000,000)
Total other financing uses	(3,201,000)	(3,228,005)
REVENUES UNDER EXPENDITURES AND OTHER FINANCING USES	(450,508)	(339,489)
Appropriated fund balance	450,508	-
REVENUES AND APPROPRIATED FUND BALANCE UNDER EXPENDITURES AND OTHER FINANCING USES	\$ -	(339,489)
Fund Balance at beginning of year		1,337,341
FUND BALANCES AT END OF YEAR		\$ 997,852

WAKE COUNTY, NORTH CAROLINA

**DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	2014	
	Budget	Actual
REVENUES:		
Intergovernmental	\$ 12,740,984	\$ 10,657,055
Charges for services	-	12,483
Investment earnings	2,941,000	2,023,018
Total revenues	15,681,984	12,692,556
EXPENDITURES:		
Debt service - principal	152,292,218	152,250,703
Debt service - interest	90,769,193	90,030,119
Miscellaneous	319,493	294,713
Total expenditures	243,380,904	242,575,535
REVENUES UNDER EXPENDITURES	(227,698,920)	(229,882,979)
OTHER FINANCING SOURCES:		
Transfers in	196,079,904	196,079,904
Total Other Financing Sources (Uses)	196,079,904	196,079,904
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(31,619,016)	(33,803,075)
APPROPRIATED FUND BALANCE	31,619,016	-
REVENUES, OTHER FINANCING SOURCES, AND APPROPRIATED FUND BALANCE OVER EXPENDITURES AND OTHER USES	\$ -	(33,803,075)
Fund Balance at beginning of year		169,055,200
FUND BALANCES AT END OF YEAR		\$ 135,252,125

WAKE COUNTY, NORTH CAROLINA

**COUNTY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
From Project Inception Through June 30, 2014**

	Project Authorization	Actual		Total To Date
		Prior Years	Current Year	
REVENUES:				
Taxes	\$ -	\$ 3,731	\$ 520	\$ 4,251
Intergovernmental	11,515,933	13,431,731	614,596	14,046,327
Charges for services	9,976,852	5,612,749	838,268	6,451,017
Investment earnings	22,222,205	20,634,697	299	20,634,996
Miscellaneous	1,350,890	1,357,596	-	1,357,596
Total Revenues	45,065,880	41,040,504	1,453,683	42,494,187
EXPENDITURES - CAPITAL PROJECTS:				
Capital projects:				
Automation CIP	25,776,666	10,007,251	6,332,160	16,339,411
Community capital projects	2,605,000	1,500,000	665,000	2,165,000
County building improvements	41,765,724	31,853,476	3,812,961	35,666,437
Criminal justice CIP	381,513,581	363,677,569	10,454,241	374,131,810
Public libraries CIP	17,231,926	4,742,324	1,381,729	6,124,053
Open space	19,156,936	11,585,598	4,869,883	16,455,481
Parks and recreation CIP	5,291,170	3,811,495	543,538	4,355,033
Public safety CIP	8,171,852	5,375,153	362,190	5,737,343
Water and sewer	9,257,900	5,487,895	-	5,487,895
Economic development	15,303,224	7,731,422	2,187,337	9,918,759
Program wide projects	15,032,090	-	-	-
Total Expenditures	541,106,069	445,772,183	30,609,039	476,381,222
REVENUES UNDER EXPENDITURES	(496,040,189)	(404,731,679)	(29,155,356)	(433,887,035)
OTHER FINANCING SOURCES AND (USES):				
Transfers in	193,761,212	164,394,270	35,664,000	200,058,270
Transfers out	(26,291,127)	(23,824,084)	(2,467,043)	(26,291,127)
Bonds issued	16,165,552	32,892,229	-	32,892,229
Limited obligation bonds issued	301,310,923	301,310,923	-	301,310,923
Premiums on issuance	11,093,629	11,140,000	-	11,140,000
Total Other Financing Sources and (Uses)	496,040,189	485,913,338	33,196,957	519,110,295
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ -	\$ 81,181,659	4,041,601	\$ 85,223,260
Fund Balance at beginning of year			81,181,659	
FUND BALANCE AT END OF YEAR			\$ 85,223,260	

WAKE COUNTY, NORTH CAROLINA

**SCHOOL CAPITAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
From Project Inception Through June 30, 2014**

	Project Authorization	Actual		Total To Date
		Prior Years	Current Year	
REVENUES:				
Intergovernmental	\$ 4,357,908	\$ 6,529,535	\$ 6,799,974	\$ 13,329,509
Lottery proceeds	16,613,874	16,613,874	-	16,613,874
Investment earnings	68,538,737	68,862,454	51,489	68,913,943
Miscellaneous	4,328	4,328	-	4,328
Total Revenues	<u>89,514,847</u>	<u>92,010,191</u>	<u>6,851,463</u>	<u>98,861,654</u>
EXPENDITURES - CAPITAL PROJECTS:				
Wake County Public Schools	<u>1,149,149,395</u>	<u>918,117,965</u>	<u>100,921,442</u>	<u>1,019,039,407</u>
TOTAL EXPENDITURES	<u>1,149,149,395</u>	<u>918,117,965</u>	<u>100,921,442</u>	<u>1,019,039,407</u>
REVENUES UNDER EXPENDITURES	<u>(1,059,634,548)</u>	<u>(826,107,774)</u>	<u>(94,069,979)</u>	<u>(920,177,753)</u>
OTHER FINANCING SOURCES AND (USES):				
Bonds issued	902,167,336	901,571,522	-	901,571,522
Transfers in	194,987,992	190,732,533	-	190,732,533
Transfers out	<u>(37,520,780)</u>	<u>(36,663,960)</u>	<u>(856,820)</u>	<u>(37,520,780)</u>
Total Other Financing Sources and (Uses)	<u>1,059,634,548</u>	<u>1,055,640,095</u>	<u>(856,820)</u>	<u>1,054,783,275</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ 229,532,321</u>	<u>(94,926,799)</u>	<u>\$ 134,605,522</u>
Fund Balance at beginning of year			<u>229,532,321</u>	
FUND BALANCE AT END OF YEAR			<u>\$ 134,605,522</u>	

