

_____, County, Tennessee

Balance Sheet

Governmental Funds

	Major Funds						Nonmajor	Total
	General	Ambulance Service	Highway/ Public Works	General Debt Service	Education Capital Projects Dibrell	Education Capital Projects Morrison	Other Govern- mental Funds	
ASSETS								
Cash	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ 8,211,130	\$ 133,757	\$ 8,345,212
Equity in Pooled Cash and Investments	2,004,717	858,418	718,967	9,021,338	2,202,130	5	984,465	15,790,040
Accounts Receivable	69,149	1,005,133	0	38,090	0	0	14,568	1,126,940
Allowance for Uncollectible	0	(403,506)	0	0	0	0	0	(403,506)
Due from Other Governments	648,659	0	829,735	35,468	0	0	12,438	1,526,300
Due from Other Funds	13,601	0	0	30,863	0	0	0	44,464
Due from Component Units	46,461	0	0	0	0	0	0	46,461
Property Taxes Receivable	7,260,724	712,858	556,377	1,008,434	0	0	354,691	9,893,084
Allowance for Uncollectible Property Taxes	(225,363)	(22,126)	(17,269)	(31,300)	0	0	(11,009)	(307,067)
Notes Receivables - Current	0	0	0	375,202	0	0	0	375,202
Accrued Interest Receivable	0	0	0	1,222	0	0	0	1,222
Notes Receivables - Long Term	0	0	0	1,372,863	0	0	0	\$ 1,372,863
Total Assets	\$ 9,818,273	\$ 2,150,777	\$ 2,087,810	\$ 11,852,180	\$ 2,202,130	\$ 8,211,135	\$ 1,488,910	\$ 37,811,215
LIABILITIES AND FUND BALANCES								
<u>Liabilities</u>								
Accounts Payable	\$ 68,720	\$ 20,997	\$ 3,710	\$ -	\$ -	\$ -	\$ 7,927	\$ 101,354
Accrued Payroll	102,910	29,507	0	0	0	0	5,773	138,190
Payroll Deduction Payable	72,697	11,696	8,997	0	0	0	3,787	97,177
Due to Other Funds	0	0	0	0	0	0	44,464	44,464
Deferred Revenue - Current Property Taxes	6,728,465	660,601	515,591	934,509	0	0	328,689	9,167,855
Deferred Revenue - Delinquent Property Tax	285,238	28,005	21,857	39,616	0	0	13,934	388,650
Other Deferred Revenues	89,500	458,134	150,861	18,340	0	0	0	716,835
Total Liabilities	\$ 7,347,530	\$ 1,208,940	\$ 701,016	\$ 992,465	\$ -	\$ -	\$ 404,574	\$ 10,654,525

(Continued)

_____, County, Tennessee

Balance Sheet

Governmental Funds (Cont.)

	Major Funds						Nonmajor	Total
	General	Ambulance Service	Highway/ Public Works	General Debt Service	Education Capital Projects Dibrell	Education Capital Projects Morrison	Other Govern- mental Funds	
LIABILITIES AND FUND BALANCES (CONT.)								
<u>Fund Balances</u>								
Restricted:								
Restricted for General Government	\$ 197,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,872
Restricted for Administration of Justice	242,497	0	0	0	0	0	19,383	261,880
Restricted for Public Safety	14,670	0	0	0	0	0	194,419	209,089
Restricted for Public Health and Safety	0	226,041	0	0	0	0	216,477	442,518
Restricted for Other Operations	8,083	0	0	0	0	0	83,514	91,597
Restricted for Highways/Public Works	0	0	911,308	0	0	0	0	911,308
Restricted for Debt Service	0	0	0	7,123,937	0	0	0	7,123,937
Restricted for Capital Projects	0	0	0	0	2,202,130	8,211,055	0	10,413,185
Committed:								
Committed for General Government	209,162	0	0	0	0	0	10340	219,502
Committed for Finance	0	0	0	0	0	0	60807	60,807
Committed for Administration of Justice	0	0	0	0	0	0	59881	59,881
Committed for Public Safety	56,205	0	0	0	0	0	0	56,205
Committed for Public Health and Safety	0	715,796	0	0	0	0	439515	1,155,311
Committed for Debt Service	0	0	0	3,735,778	-	0	0	3,735,778
Assigned:								
Assigned for General Government	300	0	0	0	0	0	0	300
Assigned for Highways/Public Works	0	0	475,486	0	0	0	0	475,486
Unassigned	1,741,954	0	0	0	0	0	0	1,741,954
Total Fund Balances	\$ 2,470,743	\$ 941,837	\$ 1,386,794	\$ 10,859,715	\$ 2,202,130	\$ 8,211,055	\$ 1,084,336	\$ 27,156,610
Total Liabilities and Fund Balances	\$ 9,818,273	\$ 2,150,777	\$ 2,087,810	\$ 11,852,180	\$ 2,202,130	\$ 8,211,055	\$ 1,488,910	\$ 37,811,135

The notes to the financial statements are an integral part of this statement.