

COUNTY OF CUMBERLAND, NORTH CAROLINA
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
June 30, 2005

	City Tax Fund	Payee Account Fund	Inmate Payee Fund	Inter- Governmental Custodial Fund	Stormwater Utility Fund	Totals
Assets						
Taxes receivable	\$ 4,555,697	\$ -	\$ -	\$ -	\$ 116,552	\$ 4,672,249
Restricted cash and cash equivalents	85,108	329,904	12,345	131,467	117,578	676,402
Total assets	\$ 4,640,805	\$ 329,904	\$ 12,345	\$ 131,467	\$ 234,130	\$ 5,348,651
Liabilities						
Accounts and vouchers payable	\$ 4,602,306	\$ 329,904	\$ 12,345	\$ 131,467	\$ 234,130	\$ 5,310,152
Due to other funds	38,499	-	-	-	-	38,499
Total liabilities	\$ 4,640,805	\$ 329,904	\$ 12,345	\$ 131,467	\$ 234,130	\$ 5,348,651

COUNTY OF CUMBERLAND, NORTH CAROLINA
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
Year Ended June 30, 2005

	July 1, 2004	Additions	Deductions	June 30, 2005
<u>City Tax Fund</u>				
Assets				
Taxes receivable	\$ 4,821,233	\$ 50,580,356	\$ 50,847,152	\$ 4,555,697
Restricted cash and cash equivalents	111,471	45,395,808	45,422,171	85,108
Total assets	\$ 4,932,704	\$ 95,976,164	\$ 96,269,323	\$ 4,640,805
Liabilities				
Accounts and vouchers payable	\$ 4,894,679	\$ 95,937,665	\$ 96,231,298	\$ 4,602,306
Due to other funds	38,025	38,499	38,025	38,499
Total liabilities	\$ 4,932,704	\$ 95,976,164	\$ 96,269,323	\$ 4,640,805
<u>Payee Account Fund</u>				
Assets				
Restricted cash and cash equivalents	\$ 247,921	\$ 1,006,105	\$ 924,122	\$ 329,904
Total assets	\$ 247,921	\$ 1,006,105	\$ 924,122	\$ 329,904
Liabilities				
Accounts and vouchers payable	\$ 247,921	\$ 1,006,105	\$ 924,122	\$ 329,904
Total liabilities	\$ 247,921	\$ 1,006,105	\$ 924,122	\$ 329,904
<u>Inmate Payee Fund</u>				
Assets				
Restricted cash and cash equivalents	\$ 11,140	\$ 733,185	\$ 731,980	\$ 12,345
Total assets	\$ 11,140	\$ 733,185	\$ 731,980	\$ 12,345
Liabilities				
Accounts and vouchers payable	\$ 11,140	\$ 733,185	\$ 731,980	\$ 12,345
Total liabilities	\$ 11,140	\$ 733,185	\$ 731,980	\$ 12,345
<u>Intergovernmental Custodial Fund</u>				
Assets				
Taxes receivable	\$ 90	\$ -	\$ 90	\$ -
Restricted cash and cash equivalents	135,159	1,239,635	1,243,327	131,467
Total assets	\$ 135,249	\$ 1,239,635	\$ 1,243,417	\$ 131,467
Liabilities				
Accounts and vouchers payable	\$ 135,249	\$ 1,239,635	\$ 1,243,417	\$ 131,467
Total liabilities	\$ 135,249	\$ 1,239,635	\$ 1,243,417	\$ 131,467
<u>Stormwater Utility Fund</u>				
Assets				
Taxes receivable	\$ 128,600	\$ 2,776,781	\$ 2,788,829	\$ 116,552
Restricted cash and cash equivalents	103,538	2,159,305	2,145,265	117,578
Total assets	\$ 232,138	\$ 4,936,086	\$ 4,934,094	\$ 234,130
Liabilities				
Accounts and vouchers payable	\$ 232,138	\$ 4,936,086	\$ 4,934,094	\$ 234,130
Total liabilities	\$ 232,138	\$ 4,936,086	\$ 4,934,094	\$ 234,130
<u>TOTAL - ALL AGENCY FUNDS</u>				
Assets				
Taxes receivable	\$ 4,949,923	\$ 53,357,137	\$ 53,636,071	\$ 4,672,249
Restricted cash and cash equivalents	609,229	50,534,038	50,466,865	676,402
Total assets	\$ 5,559,152	\$ 103,891,175	\$ 104,102,936	\$ 5,348,651
Liabilities				
Accounts and vouchers payable	\$ 5,521,127	\$ 103,852,676	\$ 104,064,911	\$ 5,310,152
Due to other funds	38,025	38,499	38,025	38,499
Total liabilities	\$ 5,559,152	\$ 103,891,175	\$ 104,102,936	\$ 5,348,651

COUNTY OF CUMBERLAND, NORTH CAROLINA
Combining Statement of Fiduciary Assets and Liabilities
Agency Fund - City Tax Fund
June 30, 2005

	Fayetteville Tax Fund	Downtown Revitalization Tax Fund	Falcon Tax Fund	Godwin Tax Fund	Hope Mills Tax Fund	Linden Tax Fund	Spring Lake Tax Fund	Stedman Tax Fund	Wade Tax Fund	Totals
Assets										
Taxes receivable	\$ 3,962,105	\$ 80,843	\$ 1,524	\$ 1,265	\$ 223,942	\$ 1,960	\$ 266,028	\$ 11,024	\$ 7,006	\$ 4,555,697
Restricted cash and cash equivalents	64,421		1,180	203	7,631	317	8,061	2,431	864	85,108
Total assets	\$ 4,026,526	\$ 80,843	\$ 2,704	\$ 1,468	\$ 231,573	\$ 2,277	\$ 274,089	\$ 13,455	\$ 7,870	\$ 4,640,805
Liabilities										
Accounts and vouchers payable	\$ 4,026,526	\$ 42,830	\$ 2,672	\$ 1,460	\$ 231,442	\$ 2,269	\$ 273,978	\$ 13,323	\$ 7,806	\$ 4,602,306
Due to other funds	-	38,013	32	8	131	8	111	132	64	38,499
Total liabilities	\$ 4,026,526	\$ 80,843	\$ 2,704	\$ 1,468	\$ 231,573	\$ 2,277	\$ 274,089	\$ 13,455	\$ 7,870	\$ 4,640,805

COUNTY OF CUMBERLAND, NORTH CAROLINA
Financial Statements and Schedules

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