

Cabarrus County, North Carolina  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended June 30, 2011

	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 Fund	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	Cannon Memorial Library Fund	Subtotal	Total Nonmajor Governmental Funds
<b>Revenues:</b>																					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 2,522,722	\$ -	\$ -	\$ -	\$ 2,522,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,487	\$ -	\$ -	\$ 81,487	\$ 2,604,209
Home consortium	-	218,202	-	-	-	-	-	218,202	-	-	-	-	-	-	-	-	-	-	-	-	218,202
State grant-Scattered site rehabilitation	-	10,000	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Intergovernmental	-	-	-	-	72,564	-	-	72,564	-	-	-	-	-	-	-	-	75,777	-	-	75,777	148,341
Intergovernmental - Lottery	-	-	-	-	-	-	-	-	258,938	-	-	-	-	-	-	-	-	-	-	258,938	258,938
Program fees	-	-	755,292	-	1,364	-	-	756,656	-	-	-	-	-	-	-	-	89,886	477,517	-	567,403	1,324,059
Telephone subscriber fees	649,220	-	-	-	-	-	-	649,220	-	-	-	-	-	-	-	-	-	-	-	-	649,220
Investment earnings	1,697	-	1,695	-	763	264	33	4,452	-	-	5,029	-	682	-	18,679	595	2,846	1,980	1,650	31,461	35,913
Donations	-	-	100,000	-	-	34,206	-	134,206	-	-	-	-	-	-	-	-	1,250	-	51,182	52,432	186,638
Miscellaneous	-	-	13,285	-	-	-	-	13,285	-	-	-	-	-	-	-	-	-	-	-	-	13,285
<b>Total revenues</b>	<b>650,917</b>	<b>228,202</b>	<b>870,272</b>	<b>2,522,722</b>	<b>74,691</b>	<b>34,470</b>	<b>33</b>	<b>4,381,307</b>	<b>258,938</b>	<b>-</b>	<b>5,029</b>	<b>-</b>	<b>682</b>	<b>-</b>	<b>18,679</b>	<b>595</b>	<b>251,246</b>	<b>479,497</b>	<b>52,832</b>	<b>1,067,498</b>	<b>5,448,805</b>
<b>Expenditures:</b>																					
General Government	-	-	-	-	-	-	-	-	-	-	-	82,357	-	-	-	-	186,393	-	-	268,750	268,750
Public Safety	403,918	-	-	2,522,722	19,697	-	-	2,946,337	-	-	48,457	-	-	-	-	-	-	-	-	48,457	2,994,794
Economic and Physical Development	-	274,015	-	-	-	-	-	274,015	-	-	-	-	-	-	-	-	25,748	-	-	25,748	299,763
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302,948	956	-	-	-	303,904	303,904
Human Services	-	-	-	-	-	14,590	-	14,590	-	-	-	-	-	-	-	-	128,078	-	-	128,078	142,668
Education	-	-	-	-	-	-	-	-	128,500	-	-	-	223,232	239,062	-	-	-	17,136	-	607,930	607,930
Culture and Recreation	-	-	1,228,830	-	-	-	12,210	1,241,040	-	16,553	-	-	-	-	-	-	-	-	-	16,553	1,257,593
Capital outlay:																					
Land and Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building and Building Improvements	-	-	16,833	-	-	-	-	16,833	-	-	-	839,301	-	-	-	-	-	-	-	839,301	856,134
Equipment and Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicles and Motorized Equipment	-	-	5,878	-	12,723	-	-	18,601	-	-	-	-	-	-	-	-	-	-	-	-	18,601
Construction in Progress	-	-	-	-	-	-	-	-	-	138,482	2,451,622	749,945	-	-	-	-	-	-	-	3,340,049	3,340,049
<b>Total expenditures</b>	<b>403,918</b>	<b>274,015</b>	<b>1,251,541</b>	<b>2,522,722</b>	<b>32,420</b>	<b>14,590</b>	<b>12,210</b>	<b>4,511,416</b>	<b>128,500</b>	<b>155,035</b>	<b>2,500,079</b>	<b>1,671,603</b>	<b>223,232</b>	<b>239,062</b>	<b>-</b>	<b>302,948</b>	<b>341,175</b>	<b>17,136</b>	<b>-</b>	<b>5,578,770</b>	<b>10,090,186</b>
Excess (deficiency) of revenues over (under) expenditures	246,999	(45,813)	(381,269)	-	42,271	19,880	(12,177)	(130,109)	130,438	(155,035)	(2,495,050)	(1,671,603)	(222,550)	(239,062)	18,679	(302,353)	(89,929)	462,361	52,832	(4,511,272)	(4,641,381)
<b>Other financing sources (uses):</b>																					
Transfer in	-	40,000	600,000	-	-	-	-	640,000	-	336,000	-	-	130,438	-	1,222	-	348,407	-	-	816,067	1,456,067
Transfer (out)	(74,502)	-	-	-	-	-	-	(74,502)	(130,438)	(1,222)	(73)	-	(34)	-	(1,626,000)	-	-	-	(753,910)	(2,511,677)	(2,586,179)
Lease Financing issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses):</b>	<b>(74,502)</b>	<b>40,000</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>565,498</b>	<b>(130,438)</b>	<b>334,778</b>	<b>(73)</b>	<b>-</b>	<b>130,404</b>	<b>-</b>	<b>(1,624,778)</b>	<b>-</b>	<b>348,407</b>	<b>-</b>	<b>(753,910)</b>	<b>(1,695,610)</b>	<b>(1,130,112)</b>
Net change in fund balances	172,497	(5,813)	218,731	-	42,271	19,880	(12,177)	435,389	-	179,743	(2,495,123)	(1,671,603)	(92,146)	(239,062)	(1,606,099)	(302,353)	258,478	462,361	(701,078)	(6,206,882)	(5,771,493)
Fund balance, July 1	607,113	30,626	294,862	-	306,309	93,845	13,129	1,345,884	5,498	1,934,409	6,447,674	4,255,123	681,837	410,094	10,060,271	330,106	829,301	534,438	703,731	26,192,482	27,538,366
<b>Fund balance, June 30</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>