

MAKING



LIVING



BETTER



2021

Annual
Financial Highlights

For the Fiscal Year Ended
June 30, 2021



catawba county
north carolina

BOARD OF COMMISSIONERS



C. Randall Isenhower
Chair



Barbara G. Beatty
Vice Chair



Austin M. Allran



Kitty W. Barnes



Sherry E. Butler

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CONDENSED FINANCIAL STATEMENT

This publication provides you, the public, with an easy-to-read overview of the County’s finances.

The information is derived from the County’s 2021 Annual Comprehensive Financial Report. The Annual Comprehensive Financial Report includes more detailed information, was prepared in conformance with Generally Accepted Accounting Principles (GAAP), and was audited by the County’s independent auditors. The 2021 Annual Comprehensive Financial Report is available for review on the County’s website at www.catawbacountync.gov

MANAGEMENT'S MESSAGE

Citizens of Catawba County:

We are pleased to present the 2021 Catawba County Financial Highlights. This report is an opportunity to present the financial activity of Catawba County in an open and transparent manner.

In today's complex world of financial reporting, analyzing financial statements can be a challenge—especially for those without accounting backgrounds. This report was designed to address that issue by providing a recap of your County government's finances in an easy to read format.

The financial statements used in this report are simplified and condensed to reflect financial information regarding Catawba County's government-wide information. The County's government-wide financial statements provide information on revenues, expenses, and net position of Catawba County for the fiscal year ending June 30, 2021.

Most of the information in this report is drawn from the financial information appearing in the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021. The Annual Comprehensive Financial Report is a more detailed and complete financial presentation prepared in accordance with Generally Accepted Accounting Principles (GAAP) and was audited by the County's independent external auditors. While the financial data in this report conforms with GAAP, the statistical, economic and demographic data are taken from various sources and are not necessarily GAAP based. Additional financial information can be found in the Annual Comprehensive Financial Report, available at Catawba County public libraries and online at www.catawbacountync.gov/depts/finance/.

If you have any questions regarding this report, please contact the Chief Financial Officer at (828) 465-8210, or write to: Chief Financial Officer, Catawba County, P.O. Box 389, Newton, NC 28658.

Sincerely,



A handwritten signature in black ink that reads "Mick Berry".

Mick Berry
County Manager



A handwritten signature in black ink that reads "Jeanne C. Jarrett".

Jeanne Jarrett
Interim CFO

CATAWBA COUNTY GOVERNMENT

In 1937, Catawba County became the third county in the State to adopt the council-manager form of government. The Board of Commissioners is comprised of a five-member board elected at large on staggered terms in a countywide election. The Board of Commissioners is the policy-making and legislative authority for the County. It is responsible for adopting the annual budget, approving zoning and planning issues and other matters related to the health and welfare of the County. The Board makes appointments to various boards and commissions and appoints the County Manager.

The County Manager is the Chief Executive Officer and is responsible for enforcement of laws and ordinances, preparation and administration of the annual budget, delivery of services, implementing policies, managing daily operations and appointment of department heads.

Catawba County provides its citizens with a broad range of services that include public safety, environmental protection, health and human services, cultural and recreational programs, community and economic development, and education.

ABOUT CATAWBA COUNTY

Located in a peaceful valley just east of the Blue Ridge Mountains, Catawba County is conveniently located within a 1-hour drive to Charlotte, Asheville, and Winston-Salem, and affords easy access to both Interstate 40 and Highway 321. The County's mid-Atlantic location is halfway between New York and Miami and includes a land of scenic beauty and diverse cultures with a large industrial workforce. Three beautiful lakes are located within its 414 square miles, and the Catawba River winds along its western, northern and eastern border.

Early Catawbans were German and Scotch-Irish, who initially settled in Pennsylvania and migrated to the south when converging factors of crowding and under-employment evolved. The County is named for the river and the Catawba Indians who settled in the valley and welcomed the first German and Scotch-Irish settlers who arrived in 1747.

Catawba County was officially established on December 12, 1842 when Lincoln County was divided by an act of the North Carolina General Assembly. The County has eight cities and towns within its boundaries, and is home to a population of 160,732 residents, which positions it as the 18th largest county in North Carolina and one of the 29 urban counties with population of 100,000 or more.