WAKE COUNTY, NORTH CAROLINA

**WAKE COMMUNITY COLLEGE CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
From Project Inception Through June 30, 2014**

	Project Authorization	Prior Years	Actual Current Year	Total To Date
REVENUES:				
Investment earnings	\$ 931,794	\$ 1,538,725	\$ -	\$ 1,538,725
Total Revenues	<u>931,794</u>	<u>1,538,725</u>	<u>-</u>	<u>1,538,725</u>
EXPENDITURES - CAPITAL PROJECTS:				
Wake Technical College	<u>266,468,564</u>	<u>142,018,240</u>	<u>25,281,807</u>	<u>167,300,047</u>
TOTAL EXPENDITURES	<u>266,468,564</u>	<u>142,018,240</u>	<u>25,281,807</u>	<u>167,300,047</u>
REVENUES UNDER EXPENDITURES	<u>(265,536,770)</u>	<u>(140,479,515)</u>	<u>(25,281,807)</u>	<u>(165,761,322)</u>
OTHER FINANCING SOURCES:				
Transfers in	35,284,815	31,599,815	3,685,000	35,284,815
Bonds issued	229,081,601	228,649,170	-	228,649,170
Premiums on issuance	<u>1,170,354</u>	<u>1,170,354</u>	<u>-</u>	<u>1,170,354</u>
Total Other Financing Sources	<u>265,536,770</u>	<u>261,419,339</u>	<u>3,685,000</u>	<u>265,104,339</u>
REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ 120,939,824</u>	<u>(21,596,807)</u>	<u>\$ 99,343,017</u>
Fund Balance at beginning of year			<u>120,939,824</u>	
FUND BALANCE AT END OF YEAR			<u>\$ 99,343,017</u>	

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds account for proceeds of revenue sources that are restricted to expenditures for specific purposes. These funds are established under the provisions of the North Carolina General Statutes:

The ***Grants Fund*** accounts for the non-recurring revenues and expenditures, received from grant, donations and forfeiture funds, in a multi-year fund. It was established in fiscal year 2008.

The ***Capital Area Workforce Development Fund*** accounts for the federal Department of Labor grant activities conducted within the Workforce Investment Act of 1998.

The ***Fire Tax District Fund*** accounts for the revenues received as part of ad valorem tax collections and their subsequent distribution to various special tax districts throughout the County.

Capital Project Funds

Capital project funds account for the proceeds of debt issues and all other resources segregated for the acquisition, construction, and reconstruction of capital assets.

The ***Fire Capital Project Fund*** accounts for the acquisition of fire apparatus and equipment and renovations of fire facilities. It was established in fiscal year 2008, prior to that these projects had been accounting for in the County Capital Project Fund.

The ***Major Facilities Capital Trust Fund*** accounts for identified projects through the Wake County's allocation from the Major Facilities Trust Fund and to repay a loan on behalf of the Carolina Mudcats for construction of a restaurant at Five County Stadium. It was established in fiscal year 2008, prior to that these projects had been accounting for in the County Capital Project Fund.

WAKE COUNTY, NORTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
As of June 30, 2014**

	Total Nonmajor Special Revenue	Total Nonmajor Capital Project	Total
ASSETS			
Cash and investments - pooled equity	\$ 8,764,233	\$ 16,093,969	\$ 24,858,202
Taxes receivable, net	146,930	-	146,930
Accounts receivable, net	1,791,434	31,045	1,822,479
Loans receivable	-	650,000	650,000
Accrued interest receivable	4,532	8,182	12,714
TOTAL ASSETS	\$ 10,707,129	\$ 16,783,196	\$ 27,490,325
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 1,046,849	\$ 346,576	\$ 1,393,425
Due to other funds	440,709	-	440,709
Total Liabilities	1,487,558	346,576	1,834,134
DEFERRED INFLOWS OF RESOURCES	162,683	-	162,683
Fund Balances:			
Restricted:			
Stabilization by State statute	928,417	2,756,608	3,685,025
Committed:			
Working capital	2,977,920	-	2,977,920
Assigned:			
Planned expenditures	5,150,551	9,830,120	14,980,671
Future capital projects	-	3,849,892	3,849,892
Total Fund Balances	9,056,888	16,436,620	25,493,508
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 10,707,129	\$ 16,783,196	\$ 27,490,325

WAKE COUNTY, NORTH CAROLINA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014**

