

**CATAWBA COUNTY, NORTH CAROLINA**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2007**

	<u>Emergency Telephone System Fund</u>	<u>Narcotics Seized Funds And Property Fund</u>	<u>Reappraisal Fund</u>	<u>General Capital Reserve Fund</u>
<b>Assets</b>				
Cash and investments	\$ 4,631,895	\$ 101,495	\$ 47,908	\$ 215,483
Taxes receivable - net	-	-	-	-
Due from other governments	70,426	-	114	-
Notes receivable	-	-	-	-
Other receivables	-	-	3,855	-
Interest receivable	40,851	1,063	269	2,036
Total assets	<u>4,743,172</u>	<u>102,558</u>	<u>52,146</u>	<u>217,519</u>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	37,683	-	13,041	-
Deferred revenues	-	-	-	-
Due to General Fund	-	-	-	-
Total liabilities	<u>37,683</u>	<u>-</u>	<u>13,041</u>	<u>-</u>
<b>Fund Balances</b>				
Reserved for encumbrances	23,891	9,800	1,284	-
Reserved by State statute	111,277	1,063	4,238	2,036
Unreserved	4,570,321	91,695	33,583	215,483
Total fund balances	<u>4,705,489</u>	<u>102,558</u>	<u>39,105</u>	<u>217,519</u>
Total liabilities and fund balances	<u>\$ 4,743,172</u>	<u>\$ 102,558</u>	<u>\$ 52,146</u>	<u>\$ 217,519</u>

(continued on page 94)

<u>Water &amp; Sewer Reserve Fund</u>	<u>Hospital Capital Reserve Fund</u>	<u>Rescue Squads Fund</u>	<u>Library Endowment Fund</u>	<u>Gretchen Peed Scholarship Fund</u>	<u>Parks/Historic Preservation Fund</u>
\$ 1,126,285	\$ 4,704,431	\$ 199,346	\$ 257,026	\$ 29,645	\$ 244,424
-	-	-	-	-	-
-	-	-	1,351	-	540
682,346	-	-	-	-	-
-	-	-	-	-	-
51,251	44,074	2,112	2,603	268	2,217
<u>1,859,882</u>	<u>4,748,505</u>	<u>201,458</u>	<u>260,980</u>	<u>29,913</u>	<u>247,181</u>
-	-	-	3,880	-	-
682,346	-	-	-	-	-
-	-	-	-	-	-
<u>682,346</u>	<u>-</u>	<u>-</u>	<u>3,880</u>	<u>-</u>	<u>-</u>
-	-	17,033	-	-	1,988
51,251	44,074	2,112	3,954	268	2,757
1,126,285	4,704,431	182,313	253,146	29,645	242,436
<u>1,177,536</u>	<u>4,748,505</u>	<u>201,458</u>	<u>257,100</u>	<u>29,913</u>	<u>247,181</u>
<u>\$ 1,859,882</u>	<u>\$ 4,748,505</u>	<u>\$ 201,458</u>	<u>\$ 260,980</u>	<u>\$ 29,913</u>	<u>\$ 247,181</u>

**CATAWBA COUNTY, NORTH CAROLINA**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2007**

	<u>Community Development Fund</u>	<u>Fire District Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
<b>Assets</b>			
Cash and investments	\$ -	\$ 644,420	\$ 12,202,358
Taxes receivable - net	-	133,568	133,568
Due from other governments	48,119	-	120,550
Notes receivable	-	-	682,346
Other receivables	-	-	3,855
Interest receivable	123	4,880	151,747
Total assets	<u>48,242</u>	<u>782,868</u>	<u>13,294,424</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	32,190	-	86,794
Deferred revenues	-	149,874	832,220
Due to General Fund	<u>30,127</u>	<u>-</u>	<u>30,127</u>
Total liabilities	<u>62,317</u>	<u>149,874</u>	<u>949,141</u>
<b>Fund Balances</b>			
Reserved for encumbrances	1,575	-	55,571
Reserved by State statute	-	4,880	227,910
Unreserved	<u>(15,650)</u>	<u>628,114</u>	<u>12,061,802</u>
Total fund balances	<u>(14,075)</u>	<u>632,994</u>	<u>12,345,283</u>
Total liabilities and fund balances	<u>\$ 48,242</u>	<u>\$ 782,868</u>	<u>\$ 13,294,424</u>