

**COUNTY OF CAROLINE, VIRGINIA**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**As Of June 30, 2007**

	<b>Special Revenue Funds</b>		
	<b>Comprehensive Services Act Fund</b>	<b>Law Library Fund</b>	<b>E-911 System Tax Fund</b>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	\$ -	\$ 2,865	\$ 48,462
Cash With Fiscal Agent	-	-	-
Accrued Revenue	-	566	-
Due From Other Governmental Units	118,349	-	114,238
Accounts Receivable	-	826	697
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 118,349</u>	<u>\$ 4,257</u>	<u>\$ 163,397</u>
<b><u>Liabilities and Fund Balances</u></b>			
Liabilities:			
Payroll Liabilities	\$ -	\$ -	\$ 818
Accounts Payable	2,400	-	9,507
Due To Other Funds	115,949	-	-
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 118,349</u>	<u>\$ -</u>	<u>\$ 10,325</u>
Fund Balances:			
Undesignated	\$ -	\$ 4,257	\$ 153,072
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>\$ -</u>	<u>\$ 4,257</u>	<u>\$ 153,072</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 118,349</u>	<u>\$ 4,257</u>	<u>\$ 163,397</u>

**Special Revenue Funds**

<b>Courthouse Maintenance Fund</b>	<b>Housing Fund</b>	<b>Tourism Fund</b>	<b>Industrial Development Authority Fund</b>	<b>Sheriff's Grants Fund</b>	<b>Total Non-Major Governmental Funds</b>
\$ 4,279	\$ -	\$ 171,909	\$ -	\$ 55,041	\$ 282,556
-	-	-	17,386	-	17,386
2,153	-	25,361	-	-	28,080
-	316,194	-	-	-	548,781
-	-	-	-	-	1,523
<u>\$ 6,432</u>	<u>\$ 316,194</u>	<u>\$ 197,270</u>	<u>\$ 17,386</u>	<u>\$ 55,041</u>	<u>\$ 878,326</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 818
-	25,002	8,017	-	-	44,926
-	291,192	-	-	-	407,141
<u>\$ -</u>	<u>\$ 316,194</u>	<u>\$ 8,017</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 452,885</u>
<u>\$ 6,432</u>	<u>\$ -</u>	<u>\$ 189,253</u>	<u>\$ 17,386</u>	<u>\$ 55,041</u>	<u>\$ 425,441</u>
<u>\$ 6,432</u>	<u>\$ -</u>	<u>\$ 189,253</u>	<u>\$ 17,386</u>	<u>\$ 55,041</u>	<u>\$ 425,441</u>
<u>\$ 6,432</u>	<u>\$ 316,194</u>	<u>\$ 197,270</u>	<u>\$ 17,386</u>	<u>\$ 55,041</u>	<u>\$ 878,326</u>

**COUNTY OF CAROLINE, VIRGINIA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For The Fiscal Year Ended June 30, 2007**

	<u>Special Revenue Funds</u>		
	<u>Comprehensive Services Act Fund</u>	<u>Law Library Fund</u>	<u>E-911 System Tax Fund</u>
Revenues:			
Other Local Taxes	\$ -	\$ -	\$ 464,649
Revenue From Use Of Money and Property	-	-	-
Charges For Services	-	7,455	-
Other Local Revenue	5,902	-	-
Intergovernmental:			
From The Commonwealth	519,655	-	262,293
From The Federal Government	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues	<u>\$ 525,557</u>	<u>\$ 7,455</u>	<u>\$ 726,942</u>
Expenditures:			
Current:			
Judicial Administration	\$ -	\$ 10,737	\$ -
Public Safety	-	-	700,263
Health and Welfare	823,884	-	-
Community Development	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 823,884</u>	<u>\$ 10,737</u>	<u>\$ 700,263</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (298,327)</u>	<u>\$ (3,282)</u>	<u>\$ 26,679</u>
Other Financing Sources (Uses):			
Operating Transfer In	\$ 351,004	\$ -	\$ -
Operating Transfers Out	(12,500)	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	<u>\$ 338,504</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 40,177</u>	<u>\$ (3,282)</u>	<u>\$ 26,679</u>
Fund Balances At Beginning Of Fiscal Year, As Restated	<u>(40,177)</u>	<u>7,539</u>	<u>126,393</u>
Fund Balances At End Of Fiscal Year	<u><u>\$ -</u></u>	<u><u>\$ 4,257</u></u>	<u><u>\$ 153,072</u></u>

<b>Special Revenue Funds</b>					<b>Total</b>
<b>Courthouse Maintenance Fund</b>	<b>Housing Fund</b>	<b>Tourism Fund</b>	<b>Industrial Development Authority Fund</b>	<b>Sheriff's Grants Fund</b>	<b>Non-Major Governmental Funds</b>
\$ -	\$ -	\$ 233,454	\$ -	\$ -	\$ 698,103
-	-	-	228	4	232
25,751	-	-	5,879	-	39,085
-	-	501	2,350	4,118	12,871
-	177,616	-	-	-	959,564
-	439,950	-	-	1,885	441,835
<u>\$ 25,751</u>	<u>\$ 617,566</u>	<u>\$ 233,955</u>	<u>\$ 8,457</u>	<u>\$ 6,007</u>	<u>\$ 2,151,690</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,737
-	-	-	-	-	700,263
-	-	-	-	-	823,884
-	606,617	93,100	4,054	-	703,771
<u>\$ -</u>	<u>\$ 606,617</u>	<u>\$ 93,100</u>	<u>\$ 4,054</u>	<u>\$ -</u>	<u>\$ 2,238,655</u>
<u>\$ 25,751</u>	<u>\$ 10,949</u>	<u>\$ 140,855</u>	<u>\$ 4,403</u>	<u>\$ 6,007</u>	<u>\$ (86,965)</u>
\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 381,004
(27,500)	-	(2,000)	-	-	(42,000)
<u>\$ (27,500)</u>	<u>\$ 30,000</u>	<u>\$ (2,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,004</u>
\$ (1,749)	\$ 40,949	\$ 138,855	\$ 4,403	\$ 6,007	\$ 252,039
8,181	(40,949)	50,398	12,983	49,034	173,402
<u>\$ 6,432</u>	<u>\$ -</u>	<u>\$ 189,253</u>	<u>\$ 17,386</u>	<u>\$ 55,041</u>	<u>\$ 425,441</u>