	Total Nonmajor Special Revenue	Total Nonmajor Capital Project	Total
REVENUES:			
Taxes	\$ 21,436,833	\$ -	\$ 21,436,833
Intergovernmental	11,093,082	-	11,093,082
Charges for services	58,052	1,779,207	1,837,259
Fines and forfeitures	4,084	-	4,084
Investment earnings	29,900	52,172	82,072
Miscellaneous	53,826	700,000	753,826
Total Revenues	<u>32,675,777</u>	<u>2,531,379</u>	<u>35,207,156</u>
EXPENDITURES			
General administration	71,563	-	71,563
Human services	9,737,959	-	9,737,959
Community development	79,609	1,377,438	1,457,047
Environmental services	53,393	-	53,393
Public safety	19,372,401	2,099,608	21,472,009
General services administration	14,755	-	14,755
Total Expenditures	<u>29,329,680</u>	<u>3,477,046</u>	<u>32,806,726</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>3,346,097</u>	<u>(945,667)</u>	<u>2,400,430</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	137,043	2,350,000	2,487,043
Transfers out	(2,574,000)	(20,904)	(2,594,904)
Installment purchases issued	-	1,487,000	1,487,000
Total Other Financing Sources (Uses)	<u>(2,436,957)</u>	<u>3,816,096</u>	<u>1,379,139</u>
REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	909,140	2,870,429	3,779,569
Fund Balances at beginning of year	<u>8,147,748</u>	<u>13,566,191</u>	<u>21,713,939</u>
FUND BALANCES AT END OF YEAR	<u><u>\$ 9,056,888</u></u>	<u><u>\$ 16,436,620</u></u>	<u><u>\$ 25,493,508</u></u>

WAKE COUNTY, NORTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
As of June 30, 2014

	Grants Fund	Capital Area Workforce Development	Fire Tax District	Total
ASSETS				
Cash and investments - pooled equity	\$ 2,124,293	\$ -	\$ 6,639,940	\$ 8,764,233
Taxes receivable, net	-	-	146,930	146,930
Accounts receivable, net	467,895	1,189,945	133,594	1,791,434
Accrued interest receivable	631	-	3,901	4,532
TOTAL ASSETS	\$ 2,592,819	\$ 1,189,945	\$ 6,924,365	\$ 10,707,129
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 233,999	\$ 799,780	\$ 13,070	\$ 1,046,849
Due to other funds	-	440,709	-	440,709
Total Liabilities	233,999	1,240,489	13,070	1,487,558
DEFERRED INFLOWS OF RESOURCES	-	-	162,683	162,683
Fund Balances:				
Restricted:				
Stabilization by State statute	806,471	(50,544)	172,490	928,417
Committed:				
Working capital	-	-	2,977,920	2,977,920
Assigned:				
Planned expenditures	1,552,349	-	3,598,202	5,150,551
Total Fund Balances	2,358,820	(50,544)	6,748,612	9,056,888
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,592,819	\$ 1,189,945	\$ 6,924,365	\$ 10,707,129

WAKE COUNTY, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS For the Year Ended June 30, 2014

	Grants Fund	Capital Area Workforce Development	Fire Tax District	Total
REVENUES:				
Taxes	\$ -	\$ -	\$ 21,436,833	\$ 21,436,833
Intergovernmental	4,812,157	6,280,925	-	11,093,082
Charges for services	54,533	3,519	-	58,052
Fines and forfeitures	4,084	-	-	4,084
Investment earnings	4,321	-	25,579	29,900
Miscellaneous	21,534	-	32,292	53,826
Total Revenues	<u>4,896,629</u>	<u>6,284,444</u>	<u>21,494,704</u>	<u>32,675,777</u>
EXPENDITURES:				
General administration	71,563	-	-	71,563
Human services	3,454,097	6,283,862	-	9,737,959
Community development	79,609	-	-	79,609
Environmental services	53,393	-	-	53,393
Public safety	1,294,862	-	18,077,539	19,372,401
General services administration	14,755	-	-	14,755
Total Expenditures	<u>4,968,279</u>	<u>6,283,862</u>	<u>18,077,539</u>	<u>29,329,680</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(71,650)</u>	<u>582</u>	<u>3,417,165</u>	<u>3,346,097</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	137,043	-	-	137,043
Transfers out	-	-	(2,574,000)	(2,574,000)
Total other financing sources and uses	<u>137,043</u>	<u>-</u>	<u>(2,574,000)</u>	<u>(2,436,957)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>65,393</u>	<u>582</u>	<u>843,165</u>	<u>909,140</u>
Fund Balances at beginning of year	<u>2,293,427</u>	<u>(51,126)</u>	<u>5,905,447</u>	<u>8,147,748</u>
FUND BALANCES AT END OF YEAR	<u>\$ 2,358,820</u>	<u>\$ (50,544)</u>	<u>\$ 6,748,612</u>	<u>\$ 9,056,888</u>

WAKE COUNTY, NORTH CAROLINA

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
As of June 30, 2014**

	Fire Capital Projects Fund	Major Facilities Capital Trust Fund	Total
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and investments - pooled equity	\$ 6,752,811	\$ 9,341,158	\$ 16,093,969
Cash and investments - restricted	-	-	-
Accounts receivable, net	23,012	8,033	31,045
Loans receivable	-	650,000	650,000
Accrued interest receivable	2,950	5,232	8,182
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>\$ 6,778,773</u></u>	<u><u>\$ 10,004,423</u></u>	<u><u>\$ 16,783,196</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 129,051	\$ 217,525	\$ 346,576
Total Liabilities	<u>129,051</u>	<u>217,525</u>	<u>346,576</u>
Fund Balances:			
Restricted:			
Stabilization by State statute	1,678,295	1,078,313	2,756,608
Assigned:			
Planned expenditures	2,418,457	7,411,663	9,830,120
Future capital projects	2,552,970	1,296,922	3,849,892
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>6,649,722</u>	<u>9,786,898</u>	<u>16,436,620</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 6,778,773</u></u>	<u><u>\$ 10,004,423</u></u>	<u><u>\$ 16,783,196</u></u>

