

CATAWBA COUNTY, NORTH CAROLINA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2006

	Special Revenue Funds (Schedule C-1)	Capital Projects Funds (Schedule D-1)	Total Nonmajor Governmental Funds (Exhibit 3)
Assets			
Cash and investments	\$ 15,287,150	\$ 10,425,574	\$ 25,712,724
Taxes receivable - net	129,493	-	129,493
Due from other governments	53,528	1,749,438	1,802,966
Notes receivable	844,988	-	844,988
Other receivables	3,854	-	3,854
Interest receivable	187,662	107,174	294,836
Total assets	<u>16,506,675</u>	<u>12,282,186</u>	<u>28,788,861</u>
Liabilities			
Accounts payable	133,913	151,651	285,564
Deferred revenues	990,911	-	990,911
Total liabilities	<u>1,124,824</u>	<u>151,651</u>	<u>1,276,475</u>
Fund Balances			
Reserved for encumbrances	114,903	-	114,903
Reserved by State statute	245,044	1,856,612	2,101,656
Unreserved	15,021,904	10,273,923	25,295,827
Total fund balances	<u>15,381,851</u>	<u>12,130,535</u>	<u>27,512,386</u>
Total liabilities and fund balances	<u>\$ 16,506,675</u>	<u>\$ 12,282,186</u>	<u>\$ 28,788,861</u>