COUNTY SERVICES

Education

- 28 Catawba County Schools
- 7 Newton-Conover Schools
- 10 Hickory City Schools
- Catawba Valley Community College

Human Services

- Social Services
- Public Health
- Mental Health
- Medical Examiner

Public Safety

- Sheriff
- Emergency Services
- Fire/Rescue Services
- Veterans Services
- Animal Control
- E911/Comm. Center

Economic Development & Planning

- 3 County Parks
- Information Technology
- Planning & Zoning
- Utilities & Engineering
- Facilities

Culture & Recreation

- 7 County Libraries

Environmental Protection

- Cooperative Extension
- Soil & Water Conservation
- Forest Ranger

General Government Administration

- Board of Commissioners
- County Management
- Legal
- Budget
- Tax Assessor/Collector
- Board of Elections
- Human Resources
- Self Insurance
- Register of Deeds
- Finance & Purchasing

Solid Waste Management

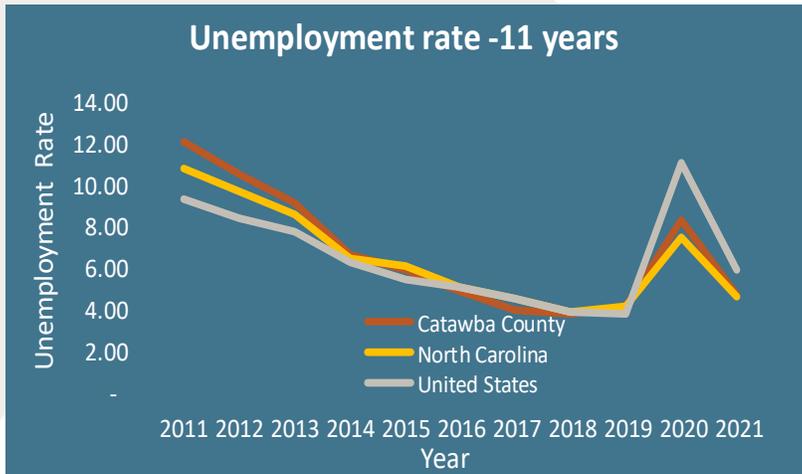
- Blackburn Landfill
- Recycling/Convenience Centers
- Household Hazardous Waste
- Methane Recovery

Water and Sewer

- Water & Sewer Management



ECONOMIC OVERVIEW



Local Economy

As of Spring 2020, Catawba County was in the midst of over a decade of economic expansion, nearing record levels in low unemployment. Then came the novel coronavirus (COVID-19) and the COVID-19 pandemic with employment falling nationally, and at the state and county levels. Since this time, the local economy has stabilized, and new and expanding industry announcements are at an all-time high despite national concerns about labor availability.

Economic Development

Catawba County has taken a proactive, aggressive approach in charting its economic future through targeted expansion. Efforts have been made to significantly add to the employment opportunities for county citizens, diversify the County's economic base from traditional manufacturing and textiles, and increase the tax base.

In spite of Covid-19's effects on the national and local economy, economic development activity has been surprisingly high with several significant announcements.

- **MaxPax LLC**, a contract packaging company serving the needs of the cleaners, sanitizers, personal care and industrial products industries began operations in a new facility in September 2020. MaxPax immediately hired 80 employees

and plans to invest \$9.55M in building renovations and machinery and create 300 new jobs over five years.

- **Euromarket Designs, Inc.**, an Illinois corporation d/b/a Crate and Barrel, announced plans in September 2020 to develop a new 736,000 sq. ft. regional warehouse and distribution center in Newton. The company intends to invest \$38.5M and create 150 jobs by the end of 2022.

- **RMC Advanced Technologies**, a subsidiary of NanoXplore headquarter in Montreal, Canada, announced plans to expand its existing manufacturing facility in Newton. Over the next three years, the company plans to create 49 new jobs and invest a minimum of \$7M in new facility construction, machinery and equipment.

- **American Fuji Seal, Inc.**, a leading maker of shrink-sleeve and self-adhesive labels and packaging that is part of Japan's Fuji Seal International, announced its commitment to create 101 jobs and invest \$52M in establishing new production operations in Hickory.
- **Bassett Furniture Industries**, a leading manufacturer and marketer of high quality home furnishings, announced in March 2021 that it would expand its Newton manufacturing operations, investing almost \$900,000 and hiring an additional 117 employees.

2021 Top 10 Employers

- Catawba County Schools
- Catawba Valley Medical Center
- CommScope
- Target Stores Div.
- Corning Optical Communications
- Catawba County Government
- Wal-Mart Associates
- Frye Regional Medical Center
- Gkn Driveline Newton
- Sutter Street Manufacturing

- **Apple, Inc.**, announced in April 2021 that it plans to invest \$1 billion in North Carolina over 10 years for expansion, almost half of which will be invested in construction, improvements and equipment at its Maiden facilities.
- **Room & Board**, announced plans in June 2021 to expand its Newton distribution center by 135,000 s.f. investing \$9M and adding 6 new jobs.

While Catawba County's economy is built upon a large industrial base, deliberate and targeted growth in several key sectors has resulted in a more balanced economic composition today than what existed a decade ago.