WAKE COUNTY, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS For the Year Ended June 30, 2014

	Fire Capital Projects Fund	Major Facilities Capital Trust Fund	Total
REVENUES:			
Charges for services	\$ 79,337	\$ 1,699,870	\$ 1,779,207
Investment earnings	22,470	29,702	52,172
Miscellaneous	-	700,000	700,000
Total Revenues	<u>101,807</u>	<u>2,429,572</u>	<u>2,531,379</u>
EXPENDITURES:			
Capital Projects:			
Community development and cultural	-	1,377,438	1,377,438
Public safety	<u>2,099,608</u>	-	<u>2,099,608</u>
Total Expenditures	<u>2,099,608</u>	<u>1,377,438</u>	<u>3,477,046</u>
REVENUES (UNDER) EXPENDITURES	<u>(1,997,801)</u>	<u>1,052,134</u>	<u>(945,667)</u>
OTHER FINANCING SOURCES:			
Transfers in	1,350,000	1,000,000	2,350,000
Transfers out	(20,904)	-	(20,904)
Installment purchases issued	<u>1,487,000</u>	-	<u>1,487,000</u>
Total other financing sources	<u>2,816,096</u>	<u>1,000,000</u>	<u>3,816,096</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	818,295	2,052,134	2,870,429
Fund Balances at beginning of year	<u>5,831,427</u>	<u>7,734,764</u>	<u>13,566,191</u>
FUND BALANCES AT END OF YEAR	<u>\$ 6,649,722</u>	<u>\$ 9,786,898</u>	<u>\$ 16,436,620</u>

WAKE COUNTY, NORTH CAROLINA

GRANTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

From Project Inception Through June 30, 2014

	Project Authorization	Actual		Total To Date
		Prior Years	Current Year	
REVENUES:				
Intergovernmental	\$ 27,029,951	\$ 19,824,623	\$ 4,812,157	\$ 24,636,780
Charges for services	1,505,087	718,035	54,533	772,568
Fines and forfeitures	14,325	13,304	4,084	17,388
Investment earnings	5,127	24,609	4,321	28,930
Miscellaneous	304,946	154,163	21,534	175,697
Total Revenues	<u>28,859,436</u>	<u>20,734,734</u>	<u>4,896,629</u>	<u>25,631,363</u>
EXPENDITURES:				
General administration	446,955	235,369	71,563	306,932
Human services	19,854,723	13,299,734	3,454,097	16,753,831
Community development	666,074	198,073	79,609	277,682
Environmental services	579,396	406,967	53,393	460,360
Public safety	7,156,102	3,956,516	1,294,862	5,251,378
General services administration	64,340	45,750	14,755	60,505
Total Expenditures	<u>28,767,590</u>	<u>18,142,409</u>	<u>4,968,279</u>	<u>23,110,688</u>
REVENUES UNDER EXPENDITURES	91,846	2,592,325	(71,650)	2,520,675
OTHER FINANCING SOURCES AND (USES):				
Transfers in	275,188	138,145	137,043	275,188
Transfers out	(437,043)	(437,043)	-	(437,043)
Total Other Financing Sources and Uses	<u>(161,855)</u>	<u>(298,898)</u>	<u>137,043</u>	<u>(161,855)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(70,009)	<u>\$ 2,293,427</u>	65,393	<u>\$ 2,358,820</u>
Fund balance appropriated	<u>70,009</u>		-	
REVENUES, OTHER FINANCING SOURCES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	<u>\$ -</u>		65,393	
Fund Balance at beginning of year			<u>2,293,427</u>	
FUND BALANCE AT END OF YEAR			<u>\$ 2,358,820</u>	

WAKE COUNTY, NORTH CAROLINA

**CAPITAL AREA WORKFORCE DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
From Project Inception Through June 30, 2014**

	Project Authorization	Actual		
		Prior Years	Current Year	Total To Date
REVENUES:				
Intergovernmental	\$ 22,008,782	\$ 13,259,585	\$ 6,280,925	\$ 19,540,510
Charges for services	45,385	44,895	3,519	48,414
Miscellaneous	11,596	15,693	-	15,693
Total Revenues	<u>22,065,763</u>	<u>13,320,173</u>	<u>6,284,444</u>	<u>19,604,617</u>
EXPENDITURES:				
Title I - Adult	5,945,320	3,951,684	1,717,941	5,669,625
Title I - Dislocated Workers	5,396,563	3,495,012	1,724,429	5,219,441
Title I - Youth	4,891,157	2,760,852	1,989,014	4,749,866
Statewide Activities	1,277,570	898,474	54,151	952,625
Dislocated Worker - Supplemental	175,461	152,340	-	152,340
WIA Administration	3,280,560	1,482,701	669,816	2,152,517
AmeriCorps	1,096,380	642,283	128,511	770,794
Other County	2,752	(12,047)	-	(12,047)
Total Expenditures	<u>22,065,763</u>	<u>13,371,299</u>	<u>6,283,862</u>	<u>19,655,161</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ (51,126)</u>	582	<u>\$ (50,544)</u>
Fund balance at beginning of year			<u>(51,126)</u>	
FUND BALANCE AT END OF YEAR			<u>\$ (50,544)</u>	

WAKE COUNTY, NORTH CAROLINA

FIRE TAX DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended June 30, 2014

