

COUNTY OF CUMBERLAND, NORTH CAROLINA

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2005**

	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Cemetery Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Assets				
Cash and cash equivalents	\$ 22,620,506	\$ -	\$ -	\$ 22,620,506
Investments	537,569	500,988	-	1,038,557
Taxes receivable, net	683,913	-	-	683,913
Sales tax receivable	2,463,415	-	-	2,463,415
Due from other governments	1,079,231	-	-	1,079,231
Other receivables, net	19,857	3,253	-	23,110
Restricted assets:				
Cash and cash equivalents	1,054,249	5,814,650	6,870	6,875,769
Investments	-	2,154,257	30,468	2,184,725
Accounts receivable	-	36	437	473
Total assets	<u>\$ 28,458,740</u>	<u>\$ 8,473,184</u>	<u>\$ 37,775</u>	<u>\$ 36,969,699</u>
Liabilities and fund balances				
Liabilities:				
Accounts and vouchers payable	\$ 1,344,340	\$ 13,907	\$ 425	\$ 1,358,672
Due to other governments	51,351	-	-	51,351
Accrued payroll	155,262	-	-	155,262
Other payables	27,853	-	-	27,853
Due to other funds	463,025	35,082	-	498,107
Deferred revenue	685,134	1,082	437	686,653
Total liabilities	<u>2,726,965</u>	<u>50,071</u>	<u>862</u>	<u>2,777,898</u>
Fund balances:				
Reserved:				
Reserved for encumbrances	423,243	4,708	-	427,951
Reserved by State statute	3,561,287	36	-	3,561,323
Reserved for inmates	310,054	-	-	310,054
Reserved for cemetery	-	-	36,913	36,913
Unreserved:				
Designated for subsequent year's expenditures	4,190,146	-	-	4,190,146
Designated for other purposes	200,000	-	-	200,000
Undesignated	17,047,045	8,418,369	-	25,465,414
Total fund balances	<u>25,731,775</u>	<u>8,423,113</u>	<u>36,913</u>	<u>34,191,801</u>
Total liabilities and fund balances	<u>\$ 28,458,740</u>	<u>\$ 8,473,184</u>	<u>\$ 37,775</u>	<u>\$ 36,969,699</u>

COUNTY OF CUMBERLAND, NORTH CAROLINA

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2005**

	Special Revenue Funds	Capital Project Funds	Cemetery Permanent Fund	Total Nonmajor Governmental Funds
Revenues				
Ad valorem taxes	\$ 9,801,096	\$ -	\$ -	\$ 9,801,096
Other taxes	14,902,249	-	-	14,902,249
Unrestricted intergovernmental revenue	130,846	-	-	130,846
Restricted intergovernmental revenue	12,939,267	245,208	-	13,184,475
Sales and services	224,922	4,162	-	229,084
Interest earned on investments	513,137	52,744	572	566,453
Miscellaneous	1,006,620	126,420	1,200	1,134,240
Total revenues	39,518,137	428,534	1,772	39,948,443
Expenditures				
Current:				
General government	461,702	-	2,710	464,412
Public safety	7,559,329	-	-	7,559,329
Economic and physical development	7,661,537	-	-	7,661,537
Human services	1,449,530	-	-	1,449,530
Cultural and recreational	5,519,048	227,445	-	5,746,493
Education	7,309,236	1,553,096	-	8,862,332
Capital outlay	2,393,788	139,269	-	2,533,057
Principal payments	150,000	-	-	150,000
Interest and fees	59,222	-	-	59,222
Total expenditures	32,563,392	1,919,810	2,710	34,485,912
Excess (deficiency) of revenues over (under) expenditures	6,954,745	(1,491,276)	(938)	5,462,531
Other financing sources (uses)				
Transfers in	1,421,133	1,406,337	-	2,827,470
Transfers out	(9,715,183)	(2,204,597)	-	(11,919,780)
Total other financing sources (uses)	(8,294,050)	(798,260)	-	(9,092,310)
Net change in fund balances	(1,339,305)	(2,289,536)	(938)	(3,629,779)
Fund balance - beginning	27,071,080	10,712,649	37,851	37,821,580
Fund balance - ending	\$ 25,731,775	\$ 8,423,113	\$ 36,913	\$ 34,191,801