Deliberately Driving Workforce Development

Catawba County has made significant strides in preparing its workforce with the skills to meet current and future labor needs of local employers. Programs have been designed to target high-school students as well as college-aged students and adult



learners to ensure the County's workforce is poised to help local businesses thrive. Several key initiative include:



K-64

K-64 is a systemic approach to shaping future careers and meeting workforce demands by connecting students and employers throughout the educational curriculum. K-64 increases student and employer engagement in educational programs proven to prepare a qualified workforce by collaborating with employers to align courses of study with workforce needs, connecting students to real-world careers and related curriculum choices from early on, and empowering adults to enhance employability in a dynamic work environment.

Catawba County Promise

Lenoir-Rhyne University offers a program called the Catawba County Promise to provide a minimum of 50% off tuition for any first-year undergraduate student with a 3.5 or higher high school GPA who is a resident of North Carolina or to a transfer undergraduate student with more than 30 attempted hours from an accredited North Carolina community college and a 3.5 GPA.



Manufacturing Solutions Center (MSC)

A branch of Catawba Valley Community College (CVCC), MSC is focused on helping manufacturers increase sales, and improve product quality and production efficiency. To assist manufacturers in increasing sales, MSC develops marketing materials, identifies new or expanded export opportunities, and positions companies to market products at trade shows. MSC brings all of the resources needed to launch a product together, under one umbrella. This combination of expertise and equipment has enabled the development of innovative products such as wearable technology that measures and regulates blood circulation, delivers active ingredients to the skin through fabric and integrated QR codes in the material so it can be scanned and tracked through the production process.

The MSC has helped over 1,000 entrepreneurs and worked with companies in all 50 states and 32 countries to conduct product testing or prototyping, or to find domestically-produced production inputs.

Medical

Well positioned to meet the future medical and health care needs of its citizens, the County is home to a prospering medical and healthcare community and two large medical centers.

Catawba Valley Medical Center (CVMC) is the largest not-for-profit community hospital in the region. While technically owned by the Catawba County, CVMC is completely self-supporting. Based on the quality and consistency of medical care provided, CVMC has received numerous awards in recent years, including:

- Women's Choice Awards for Best Hospital in patient experience and various medical specialties
- American Nurses Credentialing Center—Magnet Designation
- The Joint Commission Top Performer Quality Measures in Heart Attack, Pneumonia, Surgical Care, Stroke and Perinatal Care





Long Term Financial Planning

Catawba County's economy continues to grow as reflected in strong retail sales, increasing building permit activity, business investment and the County's low unemployment rate. The County is taking deliberate steps to accelerate and reinforce this economic growth.

Over the course of the past couple of years, the Board of Commissioners led a strategic planning process aimed at enhancing and promoting the County's quality of life in order to attract working-age families and to continue to grow the economy. In the coming years, the County will continue to focus on anticipating future service pressures and delivering responsive services to the community.

In looking towards the future, the strategic plan invests in services and infrastructure related to many of the 10 major focus areas as well as general service needs. Some of the highlights of these investments include:

Additionally, the budget funds \$7.8 million in schools' annual capital needs and plans for up to \$43.5 million in projects over a four-year construction funding cycle.



Parks

The budget provides for a new Mountain Creek Park in the southeastern section of the County.



Public Safety

The budget includes \$3 million in initial funding for the construction of a new emergency medical services base in Newton.



The County is able to make these investments within available revenues, maintaining the property tax rate of \$0.575 for every \$100 of valuation, thanks to a strong tradition of fiscal stewardship and conservative budgeting.

Comprehensive long-range plans have been developed for critical service areas such as school construction, jail expansion, water and sewer infrastructure, parks, libraries, and solid waste.



Education

\$1.3 million dedicated to K-64 for the fifth year of a 5 year commitment, 2 percent per pupil current expense increase for the three public school systems, and a 2 percent increase in funding to **Catawba Valley Community College**.



2021 FINANCIAL HIGHLIGHTS (Revenues/Expenses)

REVENUES - Monies the County receives from a variety of sources to provide services to citizens.

Local governments rely heavily on tax revenues for operating governmental and business-type activities. Catawba County is no exception, 75% of the total operating revenue is attributed to taxes, which consist mainly of property tax and sales tax.

- Property tax, the County's largest single revenue source, accounted for \$120.6 million or 54% of governmental revenue. The property tax rate of \$.575 for every \$100 of value is below the State average of \$0.676 making Catawba County's tax rate the 21st lowest of all 100 counties in North Carolina.
- Sales and other taxes accounted for \$49.1 million or 21.9% of revenue. Catawba County remains a retail magnet. For the twelfth year in a row, the County saw an increase in taxable sales. Shopping in Catawba County helps support local business and keeps property taxes low.

PROPERTY TAX RATES



EXPENSES - Monies the County spends to provide services to citizens.