	2014	
	Budget	Actual
REVENUES:		
Taxes - ad valorem property	\$ 20,747,000	\$ 21,436,833
Investment earnings	15,000	25,579
Miscellaneous	-	32,292
Total Revenues	<u>20,762,000</u>	<u>21,494,704</u>
EXPENDITURES:		
Public Safety:		
Rural fire districts	<u>18,222,995</u>	<u>18,077,539</u>
Total Expenditures	<u>18,222,995</u>	<u>18,077,539</u>
REVENUES OVER EXPENDITURES	2,539,005	3,417,165
OTHER FINANCING USES:		
Transfers out	<u>(2,574,000)</u>	<u>(2,574,000)</u>
REVENUES OVER/(UNDER) EXPENDITURES AND OTHER USES	(34,995)	843,165
Appropriated fund balance	<u>34,995</u>	<u>-</u>
REVENUES AND APPROPRIATED FUND BALANCE OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>\$ -</u>	843,165
Fund Balance at beginning of year		<u>5,905,447</u>
FUND BALANCE AT END OF YEAR		<u>\$ 6,748,612</u>

WAKE COUNTY, NORTH CAROLINA

FIRE CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

From Project Inception Through June 30, 2014

	Project Authorization	Prior Years	Actual	
			Current Year	Total To Date
REVENUES:				
Charges for services	\$ 90,000	\$ 30,499	\$ 79,337	\$ 109,836
Investment earnings	72,000	184,500	22,470	206,970
Miscellaneous	-	5,872	-	5,872
Total Revenues	162,000	220,871	101,807	322,678
EXPENDITURES:				
Capital projects:				
Fire and rescue CIP	12,848,322	6,362,835	2,099,608	8,462,443
Total Expenditures	12,848,322	6,362,835	2,099,608	8,462,443
REVENUES UNDER EXPENDITURES	(12,686,322)	(6,141,964)	(1,997,801)	(8,139,765)
OTHER FINANCING SOURCES:				
Transfers in	10,082,552	11,032,716	1,350,000	12,382,716
Transfers out	(20,904)	-	(20,904)	(20,904)
Installment purchases issued	2,427,674	940,675	1,487,000	2,427,675
Total Other Financing Sources	12,489,322	11,973,391	2,816,096	14,789,487
REVENUES AND OTHER SOURCES OVER EXPENDITURES	(197,000)	5,831,427	818,295	6,649,722
Appropriated fund balance	197,000	-	-	-
REVENUES, OTHER SOURCES AND APPROPRIATED FUND BALANCE OVER EXPENDITURES	\$ -	\$ 5,831,427	818,295	\$ 6,649,722
Fund Balance at beginning of year			5,831,427	
FUND BALANCE AT END OF YEAR			\$ 6,649,722	

WAKE COUNTY, NORTH CAROLINA

MAJOR FACILITIES CAPITAL TRUST FUND

SCHEDULE OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

From Project Inception Through June 30, 2014

	Project Authorization	Actual		Total To Date
		Prior Years	Current Year	
REVENUES:				
Charges for services	\$ 542,997	\$ 6,542,997	\$ 1,699,870	\$ 8,242,867
Investment earnings	-	112,727	29,702	142,429
Miscellaneous	-	-	700,000	700,000
Total Revenues	542,997	6,655,724	2,429,572	9,085,296
EXPENDITURES:				
Capital projects:				
Community development and cultural	10,564,001	8,289,452	1,377,438	9,666,890
REVENUES UNDER EXPENDITURES	(10,021,004)	(1,633,728)	1,052,134	(581,594)
OTHER FINANCING SOURCES:				
Installment purchases issued	600,000	599,842	-	599,842
Transfers in	9,421,004	8,768,650	1,000,000	9,768,650
Total Other Financing Sources	10,021,004	9,368,492	1,000,000	10,368,492
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ -	\$ 7,734,764	2,052,134	\$ 9,786,898
Fund Balance at beginning of year			7,734,764	
FUND BALANCE AT END OF YEAR			\$ 9,786,898	

WAKE COUNTY, NORTH CAROLINA

**BUDGETARY COMBINING BALANCE SHEET
SOLID WASTE OPERATING AND CAPITAL PROJECT FUNDS (NON-GAAP)
MODIFIED ACCRUAL BASIS OF ACCOUNTING
As of June 30, 2014**

	Solid Waste Operating Fund	Solid Waste Capital Project	June 30, 2014	June 30, 2013
ASSETS				
Cash and investments - pooled equity	\$ 9,150,118	\$ 22,363,323	\$ 31,513,441	\$ 30,605,470
Cash and investments - reserved	14,256,875	-	14,256,875	12,255,331
Accounts receivable, net	807,338	11,181	818,519	628,309
Internal balances (due from other funds)	198,871	-	198,871	183,814
Prepaid expenditures	1,400	-	1,400	1,785
Accrued interest receivable	11,866	13,642	25,508	51,342
TOTAL ASSETS	\$ 24,426,468	\$ 22,388,146	\$ 46,814,614	\$ 43,726,051
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 997,530	\$ 1,462,680	\$ 2,460,210	\$ 1,149,943
Internal balances (due to other funds)	125,114	-	125,114	125,371
Closure/post-closure care reserves	14,256,875	-	14,256,875	12,255,331
Total Liabilities	15,379,519	1,462,680	16,842,199	13,530,645
DEFERRED INFLOWS OF RESOURCES	46,370	-	46,370	49,624
Fund Balances:				
Non-spendable:				
Prepaid expenditures	1,400	-	1,400	1,785
Restricted:				
Stabilization by state statute	1,002,305	2,394,888	3,397,193	1,116,574
White goods	2,712,151	-	2,712,151	2,428,306
Assigned:				
Planned expenditures	-	519,801	519,801	5,496,674
Future capital projects	-	18,010,777	18,010,777	342,731
Unassigned	5,284,723	-	5,284,723	20,759,712
Total Fund Balances	9,000,579	20,925,466	29,926,045	30,145,782
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 24,426,468	\$ 22,388,146	\$ 46,814,614	\$ 43,726,051

This statement is included for internal reporting purposes to show fund balance compliance with State law.

