

CATAWBA COUNTY, NORTH CAROLINA
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended 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>
Revenues				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	809,568	-	-	-
Restricted intergovernmental revenues	270,544	2,261	-	-
Investment earnings	247,010	6,020	1,599	9,417
Miscellaneous	<u>2,588</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>1,329,710</u>	<u>8,281</u>	<u>1,599</u>	<u>9,417</u>
Expenditures				
Current				
General government	-	-	436,882	-
Public safety	670,571	11,617	-	-
Economic and physical development	-	-	-	-
Human services	-	-	-	-
Culture and recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>670,571</u>	<u>11,617</u>	<u>436,882</u>	<u>-</u>
Excess of revenue over (under) expenditures	<u>659,139</u>	<u>(3,336)</u>	<u>(435,283)</u>	<u>9,417</u>
Other Financing Sources (Uses)				
Transfers from other funds	751	-	455,121	70,000
Transfers to other funds	<u>(65,336)</u>	<u>-</u>	<u>-</u>	<u>(71,866)</u>
Total other financing sources (uses)	<u>(64,585)</u>	<u>-</u>	<u>455,121</u>	<u>(1,866)</u>
Net change in fund balance	594,554	(3,336)	19,838	7,551
Fund Balances - Beginning of Year	<u>4,110,935</u>	<u>105,894</u>	<u>19,267</u>	<u>209,968</u>
Fund Balances - End of Year	<u>\$ 4,705,489</u>	<u>\$ 102,558</u>	<u>\$ 39,105</u>	<u>\$ 217,519</u>

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<u>Water & 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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
476,529	-	-	-	-	-
271,567	265,161	12,532	15,394	1,633	14,167
49,600	-	-	-	1,500	16,391
<u>797,696</u>	<u>265,161</u>	<u>12,532</u>	<u>15,394</u>	<u>3,133</u>	<u>30,558</u>
-	-	-	-	-	-
-	-	842,753	-	-	-
-	-	-	-	-	8,011
-	-	-	-	500	-
-	-	-	25,000	-	-
-	-	<u>842,753</u>	<u>25,000</u>	<u>500</u>	<u>8,011</u>
<u>797,696</u>	<u>265,161</u>	<u>(830,221)</u>	<u>(9,606)</u>	<u>2,633</u>	<u>22,547</u>
-	-	840,536	-	-	-
<u>(4,870,289)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(4,870,289)</u>	<u>-</u>	<u>840,536</u>	<u>-</u>	<u>-</u>	<u>-</u>
(4,072,593)	265,161	10,315	(9,606)	2,633	22,547
<u>5,250,129</u>	<u>4,483,344</u>	<u>191,143</u>	<u>266,706</u>	<u>27,280</u>	<u>224,634</u>
<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>

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	<u>Community Development Fund</u>	<u>Fire District Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
Revenues			
Ad valorem taxes	\$ -	\$ 3,180,266	\$ 3,180,266
Other taxes	-	-	809,568
Restricted intergovernmental revenues	162,584	-	911,918
Investment earnings	187	28,831	873,518
Miscellaneous	<u>209</u>	<u>-</u>	<u>70,288</u>
Total revenues	<u>162,980</u>	<u>3,209,097</u>	<u>5,845,558</u>
Expenditures			
Current			
General government	-	-	436,882
Public safety	-	3,056,142	4,581,083
Economic and physical development	189,567	-	197,578
Human services	-	-	500
Culture and recreation	<u>-</u>	<u>-</u>	<u>25,000</u>
Total expenditures	<u>189,567</u>	<u>3,056,142</u>	<u>5,241,043</u>
Excess of revenue over (under) expenditures	<u>(26,587)</u>	<u>152,955</u>	<u>604,515</u>
Other Financing Sources (Uses)			
Transfers from other funds	-	-	1,366,408
Transfers to other funds	<u>-</u>	<u>-</u>	<u>(5,007,491)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(3,641,083)</u>
Net change in fund balance	(26,587)	152,955	(3,036,568)
Fund Balances - Beginning of Year	<u>12,512</u>	<u>480,039</u>	<u>15,381,851</u>
Fund Balances - End of Year	<u>\$ (14,075)</u>	<u>\$ 632,994</u>	<u>\$ 12,345,283</u>