The County incurs a number of expense to provide a variety of quality services to its citizens. Expenses increased by \$10.8M from the prior year. Education increased \$6.9M. Other significant variances include: (a) Human Services increase of \$2.9M, (b) \$1M increase in public safety, and (c) \$2.9M decrease in the business-type activities.

The difference between revenues and expenses/transfers represent the Change in Net Position. One of the most important questions asked about the County's finances is, "Is the County, as a whole, better off as a result of the past

| | 2021 | 2020 | 2019 |
|---|--------------------|--------------------|--------------------|
| ALL FUNDS | | | |
| Assets and Deferred Outflows | \$ 526,026,193 | \$ 472,723,109 | \$ 466,042,334 |
| Liabilities and Deferred Inflows | <u>280,871,763</u> | <u>244,790,245</u> | <u>251,998,564</u> |
| Net Position | \$ 245,154,430 | \$ 227,932,864 | \$ 214,043,770 |
| REVENUES | | | |
| Governmental Activities | \$ 224,356,216 | \$ 207,695,914 | \$ 197,610,111 |
| Business-type Activities | <u>10,273,414</u> | <u>12,930,565</u> | <u>12,001,079</u> |
| Total | \$ 234,629,630 | \$ 220,626,479 | \$ 209,611,190 |
| EXPENSES | | | |
| Governmental Activities | \$ 209,258,095 | \$ 195,574,931 | \$ 191,209,490 |
| Business-type Activities | <u>8,254,698</u> | <u>11,162,454</u> | <u>9,787,320</u> |
| Total | \$ 217,512,793 | \$ 206,737,385 | \$ 200,996,810 |
| CAPITAL ASSETS - net of depreciation | | | |
| Governmental Activities | \$ 164,390,764 | \$ 158,089,436 | \$ 139,105,513 |
| Business-type Activities | <u>76,577,071</u> | <u>75,648,002</u> | <u>72,539,992</u> |
| Total | \$ 240,967,835 | \$ 233,737,438 | \$ 211,645,505 |
| LONG-TERM DEBT OUTSTANDING | | | |
| Governmental Activities | \$ 163,178,809 | \$ 159,961,557 | \$ 175,393,380 |
| Business-type Activities | <u>5,621,380</u> | <u>6,822,036</u> | <u>8,012,447</u> |
| Total | \$ 168,800,189 | \$ 166,783,593 | \$ 183,405,827 |

2021 Top 10 Taxpayers (15% of the assessed value)

- Apple, Inc.
- Duke Energy Carolinas
- GKN Driveline Newton
- Corning Cable Systems
- Prysmian Cables and Systems
- CommScope, Inc.
- Duke Lifepoint (Frye Regional)
- Piedmont Natural Gas Co.
- Target Corporation
- Hickory Springs Mfg. Co.
- Valley Hills Mall

2021 FINANCIAL HIGHLIGHTS (Net Position/Capital Assets)

| | 2021 | 2020 | 2019 |
|--|-----------------------|-----------------------|-----------------------|
| NET POSITION - Primary Government | | | |
| Invested in capital assets | \$ 195,430,139 | \$ 184,429,183 | \$ 167,539,957 |
| Restricted | 35,266,100 | 39,677,297 | 47,104,886 |
| Unrestricted | 14,458,191 | 3,826,384 | (601,073) |
| Total Net Position | \$ 245,154,430 | \$ 227,932,864 | \$ 214,043,770 |

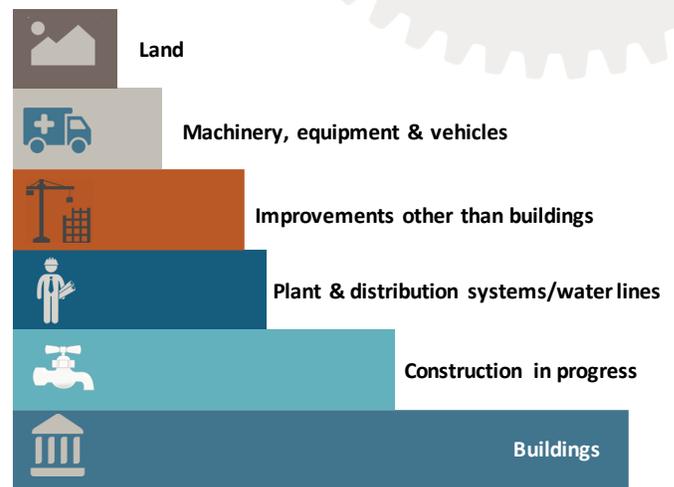
Catawba County continues strategic investments in the high priority areas of education, public safety, economic development and quality of life. These assets include land, buildings, infrastructure, machinery & equipment and vehicles.

year’s activities?” The Statement of Net Position presents information on the County assets, deferred outflow of resources, liabilities, and deferred inflows of resource with the difference reported as net position.

