



Other Supplemental Information

The other supplemental schedules highlight various details of specific financial statement data for ad valorem property taxes and interfund transfers.

Randolph County, North Carolina
General Fund
Schedule of Ad Valorem Taxes Receivable
June 30, 2015

<u>Fiscal Year</u>	<u>Uncollected Balance June 30, 2014</u>	<u>Additions</u>	<u>Collections And Credits</u>	<u>Uncollected Balance June 30, 2015</u>
2014-2015	\$ -	\$ 68,001,196	\$ 67,551,262	\$ 449,934
2013-2014	758,811	-	560,621	198,190
2012-2013	221,216	-	87,438	133,778
2011-2012	134,504	-	20,091	114,413
2010-2011	146,638	-	14,178	132,460
2009-2010	86,460	-	6,453	80,007
2008-2009	83,233	-	2,910	80,323
2007-2008	72,690	-	2,237	70,453
2006-2007	62,429	-	1,986	60,443
2005-2006	65,557	-	1,327	64,230
2004-2005	78,115	-	78,115	-
	<u>\$ 1,709,653</u>	<u>\$ 68,001,196</u>	<u>\$ 68,326,618</u>	<u>1,384,231</u>
Plus: uncollected 2015-2016 ad valorem taxes receivable on annually registered vehicles				68,397
Less: allowance for uncollectible accounts: General Fund				<u>(815,000)</u>
Ad valorem taxes receivable - net: General Fund				<u>\$ 637,628</u>
 <u>Reconcilement with revenues:</u>				
Ad valorem taxes - General Fund				\$ 67,848,811
Reconciling items:				
Interest collected				(362,800)
Discounts allowed				763,052
Releases and adjustments				352
Taxes written off				<u>77,203</u>
Total reconciling items				<u>477,807</u>
Total collections and credits				<u>\$ 68,326,618</u>

Randolph County, North Carolina
Analysis of Current Tax Levy
County-wide Levy
For the Fiscal Year Ended June 30, 2015

	County - wide			Total Levy	
	Property Valuation	Rate	Amount of Levy	Property excluding Registered Motor Vehicles	Registered Motor Vehicles
	Original levy:				
Property taxed at current year's rate	\$ 10,031,075,656	\$ 0.655	\$ 65,703,545	\$ 61,001,789	\$ 4,701,756
Motor vehicles taxed at prior year's rate	342,865,769	various	2,026,455	-	2,026,455
Penalties	-		66,958	66,958	-
Total	<u>10,373,941,425</u>		<u>67,796,958</u>	<u>61,068,747</u>	<u>6,728,211</u>
Discoveries:					
Current year taxes	25,329,374	\$ 0.655	165,908	165,908	-
Prior year taxes			5,290	1,423	3,867
Penalties			42,787	42,787	-
Total			<u>213,985</u>	<u>210,118</u>	<u>3,867</u>
Abatements	<u>(1,634,023)</u>		<u>(9,747)</u>	<u>(4,301)</u>	<u>(5,446)</u>
Total property valuation	<u>\$ 10,397,636,776</u>				
Net levy			68,001,196	61,274,564	6,726,632
Uncollected taxes at June 30, 2015			<u>449,934</u>	<u>448,722</u>	<u>1,212</u>
Current year's taxes collected			<u>\$ 67,551,262</u>	<u>\$ 60,825,842</u>	<u>\$ 6,725,420</u>
Current levy collection percentage			<u>99.34%</u>	<u>99.27%</u>	<u>99.98%</u>

Secondary Market Disclosures:

Assessed Valuation:	
Assessment Ratio ¹	100%
Real Property	\$ 8,126,261,517
Personal Property	2,013,473,363
Public Service Companies ²	257,901,896
Total Assessed Valuation	<u>10,397,636,776</u>
Tax Rate per \$100	0.655
Levy (includes discoveries, releases and abatements) ³	<u>\$ 68,001,196</u>

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 interest and penalties.

Randolph County, North Carolina
Schedule of Current Tax Levy -
Special Districts
For the Fiscal Year Ended June 30, 2015

In addition to the County-wide rate, this table lists the levies by the County on behalf of school districts and fire protection districts for the fiscal year.

	<u>Net Valuation</u>	<u>Net Levy</u>
School Districts:		
Asheboro School District	\$ 2,203,478,509	\$ 3,301,831
Archdale-Trinity School District	2,295,326,281	2,189,435
	<u>4,498,804,790</u>	<u>5,491,266</u>
Fire Protection Districts:		
Bennett Fire District	41,056,929	32,788
Climax Fire District	471,017,917	585,545
Coleridge Fire District	242,955,445	179,932
Eastside Fire District	468,671,417	512,748
Fairgrove Fire District	365,581,300	321,951
Farmer Fire District	116,194,080	163,238
Franklinville Fire District	492,581,540	493,168
Guil-Rand Fire District	2,032,213,552	2,564,431
Julian Fire District	89,409,480	89,483
Level Cross Fire District	221,567,191	243,524
Northeast Fire District	134,335,885	121,014
Randleman Fire District	375,451,005	447,986
Seagrove Fire District	203,987,631	204,161
Southwest Fire District	84,168,425	100,732
Staley Fire District	157,103,190	157,248
Tabernacle Fire District	351,336,931	370,023
Ulah Fire District	571,473,574	349,001
Westside Fire District	673,197,854	695,197
	<u>7,092,303,346</u>	<u>7,632,170</u>
Total Special District Levies	<u>\$ 11,591,108,136</u>	<u>\$ 13,123,436</u>