

Cabarrus County, North Carolina  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2011

Schedule 1

	Special Revenue								Capital Projects													
	Emergency Telephone System Fund	Community Development Grant Fund	Cabarrus Arena and Events Center Fund	Fire Districts Fund	Sheriff Department Fund	Department of Aging	Parks and Recreation Commission Fund	Subtotal	Public School Building Fund	Capital Projects Fund	Justice Center Construction Fund	Construction & Renovation Fund	School Construction Fund	2009 School Construction Fund	Capital Reserve Fund	Utility Fund	Small Projects Fund	Adequate Facilities Fund	Canon Memorial Library Fund	Subtotal		
<b>Assets</b>																						
Cash and cash equivalents	\$ 725,267	\$ 7,331	\$ 523,439	\$ 34,409	\$ 348,460	\$ 113,686	\$ 13,157	\$ 1,765,749	\$ -	\$ 2,155,744	\$ 2,799,115	\$ 2,883,625	\$ 592,191	\$ 200,533	\$ 7,695,511	\$ 42,331	\$ 1,108,926	\$ 996,464	\$ 2,478	\$ 18,476,918	\$ 20,242,667	
Accounts receivable	54,102	30,253	53,502	-	-	-	-	137,857	-	-	-	-	-	-	-	-	-	-	-	-	137,857	
Interest receivable	241	-	210	-	120	39	5	615	-	-	-	-	-	-	2,661	35	404	335	175	3,610	4,225	
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	756,000	-	-	-	-	756,000	756,000	
Restricted cash	-	-	100,000	-	-	-	-	100,000	5,498	-	1,253,593	-	-	-	-	-	-	-	-	1,259,091	1,359,091	
<b>Total assets</b>	<b>\$ 779,610</b>	<b>\$ 37,584</b>	<b>\$ 677,151</b>	<b>\$ 34,409</b>	<b>\$ 348,580</b>	<b>\$ 113,725</b>	<b>\$ 13,162</b>	<b>\$ 2,004,221</b>	<b>\$ 5,498</b>	<b>\$ 2,155,744</b>	<b>\$ 4,052,708</b>	<b>\$ 2,883,625</b>	<b>\$ 592,191</b>	<b>\$ 200,533</b>	<b>\$ 8,454,172</b>	<b>\$ 42,366</b>	<b>\$ 1,109,330</b>	<b>\$ 996,799</b>	<b>\$ 2,653</b>	<b>\$ 20,495,619</b>	<b>\$ 22,499,840</b>	
<b>Liabilities</b>																						
Accounts payable and accrued liabilities	\$ -	\$ 12,771	\$ 163,558	\$ 34,409	\$ -	\$ -	\$ 12,210	\$ 222,948	\$ -	\$ 41,592	\$ 100,157	\$ 270,266	\$ 2,500	\$ 29,501	\$ -	\$ 14,613	\$ 21,551	\$ -	\$ -	\$ 480,180	\$ 703,128	
Contract retainages	-	-	-	-	-	-	-	-	-	-	-	29,839	-	-	-	-	-	-	-	29,839	29,839	
<b>Total liabilities</b>	<b>-</b>	<b>12,771</b>	<b>163,558</b>	<b>34,409</b>	<b>-</b>	<b>-</b>	<b>12,210</b>	<b>222,948</b>	<b>-</b>	<b>41,592</b>	<b>100,157</b>	<b>300,105</b>	<b>2,500</b>	<b>29,501</b>	<b>-</b>	<b>14,613</b>	<b>21,551</b>	<b>-</b>	<b>-</b>	<b>510,019</b>	<b>732,967</b>	
<b>Fund balances:</b>																						
Nonspendable:																						
Notes receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	720,000	-	-	-	-	720,000	720,000	
Restricted:																						
Stabilization by																						
State Statute	54,343	30,253	53,712	-	120	39	5	138,472	-	-	-	-	-	-	38,661	35	404	335	175	39,610	178,082	
Public safety	725,267	-	-	-	348,460	-	-	1,073,727	-	-	3,952,551	-	-	-	-	-	-	-	-	3,952,551	5,026,278	
Education	-	-	-	-	-	-	-	-	5,498	-	-	-	-	-	-	-	-	996,464	-	1,001,962	1,001,962	
Culture & recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,478	2,478	2,478	
Committed:																						
General government	-	-	-	-	-	-	-	-	-	-	2,583,520	-	-	2,004,468	-	222,016	-	-	-	4,810,004	4,810,004	
Public safety	-	-	-	-	-	-	-	-	-	523,454	-	-	-	2,130,000	-	-	-	-	-	2,653,454	2,653,454	
Economic & phy dev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,718	540,839	-	-	-	568,557	568,557	
Environ protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,721	-	-	-	43,721	43,721	
Human services	-	-	-	-	-	113,686	-	113,686	-	-	-	-	-	1,200,000	-	280,799	-	-	-	1,480,799	1,594,485	
Education	-	-	-	-	-	-	-	-	-	-	-	-	589,691	171,032	280,043	-	-	-	-	1,040,766	1,040,766	
Culture & recreation	-	-	-	-	-	-	947	947	-	1,590,698	-	-	-	-	2,081,000	-	-	-	-	3,671,698	3,672,645	
Assigned:																						
Culture & recreation	-	-	459,881	-	-	-	-	459,881	-	-	-	-	-	-	-	-	-	-	-	-	459,881	
Unassigned	-	(5,440)	-	-	-	-	-	(5,440)	-	-	-	-	-	-	-	-	-	-	-	-	(5,440)	
<b>Total fund balances</b>	<b>779,610</b>	<b>24,813</b>	<b>513,593</b>	<b>-</b>	<b>348,580</b>	<b>113,725</b>	<b>952</b>	<b>1,781,273</b>	<b>5,498</b>	<b>2,114,152</b>	<b>3,952,551</b>	<b>2,583,520</b>	<b>589,691</b>	<b>171,032</b>	<b>8,454,172</b>	<b>27,753</b>	<b>1,087,779</b>	<b>996,799</b>	<b>2,653</b>	<b>19,985,600</b>	<b>21,766,873</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 779,610</b>	<b>\$ 37,584</b>	<b>\$ 677,151</b>	<b>\$ 34,409</b>	<b>\$ 348,580</b>	<b>\$ 113,725</b>	<b>\$ 13,162</b>	<b>\$ 2,004,221</b>	<b>\$ 5,498</b>	<b>\$ 2,155,744</b>	<b>\$ 4,052,708</b>	<b>\$ 2,883,625</b>	<b>\$ 592,191</b>	<b>\$ 200,533</b>	<b>\$ 8,454,172</b>	<b>\$ 42,366</b>	<b>\$ 1,109,330</b>	<b>\$ 996,799</b>	<b>\$ 2,653</b>	<b>\$ 20,495,619</b>	<b>\$ 22,499,840</b>	