As of June 30, 2021, the County’s net position totaled \$245M. The three components of net position are:

- The largest component, approximately \$195M or 80%, represents the County’s **investment in capital assets** less any related debt used to construct or acquire those assets. The County uses these capital assets to provide services to citizens, consequently, they are not available for future spending.
- The second component, **restricted net position**, represents resources that are subject to external restrictions on how they may be used. External restrictions include those imposed by grantors, regulators, or restrictions imposed by legislation. Total restricted net position is approximately 14%.
- The final component of net position is **unrestricted**, which is 6% of the total net position. Unrestricted net position consists of resources that the County may use to meet its ongoing obligations to citizens and creditors. Because the County funds school capital needs through long-term borrowing but does not carry the resulting assets on the financial statements, we report a deficit in unrestricted net position.

Catawba County's Total Capital Assets (net of depreciation)



As of June 30, 2021, the County’s capital assets (net of depreciation) totaled \$240.9M an increase of \$7.2M over the prior year.

- Purchase of new public safety vehicles including ambulances
- Upgrades to emergency communications equipment and software
- Increase in construction in progress for the jail expansion, new parks and business development sites
- Increase in the water and sewer fund for the construction of water and sewer infrastructure
- Construction of new landfill cells and equipment

Below are highlights of a few major projects in progress or completed during fiscal year 2021.



MOUNTAIN CREEK PARK

October 2020, Catawba County Commissioners celebrated the official groundbreaking of Mountain Creek Park, Catawba County's planned 606-acre park scheduled to open Summer 2021. Phase 1 of the park will feature a variety of amenities including an 18-mile trail network, pickleball courts, a mountain bike pump track, an adventure playground, a dog park and canoe/kayak access to Lake Norman.

BOARD OF ELECTION

After a \$2.1M renovation to the former animal shelter, the Catawba County Board of Election moved into the 6,877 square-foot building located on the Catawba County Government Center campus. The new location brings the election offices, training facility and ballot machine storage all to one location.



ST. STEPHENS HIGH SCHOOL RENOVATION

Construction continues for a \$9.7M renovation to St. Stephens High School. Scheduled to open summer of 2021, the remodel will add 32,000 square-feet to the existing school and feature Career and Technical Education (CTE) classrooms, including a welding lab, an auto repair lab and nursing lab as well as 4 new general classrooms.



LONG-TERM DEBT OBLIGATIONS

The County's large capital improvement projects normally require long-term financing. The outstanding debt obligations consist of the following purposes: Education, Public Safety Jail Expansion, Water & Sewer Projects, Economic Development Data Center and new County Park.

As of June 30, 2021, the County's long-term debt totaled \$168.8M, an increase of \$2M over the prior year.

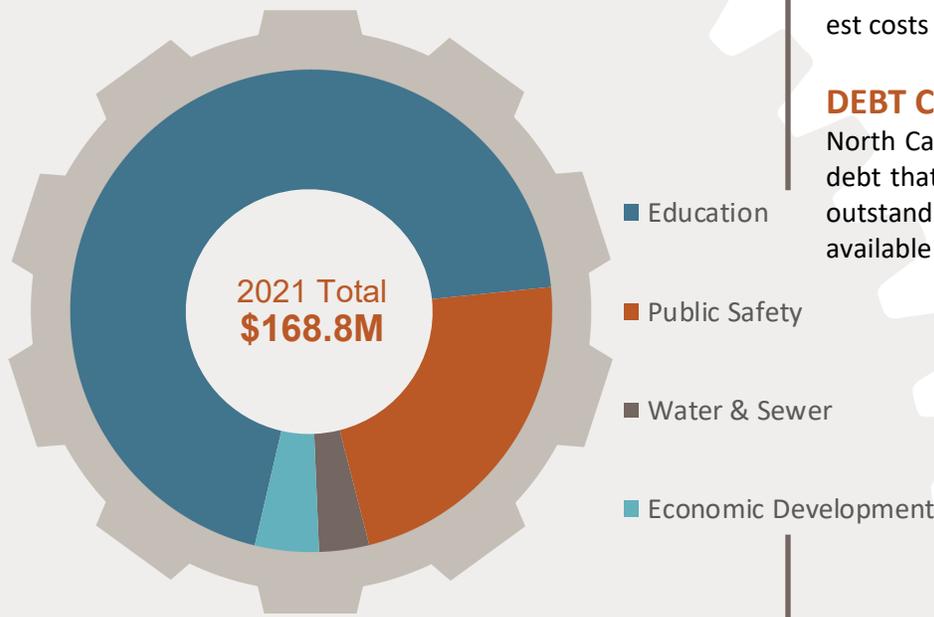
BOND RATING

The County obtains a credit rating or evaluation of its credit-worthiness by an independent rating agency. Standard and Poor's maintained the Catawba County's general obligation debt bond rating of AA+, for the 4th consecutive year. Also, for the twelfth consecutive year, the County maintained its Aa1 bond rating from Moody's Investor Service.

