

**Shelby County, Tennessee**

**County Charter Officers - General and Agency Funds  
Combined Schedule of Changes in Assets and Liabilities  
For the Year Ended June 30, 2013**

	Beginning Balance	Additions	Deductions	Ending Balance
<b><u>Chancery Court</u></b>				
Assets:				
Cash and cash equivalents	\$ 6,373,858	\$ 14,271,889	\$ (13,635,061)	\$ 7,010,686
Investments	2,000,000	2,000,000	(2,000,000)	2,000,000
Accounts receivable	982,548	---	(884,307)	98,241
Total assets	<u>\$ 9,356,406</u>	<u>\$ 16,271,889</u>	<u>\$ (16,519,368)</u>	<u>\$ 9,108,927</u>
Liabilities:				
Funds held for others	\$ 8,891,906	\$ 11,804,070	\$ (11,796,506)	\$ 8,899,470
Due to other funds and departments	464,500	4,899,342	(5,154,385)	209,457
Total liabilities	<u>\$ 9,356,406</u>	<u>\$ 16,703,412</u>	<u>\$ (16,950,891)</u>	<u>\$ 9,108,927</u>
<b><u>Circuit Court Clerk</u></b>				
Assets:				
Cash and cash equivalents	\$ 15,596,206	\$ 15,514,996	\$ (15,095,818)	\$ 16,015,384
Investments	1,000,000	1,000,000	(1,000,000)	1,000,000
Total assets	<u>\$ 16,596,206</u>	<u>\$ 16,514,996</u>	<u>\$ (16,095,818)</u>	<u>\$ 17,015,384</u>
Liabilities:				
Funds held for others	\$ 16,171,523	\$ 12,573,717	\$ (12,271,067)	\$ 16,474,173
Due to other governmental agencies	27,897	383,183	(382,562)	28,518
Due to other funds and departments	396,786	3,558,096	(3,442,189)	512,693
Total liabilities	<u>\$ 16,596,206</u>	<u>\$ 16,514,996</u>	<u>\$ (16,095,818)</u>	<u>\$ 17,015,384</u>
<b><u>Criminal Court Clerk</u></b>				
Assets:				
Cash and cash equivalents	\$ 3,063,498	\$ 8,890,925	\$ (8,645,702)	\$ 3,308,721
Accounts receivable	837,325	785,519	(837,325)	785,519
Total assets	<u>\$ 3,900,823</u>	<u>\$ 9,676,444</u>	<u>\$ (9,483,027)</u>	<u>\$ 4,094,240</u>
Liabilities:				
Funds held for others	\$ 2,572,963	\$ 460,168	\$ (20,978)	\$ 3,012,153
Due to other governmental agencies	81,382	2,438,531	(2,461,818)	58,095
Due to other funds and departments	1,246,478	6,038,334	(6,260,820)	1,023,992
Total liabilities	<u>\$ 3,900,823</u>	<u>\$ 8,937,033</u>	<u>\$ (8,743,616)</u>	<u>\$ 4,094,240</u>
<b><u>General Sessions Court Clerk</u></b>				
Assets:				
Cash and cash equivalents	\$ 8,037,488	\$ 38,830,634	\$ (38,911,683)	\$ 7,956,439
Investments	1,850,000	1,850,000	(1,850,000)	1,850,000
Total assets	<u>\$ 9,887,488</u>	<u>\$ 40,680,634</u>	<u>\$ (40,761,683)</u>	<u>\$ 9,806,439</u>
Liabilities:				
Funds held for others	\$ 8,333,569	\$ 19,956,945	\$ (19,896,069)	\$ 8,394,445
Due to other governmental agencies	265,674	3,708,427	(3,709,994)	264,107
Due to other funds and departments	1,288,245	17,015,262	(17,155,620)	1,147,887
Total liabilities	<u>\$ 9,887,488</u>	<u>\$ 40,680,634</u>	<u>\$ (40,761,683)</u>	<u>\$ 9,806,439</u>

