

BUNCOMBE COUNTY, NORTH CAROLINA

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Non major Governmental Funds

FOR THE YEAR ENDED JUNE 30, 2007

| | Special Revenue Funds | | | | | |
|---|-----------------------|----------------------------------|----------------------------------|------------------|--------------------|--------------------------------|
| | Special Districts | | | | | |
| | Water and Sewer | Volunteer Fire Departments | Emergency Telephone System | Occupancy Tax | Capital Reserve | Workforce Investment Act |
| Revenues: | | | | | | |
| Ad valorem taxes | \$ - | \$12,937,242 | \$ - | \$ - | \$ - | \$ - |
| Other taxes | - | 4,955,240 | 1,337,677 | 6,569,262 | - | - |
| Restricted intergovernmental | - | - | 379,533 | - | - | 2,099,612 |
| Investment earnings | - | - | 129,832 | - | 72,386 | - |
| Miscellaneous | - | - | - | - | - | - |
| Total revenues | - | 17,892,482 | 1,847,042 | 6,569,262 | 72,386 | 2,099,612 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | 17,892,482 | 709,576 | - | - | - |
| Economic and physical development | - | - | - | 6,470,723 | - | 2,099,612 |
| Human services | - | - | - | - | - | - |
| Cultural and recreational | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | 271,854 | - | - | - |
| Interest and fees | - | - | 2,372 | - | - | - |
| Total expenditures | - | 17,892,482 | 983,802 | 6,470,723 | - | 2,099,612 |
| Revenues over (under) expenditures | - | - | 863,240 | 98,539 | 72,386 | - |
| Other Financing Sources (Uses): | | | | | | |
| Transfers from: | | | | | | |
| General Fund | - | - | - | - | 500,000 | - |
| School Bond Fund | - | - | - | - | - | - |
| Transfer to: | | | | | | |
| General Fund | - | - | - | (98,539) | - | - |
| Grant Projects | - | - | - | - | - | - |
| Capital Projects | - | - | (500,000) | - | - | - |
| Total other financing sources (uses) | - | - | (500,000) | (98,539) | 500,000 | - |
| Net change in fund balances | - | - | 363,240 | - | 572,386 | - |
| Fund balances, beginning of year | 200,720 | 13 | 2,196,249 | - | 1,132,776 | 4,400 |
| Prior period adjustments | - | - | 137,041 | - | - | - |
| Fund balances, beginning as restated | 200,720 | 13 | 2,333,290 | - | 1,132,776 | 4,400 |
| Fund balances, end of year | \$ 200,720 | \$ 13 | \$ 2,696,530 | \$ - | \$ 1,705,162 | \$ 4,400 |

| Special Revenue Funds | | | | Capital Projects Funds | | | |
|------------------------------|----------------|---------------------|---|---------------------------------|--------------------|---|---|
| Register of Deeds Automation | Grant Projects | Trans- portation | Total Non major Special Revenue Funds | School Capital Commission | Special Revenue | Total Non major Capital Projects Funds | Total Non major Governmental Funds |
| \$ - | \$ - | \$ - | \$12,937,242 | \$ - | \$ - | \$ - | \$ 12,937,242 |
| - | - | - | 12,862,179 | - | - | - | 12,862,179 |
| 214,950 | 3,033,504 | 2,075,555 | 7,803,154 | 14,895,109 | 335,882 | 15,230,991 | 23,034,145 |
| 28,500 | - | - | 230,718 | 522,519 | 381,229 | 903,748 | 1,134,466 |
| - | - | 52,034 | 52,034 | - | 3,853 | 3,853 | 55,887 |
| 243,450 | 3,033,504 | 2,127,589 | 33,885,327 | 15,417,628 | 720,964 | 16,138,592 | 50,023,919 |
| 155,687 | - | - | 155,687 | - | - | - | 155,687 |
| - | 1,323,512 | - | 19,925,570 | - | - | - | 19,925,570 |
| - | 1,185,499 | - | 9,755,834 | - | - | - | 9,755,834 |
| - | 100,010 | 1,953,570 | 2,053,580 | - | - | - | 2,053,580 |
| - | 28,933 | - | 28,933 | - | - | - | 28,933 |
| - | 13,100 | 384,525 | 397,625 | 3,945,361 | 4,604,615 | 8,549,976 | 8,947,601 |
| - | - | - | 271,854 | 8,664,499 | - | 8,664,499 | 8,936,353 |
| - | - | - | 2,372 | 5,059,447 | - | 5,059,447 | 5,061,819 |
| 155,687 | 2,651,054 | 2,338,095 | 32,591,455 | 17,669,307 | 4,604,615 | 22,273,922 | 54,865,377 |
| 87,763 | 382,450 | (210,506) | 1,293,872 | (2,251,679) | (3,883,651) | (6,135,330) | (4,841,458) |
| - | 20,000 | 394,727 | 914,727 | 1,944,838 | 2,848,825 | 4,793,663 | 5,708,390 |
| - | - | - | - | 37,442 | - | 37,442 | 37,442 |
| - | - | - | (98,539) | - | - | - | (98,539) |
| - | - | (20,000) | (20,000) | - | - | - | (20,000) |
| - | - | (123,813) | (623,813) | - | - | - | (623,813) |
| - | 20,000 | 250,914 | 172,375 | 1,982,280 | 2,848,825 | 4,831,105 | 5,003,480 |
| 87,763 | 402,450 | 40,408 | 1,466,247 | (269,399) | (1,034,826) | (1,304,225) | 162,022 |
| 409,596 | 31,169 | 273,363 | 4,248,286 | 13,057,099 | 9,029,725 | 22,086,824 | 26,335,110 |
| - | - | - | 137,041 | - | - | - | 137,041 |
| 409,596 | 31,169 | 273,363 | 4,385,327 | 13,057,099 | 9,029,725 | 22,086,824 | 26,472,151 |
| \$ 497,359 | \$ 433,619 | \$ 313,771 | \$ 5,851,574 | \$ 12,787,700 | \$ 7,994,899 | \$ 20,782,599 | \$ 26,634,173 |