AA+

This stable bond rating is a clear indication of the sound fiscal condition of the County, keeping interest costs low on the County's outstanding debt.

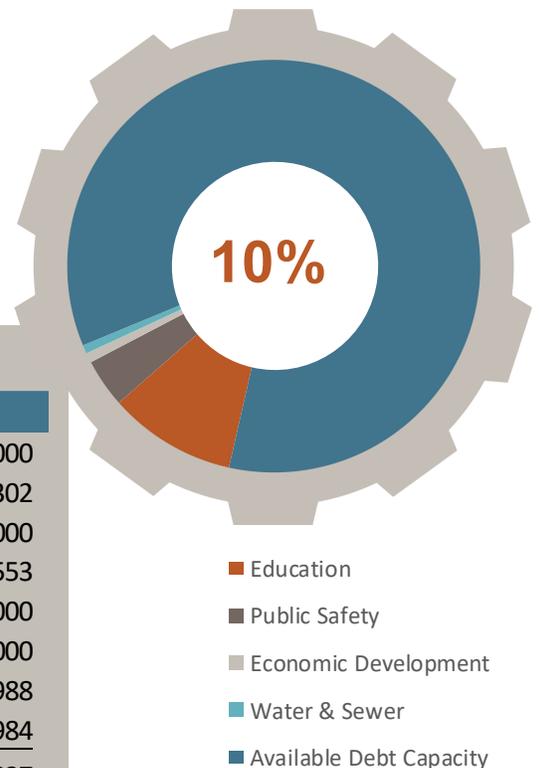
Uses of Outstanding Debt 2021



DEBT CAPACITY

North Carolina general statutes limit the amount of debt that a unit can issue. The County's total debt outstanding of \$168.8M is 10% of the legal debt available by general statute.

2021 County Debt Capacity



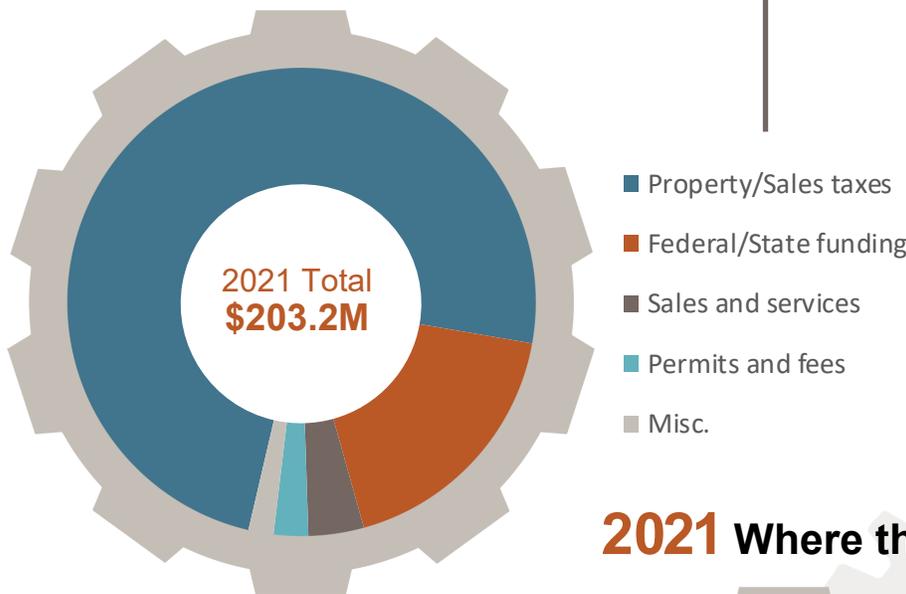
| | 2021 | 2020 | 2019 |
|--|-----------------------|-----------------------|-----------------------|
| TOTAL DEBT OUTSTANDING - Primary Government | | | |
| Certificate of Participation | \$ 3,895,000 | \$ 4,940,000 | \$ 6,015,000 |
| Installment Purchases | 66,226,794 | 55,215,331 | 62,808,302 |
| Qualified Zone Academy Bonds | 50,000 | 100,000 | 150,000 |
| Qualified School Const. Bonds | 27,808,553 | 27,808,553 | 27,808,553 |
| Limited Obligation Bonds | 62,685,000 | 69,200,000 | 75,730,000 |
| Federal Revolving Loan | 675,000 | 750,000 | 825,000 |
| NC Department of Commerce | - | 540,796 | 1,070,988 |
| Premium on long-term debt | 7,459,842 | 8,228,913 | 8,997,984 |
| Total Debt Outstanding | \$ 168,800,189 | \$ 166,783,593 | \$ 183,405,827 |

GENERAL FUND

The General Fund is the primary operating fund of the County and supports the regular day-to-day operations. This fund captures the general revenues and expenditures of primary governmental activities including education, public safety, human services, parks, libraries and general government. Unlike the information presented earlier, which focused on the government as a whole, the General Fund is presented using a current resources focus (amounts to be collected or paid in the near term).