WAKE COUNTY, NORTH CAROLINA

(Continued)

**SOLID WASTE OPERATING FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BASIS)
 For the Year Ended June 30, 2014
 With Comparative Actual Amounts for the Year Ended June 30, 2013**

	2014		2013
	Budget	Actual	Actual
REVENUES:			
Intergovernmental	\$ 1,496,690	\$ 1,638,999	\$ 1,601,437
Licenses and permits	6,500	6,400	7,500
Charges for services	7,819,976	7,978,308	7,593,388
Investment earnings	357,000	174,647	68,827
Miscellaneous	2,499,708	4,069,254	1,227,548
Total Revenues	<u>12,179,874</u>	<u>13,867,608</u>	<u>10,498,700</u>
EXPENDITURES:			
Cost of service	9,187,636	9,796,631	9,332,337
Administration	1,811,010	1,493,094	1,543,659
Total Expenditures	<u>10,998,646</u>	<u>11,289,725</u>	<u>10,875,996</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,181,228</u>	<u>2,577,883</u>	<u>(377,296)</u>

WAKE COUNTY, NORTH CAROLINA

SOLID WASTE OPERATING FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BASIS)
For the Year Ended June 30, 2014
With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		2013
	Budget	Actual	Actual
OTHER FINANCING SOURCES AND (USES):			
Transfers In	\$ 991,789	\$ 991,789	\$ 887,000
Transfers out	(20,839,320)	(20,839,320)	(1,556,000)
Capital leases issued	-	6,550	-
Expenditures associated with capital leases issued	-	(6,550)	-
Total Other Financing Sources and Uses	(19,847,531)	(19,847,531)	(669,000)
REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER SOURCES/(USES):	(18,666,303)	(17,269,648)	(1,046,296)
APPROPRIATED FUND BALANCE	18,666,303	-	-
REVENUES, OTHER SOURCES AND APPROPRIATED FUND BALANCE OVER (UNDER) EXPENDITURES AND OTHER USES	\$ -	\$ (17,269,648)	\$ (1,046,296)
Reconciliation from budgetary basis of modified accrual to full accrual basis:			
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES:		\$ (17,269,648)	\$ (1,046,296)
Reconciling items:			
Compensated absences expenses		(11,830)	(2,264)
OPEB expenses		(70,464)	(65,621)
Risk management expenses		(6,938)	376
Net increase/(decrease) in deferred revenue		(2,974)	(8,070)
Investment earnings - Construction Fund		(14,954)	5,448
Expenditures - Construction Fund		(3,368,135)	(512,506)
Transfers in - Construction Fund		20,433,000	1,100,000
Issuance of capital lease		(6,550)	-
Capital lease payments		673	-
Acquisition of capital assets		1,879,720	25,771
Disposal of capital assets		(1,510,494)	-
Loan from sale of capital assets		1,805,271	-
Depreciation and depletion		(642,293)	(632,593)
Change in net position		\$ 1,214,384	\$ (1,135,755)

WAKE COUNTY, NORTH CAROLINA

**SOLID WASTE CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BASIS)
From Project Inception Through June 30, 2014**

	Project Authorization	Actual		Total to Date
		Prior Years	Current Year	
REVENUES:				
Intergovernmental	\$ 115,000	\$ 75,000	\$ -	\$ 75,000
Investment earnings	1,431,000	1,553,613	(14,954)	1,538,659
Miscellaneous	7,739,881	15,275	-	15,275
Total revenues	<u>9,285,881</u>	<u>1,643,888</u>	<u>(14,954)</u>	<u>1,628,934</u>
EXPENDITURES:				
Enterprise infrastructure	23,981,145	8,385,638	3,286,370	11,672,008
Future projects	16,383,000	-	-	-
Other	-	248,076	81,765	329,841
Total expenditures	<u>40,364,145</u>	<u>8,633,714</u>	<u>3,368,135</u>	<u>12,001,849</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(31,078,264)</u>	<u>(6,989,826)</u>	<u>(3,383,089)</u>	<u>(10,372,915)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers in	<u>31,078,264</u>	<u>10,865,381</u>	<u>20,433,000</u>	<u>31,298,381</u>
Total other financing sources and uses	<u>31,078,264</u>	<u>10,865,381</u>	<u>20,433,000</u>	<u>31,298,381</u>
REVENUES, OTHER SOURCES, AND APPROPRIATED FUND BALANCE OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>\$ 3,875,555</u>	17,049,911	<u>\$ 20,925,466</u>
Fund Balance at the beginning of the year			<u>3,875,555</u>	
FUND BALANCE AT THE END OF THE YEAR			<u>\$ 20,925,466</u>	

WAKE COUNTY, NORTH CAROLINA

**BUDGETARY COMBINING BALANCE SHEET
SOUTH WAKE LANDFILL PARTNERSHIP FUND (NON-GAAP)
MODIFIED ACCRUAL BASIS OF ACCOUNTING
As of June 30, 2014**

