

**Example of Fund Financial Statement**

Sample County, Tennessee  
Balance Sheet  
Governmental Funds  
June 30, 2005

	Major Funds			Nonmajor Funds	Total Governmental Funds
	General	General Debt Service	General Capital Projects	Other Governmental Funds	
<u>ASSETS</u>					
Cash	\$ 133,817	\$ 0	\$ 0	\$ 1,374,197	\$ 1,508,014
Equity in Pooled Cash and Investments	18,071,598	29,522,367	10,188,441	16,290,209	74,072,615
Investments	0	0	169,062	0	169,062
Accounts Receivable	4,358,472	440,736	4,000,000	136,619	8,935,827
Allowance for Uncollectibles	(906,162)	0	0	0	(906,162)
Due from Other Governments	1,396,769	435,151	0	1,413,639	3,245,559
Due from Other Funds	279,738	0	0	0	279,738
Due from Component Units	1,391	0	0	0	1,391
Property Taxes Receivable	22,837,320	27,541,842	0	1,724,742	52,103,904
Allowance for Uncollectible Property Taxes	(389,554)	(444,688)	0	(28,761)	(863,003)
Prepaid Items	34,621	0	0	0	34,621
Notes Receivable - Long-Term	0	0	0	1,400,683	1,400,683
Allowance for Doubtful Notes Receivable	0	0	0	(1,037,302)	(1,037,302)
<b>Total Assets</b>	<b>\$ 45,818,010</b>	<b>\$ 57,495,408</b>	<b>\$ 14,357,503</b>	<b>\$ 21,274,026</b>	<b>\$ 138,944,947</b>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 477,319	\$ 0	\$ 0	\$ 11,184	\$ 488,503
Accrued Payroll	154,307	0	0	9,049	163,356
Payroll Deductions Payable	95	0	0	0	95
Due to Other Funds	0	0	0	277,599	277,599
Due to Litigants, Heirs, and Others	27,074	0	0	0	27,074
Current Liabilities Payable from Restricted Assets:					
Customer Deposits Payable	19,179	0	0	0	19,179
Deferred Revenue - Current Property Taxes	21,965,961	26,580,658	0	1,661,292	50,207,911
Deferred Revenue - Delinquent Property Taxes	410,166	429,822	0	29,262	869,250
Other Deferred Revenues	2,849,505	218,062	0	452,664	3,520,231
<b>Total Liabilities</b>	<b>\$ 25,903,606</b>	<b>\$ 27,228,542</b>	<b>\$ 0</b>	<b>\$ 2,441,050</b>	<b>\$ 55,573,198</b>
<u>Fund Balances</u>					
Reserved for Encumbrances	\$ 1,698,254	\$ 0	\$ 15,008	\$ 122,206	\$ 1,835,468
Reserved for Alcohol and Drug Treatment	310,414	0	0	0	310,414
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	529,300	0	0	0	529,300
Reserved for Sexual Offender Registration	1,680	0	0	0	1,680
Reserved for Computer System - Register	434,329	0	0	0	434,329
Reserved for Long-Term Notes Receivable	0	0	0	363,381	363,381
Reserved for Other General Purposes	4,270	0	0	0	4,270
Unreserved, Reported In:					
General Fund	16,936,157	0	0	0	16,936,157
Special Revenue Funds	0	0	0	18,307,587	18,307,587
Debt Service Funds	0	30,266,866	0	0	30,266,866
Capital Projects Funds	0	0	14,342,495	39,802	14,382,297
<b>Total Fund Balances</b>	<b>\$ 19,914,404</b>	<b>\$ 30,266,866</b>	<b>\$ 14,357,503</b>	<b>\$ 18,832,976</b>	<b>\$ 83,371,749</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 45,818,010</b>	<b>\$ 57,495,408</b>	<b>\$ 14,357,503</b>	<b>\$ 21,274,026</b>	<b>\$ 138,944,947</b>