In 2021, the General Fund expenditures of \$186 million were lower than budget by \$16.9 million. This conservative approach to spending is a hallmark of the County.

2021 Where the Money Comes From

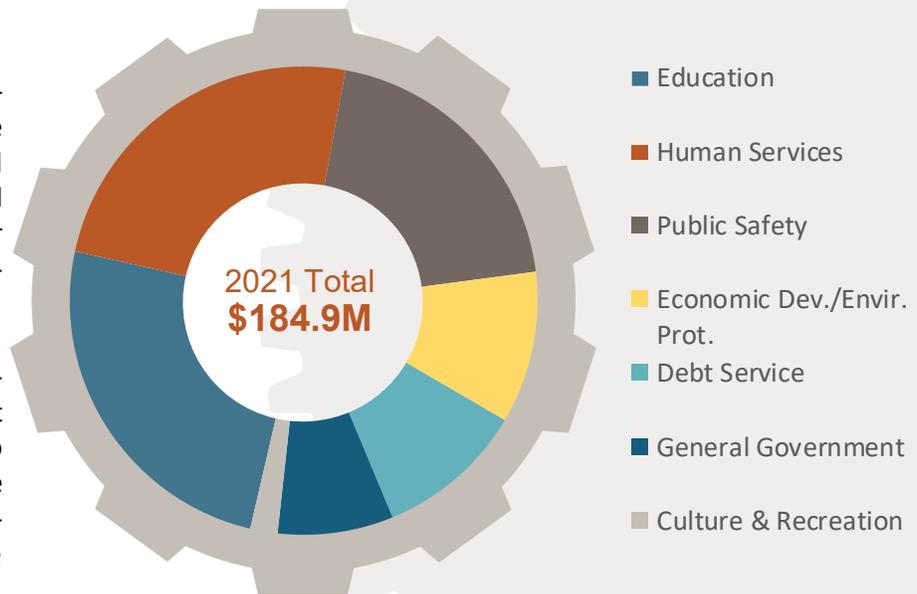


Property and Sales Tax represent the most significant source of revenue for the General Fund representing 74% of the total revenue collected. Other major sources of revenue, in the General Fund, are shown above.

Once the County collects revenues, the funds must be spent efficiently to provide services to citizens and businesses. The General Fund finances the regular day-to-day operations of the County.

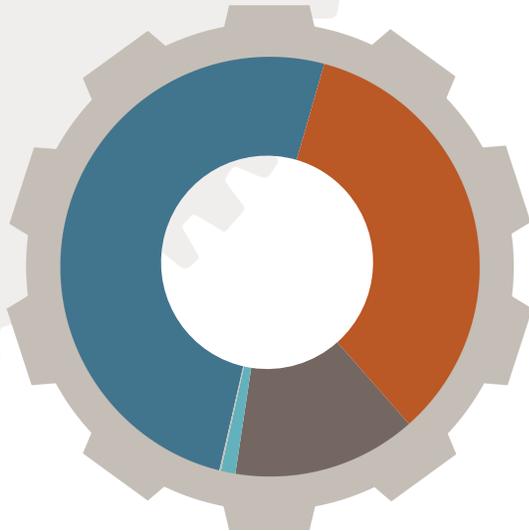


2021 Where the Money Goes



FUND BALANCE (General Fund)

2021 Fund Balance



- Unassigned
- Restricted
- Assigned
- Nonspendable
- Committed

Fund Balance is the difference between what is owned (assets) and what is owed (liabilities).

At June 30, 2021, the ending fund balance of the General Fund was \$112.6M.

Of this fund balance, \$57.3M is available for spending at the Board's discretion (referred to as unassigned fund balance.) The Board of Commissioners have determined that the County should maintain an available fund balance of at least 16% of general fund expenditures. This equates to 2 months of operating expenditures in case of unforeseen needs or opportunities, in addition to meeting the cash flow needs of the County. The County has consistently exceeded this goal.