	South Wake Landfill	East Wake Transfer Station	June 30, 2014	June 30, 2013
ASSETS				
Cash and investments - pooled equity	\$ 2,674,188	\$ -	\$ 2,674,188	\$ 2,088,782
Cash and investments - reserved	8,787,758	191,222	8,978,980	7,590,154
Cash and investments - cash equivalents	450	300	750	750
Accounts receivable, net	575,741	1,525,378	2,101,119	2,174,136
Accrued interest receivable	3,431	3,254	6,685	13,115
Internal balances (due from other funds)	54,539	70,575	125,114	125,371
TOTAL ASSETS	\$ 12,096,107	\$ 1,790,729	\$ 13,886,836	\$ 11,992,308
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 2,081,913	\$ 913,756	\$ 2,995,669	\$ 1,910,543
Internal balances (due to other funds)	198,871	-	198,871	988,728
Construction reserves	-	845,005	845,005	417,705
Closure/post-closure care reserves	8,787,758	-	8,787,758	7,590,154
Total Liabilities	11,068,542	1,758,761	12,827,303	10,907,130
DEFERRED INFLOWS OF RESOURCES	32,106	31,968	64,074	89,719
Fund Balances:				
Restricted:				
Stabilization by state statute	602,055	393,404	995,459	995,459
Assigned:				
Planned expenditures	393,404	(393,404)	-	-
Total Fund Balances	995,459	-	995,459	995,459
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 12,096,107	\$ 1,790,729	\$ 13,886,836	\$ 11,992,308

This statement is included for internal reporting purposes to show fund balance compliance with State law.

WAKE COUNTY, NORTH CAROLINA

**SOUTH WAKE LANDFILL PARTNERSHIP FUND
SCHEDULE OF REVENUES, EXPENDITURES AND APPROPRIATED FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BASIS)
For the Year Ended June 30, 2014**

	June 30, 2014						June 30, 2013
	South Wake Landfill		East Wake Transfer Station		Total		Total
	Budget	Actual	Budget	Actual	Budget	Actual	Actual
REVENUES:							
Charges of services	\$ 10,034,948	\$ 4,805,235	\$ 4,608,052	\$ 9,880,003	\$ 14,643,000	\$ 14,685,238	\$ 14,162,115
Investment earnings	-	18,625	-	17,881	-	36,506	11,168
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	<u>10,034,948</u>	<u>4,823,860</u>	<u>4,608,052</u>	<u>9,897,884</u>	<u>14,643,000</u>	<u>14,721,744</u>	<u>14,173,283</u>
EXPENDITURES:							
Cost of service	7,287,430	7,152,164	3,566,734	3,650,093	10,854,164	10,802,257	10,465,363
Administration	151,411	160,857	622,349	637,290	773,760	798,147	781,888
Partner rebates	2,023,287	2,129,551	-	-	2,023,287	2,129,551	2,039,032
Total Expenditures	<u>9,462,128</u>	<u>9,442,572</u>	<u>4,189,083</u>	<u>4,287,383</u>	<u>13,651,211</u>	<u>13,729,955</u>	<u>13,286,283</u>
REVENUES UNDER EXPENDITURES	572,820	(4,618,712)	418,969	5,610,501	991,789	991,789	887,000
OTHER FINANCING SOURCES (USES):							
Transfers out	(825,970)	(825,970)	(165,819)	(165,819)	(991,789)	(991,789)	(887,000)
Intrafund transfers in	-	5,444,682	-	-	-	5,444,682	5,140,626
Intrafund transfers out	-	-	-	(5,444,682)	-	(5,444,682)	(5,140,626)
Total other financing sources/(uses)	<u>(825,970)</u>	<u>4,618,712</u>	<u>(165,819)</u>	<u>(5,610,501)</u>	<u>(991,789)</u>	<u>(991,789)</u>	<u>(887,000)</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (253,150)</u>	<u>\$ -</u>	<u>\$ 253,150</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation from budgetary basis of modified accrual to full accrual basis:							
REVENUES AND OTHER FINANCING USES UNDER EXPENDITURES AND OTHER FINANCING USES						\$ -	\$ -
Reconciling items							
Net change in deferred revenue						(25,646)	81,906
Compensated absences expenses						(558)	(62)
Risk management expenses						671	(360)
OPEB expenses						(25,166)	(23,435)
Change in net position						<u>\$ (50,699)</u>	<u>\$ 58,049</u>

WAKE COUNTY, NORTH CAROLINA

**BUDGETARY BALANCE SHEET
CORPORATE FLEET FUND (NON-GAAP)
MODIFIED ACCRUAL BASIS OF ACCOUNTING
As of June 30, 2014**

	June 30, 2014	June 30, 2013
ASSETS		
Cash and investments - pooled equity	\$ 3,694,828	\$ 4,044,502
Accounts receivable, net	32,073	28,348
Prepaid expenditures	115	-
Accrued interest receivable	2,059	5,444
Inventories	88,026	196,721
TOTAL ASSETS	\$ 3,817,101	\$ 4,275,015
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accrued liabilities	\$ 707,653	\$ 806,849
Fund Balances:		
Non-spendable:		
Inventories	88,026	196,721
Prepaid expenditures	115	-
Restricted:		
Stabilization by state statute	439,613	935,506
Assigned:		
Planned expenditures	673,228	110,002
Unassigned	1,908,466	2,225,937
Total Fund Balances	3,109,448	3,468,166
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,817,101	\$ 4,275,015

This statement is included for internal reporting purposes to show fund balance compliance with State law.

