

Cabarrus County, North Carolina
Combining Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2011

	Private Purpose Trust Funds	Pension Trust Fund	Agency Funds
	<u> </u>	<u> </u>	<u> </u>
<u>Assets</u>			
Cash and cash equivalents	\$ 2,435	\$ 447,803	\$ 810,990
Accounts receivable	-	-	12,723
Interest receivable	1	162	11
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>2,436</u>	<u>447,965</u>	<u>823,724</u>
<u>Liabilities</u>			
Accounts payable and accrued liabilities	-	10,629	2,100
Due to courts	-	-	4,485
Due to jail inmates	-	-	26,177
Due to municipalities	-	-	534,700
Due to program participants	-	-	90,044
Due to schools	-	-	153,897
Due to State of North Carolina	-	-	12,321
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>-</u>	<u>10,629</u>	<u>823,724</u>
<u>Net Assets</u>			
Assets held in trust for pension benefits	-	437,336	-
Assets held in trust for other purposes	2,436	-	-
	<u> </u>	<u> </u>	<u> </u>
Total net assets	<u>\$ 2,436</u>	<u>\$ 437,336</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.