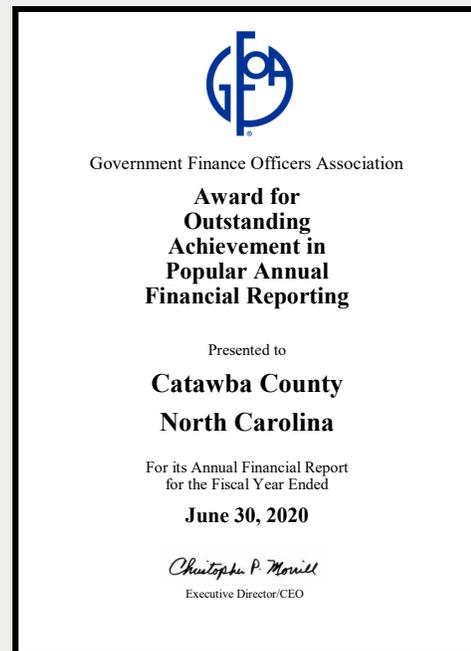
For FY2021, the County has available fund balance of 47.89% of total general fund expenditures.

Awards and Achievements

Catawba County is known across the nation as the home of an innovative county government. Our innovation is reflected in numerous awards. These awards are won in completion with thousands of other outstanding programs across the state and nation. Here are several of the most significant awards for FY2021.

The Government Finance Officers Association (GFOA) of the United States and Canada has given an **Award for Outstanding Achievement in Popular Annual Financial Reporting** to Catawba County for its Annual Financial Highlights report for the fiscal year ended June 30, 2020. This is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. Catawba County has received this award for the past thirteen years.

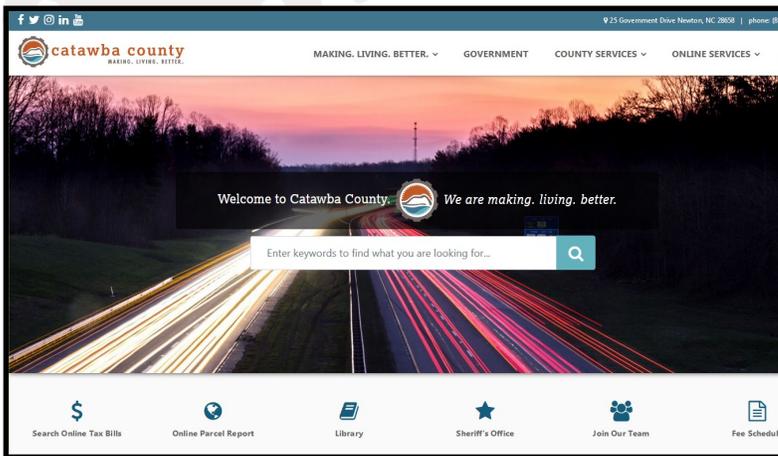
The Government Finance Officers Association (GFOA) of the United States and Canada presented the Finance Office the **Certificate of Achievement for Excellence in Financial Reporting** for the creation of an easily readable and understandable annual comprehensive financial report covering all



AWARDS & ACHIEVEMENTS

funds and financial transactions. This is the 39th consecutive year in which Catawba County has received the award.

The Government Finance Officers Association (GFOA) of the United States and Canada presented the Budget Office the **Distinguished Budget Presentation Award** for the development of an easily understood budget document which can be used by other government units or the average citizen. This is the 32nd consecutive year in which Catawba County has received the award.



Visit Catawba County's Official Website
www.catawbacountync.gov

The County's website is an excellent source for information about County policies, services and events 24 hours a day, seven days a week. Find information on employment opportunities, community events, Board of Commissioner agendas, meeting hours, tax information and much more.

Logon to take advantage of many online services:

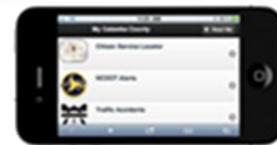
- Pay a tax bill
- Search the County library catalog
- Pay permit fee
- Review your property information
- Sign up for community alert system
- Use the online deed search
- Subscribe to the County newsletter
- Find the County on Facebook



- Follow Catawba County on Twitter



- Sign up for RSS feeds
- Access County forms...and more!



My Catawba County Mobile App

Finance Department

For more information on financial matters of Catawba County, please call the Finance Department at (828) 465-8210.



ABOUT THE COVER

Making. Living. Better.

- *Making* refers to the community's legacy as makers and doers: we make things happen.
- *Living* refers to quality of life: we enjoy our location, our amenities, and our people.
- *Better* refers to the community's 'can do' spirit; we work together to make a difference.

That story is enhanced by a graphic logo that visually represents many of these same themes:

- The *outer circle* resembles a gear, which symbolized Catawba County's legacy as makers and doers.
- The *inner circle* resembles a second gear, because two gears working together drive things forward. This represents Catawba County's collaborative spirit.
- The *nature scene*, with the foothills and the river, creates a sense of place for the County and symbolized its good quality of life.
- The *foothill* is an outline of Bakers Mountain, the highest and most visible peak in the County, and the *water* represents the Catawba River—two natural assets that speak to the County's remarkable outdoors.

Catawba County, North Carolina
Popular Annual Financial Report
Year Ended June 30, 2021