WAKE COUNTY, NORTH CAROLINA

CORPORATE FLEET FUND

SCHEDULE OF REVENUES, EXPENDITURES AND APPROPRIATED FUND BALANCE

BUDGET AND ACTUAL (NON-GAAP BASIS)

For the Year Ended June 30, 2014

	2014		2013
	Budget	Actual	Actual
REVENUES:			
Charges of services	\$ 8,581,041	\$ 8,424,930	\$ 8,331,865
Investment earnings	20,000	15,783	2,452
Miscellaneous	400,957	449,142	534,100
Total Revenues	<u>9,001,998</u>	<u>8,889,855</u>	<u>8,868,417</u>
EXPENDITURES:			
Cost of service	8,683,954	8,298,291	7,709,053
Administration	1,065,389	950,282	927,112
Reserve for replacements	264,371	-	-
Total Expenditures	<u>10,013,714</u>	<u>9,248,573</u>	<u>8,636,165</u>
REVENUES UNDER EXPENDITURES	(1,011,716)	(358,718)	232,252
APPROPRIATED FUND BALANCE	<u>1,011,716</u>	<u>-</u>	<u>-</u>
REVENUES AND APPROPRIATED FUND BALANCE OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ (358,718)</u>	<u>\$ 232,252</u>
Reconciliation from budgetary basis of modified accrual to full accrual basis:			
REVENUES AND APPROPRIATED FUND BALANCE OVER (UNDER) EXPENDITURES		\$ (358,718)	\$ 232,252
Reconciling items			
Compensated absences expenses		(3,220)	(763)
OPEB expenses		(70,465)	(65,619)
Risk management expenses		(50,203)	(3,963)
Acquisition of capital assets		4,464,107	3,270,506
Disposal of capital assets		(756,247)	(270,864)
Depreciation of capital assets		(3,334,937)	(3,300,614)
Change in net position		<u>\$ (109,683)</u>	<u>\$ (139,065)</u>

WAKE COUNTY, NORTH CAROLINA

(Continued)

**AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2014**

	Balance June 30, 2013	Additions	Deductions	Balance June 30, 2014
MUNICIPAL TAX FUND				
ASSETS				
Cash and investments - pooled equity	\$ 456,078	\$ 414,303,101	\$ (414,637,791)	\$ 121,388
Accounts receivable		3,478,895	(127,999)	3,350,896
TOTAL ASSETS	\$ 456,078	\$ 417,781,996	\$ (414,765,790)	\$ 3,472,284
LIABILITIES				
Other liabilities	\$ 456,078	\$ 382,816,868	\$ (383,152,546)	\$ 120,400
Due to other governmental units	-	3,351,884	-	3,351,884
TOTAL LIABILITIES	\$ 456,078	\$ 386,168,752	\$ (383,152,546)	\$ 3,472,284
HUMAN SERVICES FUND				
ASSETS				
Cash and investments - pooled equity	\$ 400,277	\$ 3,116,419	\$ (3,157,082)	\$ 359,614
Accounts receivable	-	240	-	240
Accrued interest receivable	635	281	(635)	281
TOTAL ASSETS	\$ 400,912	\$ 3,116,940	\$ (3,157,717)	\$ 360,135
LIABILITIES				
Other liabilities	\$ 400,912	\$ 8,960,784	\$ (9,001,561)	\$ 360,135

WAKE COUNTY, NORTH CAROLINA

AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES For the Year Ended June 30, 2014

	Balance June 30, 2013	Additions	Deductions	Balance June 30, 2014
FINES AND FORFEITURES				
ASSETS				
Cash and investments - pooled equity	\$ 125,076	\$ 2,193,033	\$ (2,165,934)	\$ 152,175
Accounts receivable	52,577	37,171	(52,577)	37,171
Accrued interest	155	89	(159)	85
TOTAL ASSETS	\$ 177,808	\$ 2,230,293	\$ (2,218,670)	\$ 189,431
LIABILITIES				
Other liabilities	\$ 177,808	\$ 2,140,298	\$ (2,128,675)	\$ 189,431
DMV INTEREST PENALTIES				
ASSETS				
Cash and investments - pooled equity	\$ 45,697	\$ 2,950,433	\$ (2,996,130)	\$ -
Accrued interest	57	-	(57)	-
TOTAL ASSETS	\$ 45,754	\$ 2,950,433	\$ (2,996,187)	\$ -
LIABILITIES				
Other liabilities	\$ 4,678	\$ 41,200	\$ (45,878)	\$ -
Due to other governmental units	41,076	-	(41,076)	-
TOTAL LIABILITIES	\$ 45,754	\$ 41,200	\$ (86,954)	\$ -
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Cash and investments - pooled equity	\$ 1,027,128	\$ 422,562,986	\$ (422,956,937)	\$ 633,177
Accounts receivable	52,577	3,516,306	(180,576)	3,388,307
Accrued interest receivable	847	370	(851)	366
TOTAL ASSETS	\$ 1,080,552	\$ 426,079,662	\$ (423,138,364)	\$ 4,021,850
LIABILITIES				
Other liabilities	\$ 1,039,476	\$ 393,959,150	\$ (394,328,660)	\$ 669,966
Due to other governmental units	41,076	3,351,884	(41,076)	3,351,884
TOTAL LIABILITIES	\$ 1,080,552	\$ 397,311,034	\$ (394,369,736)	\$ 4,021,850