

HUMBOLDT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2010

	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$8,226,436	\$ 520,893	\$ 8,747,329
Taxes receivable	11,769	734	12,503
Interest receivable	141	80	221
Accounts receivable	3,635	-	3,635
Due from other governments	71,430	604	72,034
Due from other funds	1,560	1,777	3,337
Total assets	<u>\$8,314,971</u>	<u>\$ 524,088</u>	<u>\$ 8,839,059</u>
Liabilities			
Accounts payable	\$ 41,296	\$ -	\$ 41,296
Accrued salaries/benefits	33,205	-	33,205
Due to other governments	113,894	67	113,961
Due to other funds	1,492	47,482	48,974
Deferred revenue	14,269	734	15,003
Total liabilities	<u>204,156</u>	<u>48,283</u>	<u>252,439</u>
Fund Balances			
Reserved for government stabilization	1,050,842	-	1,050,842
Unreserved and undesignated	<u>7,059,973</u>	<u>475,805</u>	<u>7,535,778</u>
Total fund balances	<u>8,110,815</u>	<u>475,805</u>	<u>8,586,620</u>
Total Liabilities and Fund Balances	<u>\$8,314,971</u>	<u>\$ 524,088</u>	<u>\$ 8,839,059</u>

HUMBOLDT COUNTY
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2010

	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
REVENUES				
Taxes	\$1,692,777	\$ -	\$ 97,943	\$ 1,790,720
Intergovernmental revenues	2,313,575	-	-	2,313,575
Charges for services	36,970	-	-	36,970
Fines and forfeits	46,381	-	-	46,381
Miscellaneous	12,395	-	1,142	13,537
Total revenues	<u>4,102,098</u>	<u>-</u>	<u>99,085</u>	<u>4,201,183</u>
EXPENDITURES				
Current:				
General government	193,837	-	-	193,837
Judicial	208,127	-	-	208,127
Welfare	487,299	-	-	487,299
Culture and recreation	1,055,272	-	-	1,055,272
Community support	169,293	-	47,482	216,775
Intergovernmental	146,006	-	25,094	171,100
Total expenditures	<u>2,259,834</u>	<u>-</u>	<u>72,576</u>	<u>2,332,410</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,842,264</u>	<u>-</u>	<u>26,509</u>	<u>1,868,773</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:	25,000	-	-	25,000
Transfers out:	<u>(1,025,000)</u>	<u>(460,641)</u>	<u>-</u>	<u>(1,485,641)</u>
Total Other Financing Sources (Uses)	<u>(1,000,000)</u>	<u>(460,641)</u>	<u>-</u>	<u>(1,460,641)</u>
Net Change in Fund Balances	842,264	(460,641)	26,509	408,132
Fund balances - beginning	<u>7,268,551</u>	<u>460,641</u>	<u>449,296</u>	<u>8,178,488</u>
Fund balances - ending	<u><u>\$8,110,815</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 475,805</u></u>	<u><u>\$ 8,586,620</u></u>