**Shelby County, Tennessee**

**County Charter Officers - General and Agency Funds  
Combined Schedule of Changes in Assets and Liabilities (continued)  
For the Year Ended June 30, 2013**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b><u>Probate Court Clerk</u></b>				
Assets:				
Cash and cash equivalents	\$ 24,832,443	\$ 20,971,087	\$ (20,219,686)	\$ 25,583,844
Total assets	<u>\$ 24,832,443</u>	<u>\$ 20,971,087</u>	<u>\$ (20,219,686)</u>	<u>\$ 25,583,844</u>
Liabilities:				
Funds held for others	\$ 24,752,510	\$ 20,315,223	\$ (19,559,364)	\$ 25,508,369
Due to other governmental agencies	2,141	25,887	(26,015)	2,013
Due to other funds and departments	56,677	629,977	(626,901)	59,753
Accounts payable and accrued expenses	21,115	---	(7,406)	13,709
Total liabilities	<u>\$ 24,832,443</u>	<u>\$ 20,971,087</u>	<u>\$ (20,219,686)</u>	<u>\$ 25,583,844</u>
<b><u>Juvenile Court Clerk</u></b>				
Assets:				
Cash and cash equivalents	\$ 5,261,280	\$ 8,564,372	\$ (8,592,674)	\$ 5,232,978
Accounts receivable	145,379	---	(145,379)	---
Total assets	<u>\$ 5,406,659</u>	<u>\$ 8,564,372</u>	<u>\$ (8,738,053)</u>	<u>\$ 5,232,978</u>
Liabilities:				
Funds held for others	\$ 5,140,798	\$ 1,468,145	\$ (1,589,157)	\$ 5,019,786
Due to other funds and departments	265,861	1,637,059	(1,689,728)	213,192
Total liabilities	<u>\$ 5,406,659</u>	<u>\$ 3,105,204</u>	<u>\$ (3,278,885)</u>	<u>\$ 5,232,978</u>
<b><u>County Clerk</u></b>				
Assets:				
Cash and cash equivalents	\$ 5,588,194	\$ 106,943,501	\$ (106,395,661)	\$ 6,136,034
Investments	1,250,000	1,250,000	(1,250,000)	1,250,000
Accounts receivable	792,927	220,606	(642,590)	370,943
Total assets	<u>\$ 7,631,121</u>	<u>\$ 108,414,107</u>	<u>\$ (108,288,251)</u>	<u>\$ 7,756,977</u>
Liabilities:				
Funds held for others	\$ 3,658	\$ 45,826	\$ (43,014)	\$ 6,470
Due to other governmental agencies	2,405,587	49,211,840	(49,166,366)	2,451,061
Due to other funds and departments	5,221,876	59,156,441	(59,078,871)	5,299,446
Total liabilities	<u>\$ 7,631,121</u>	<u>\$ 108,414,107</u>	<u>\$ (108,288,251)</u>	<u>\$ 7,756,977</u>
<b><u>Register</u></b>				
Assets:				
Cash and cash equivalents	\$ 2,486,499	\$ 23,322,491	\$ (23,464,216)	\$ 2,344,774
Total assets	<u>\$ 2,486,499</u>	<u>\$ 23,322,491</u>	<u>\$ (23,464,216)</u>	<u>\$ 2,344,774</u>
Liabilities:				
Due to other governmental agencies	\$ 2,264,581	\$ 18,785,912	\$ (19,049,589)	\$ 2,000,904
Due to other funds and departments	221,918	4,536,579	(4,414,627)	343,870
Total liabilities	<u>\$ 2,486,499</u>	<u>\$ 23,322,491</u>	<u>\$ (23,464,216)</u>	<u>\$ 2,344,774</u>
<b><u>Trustee</u></b>				
Assets:				
Cash and cash equivalents	\$ 436,559,727	\$ 2,382,090,158	\$ (2,395,649,595)	\$ 423,000,290
Investments	5,300,000	300,000	(5,300,000)	300,000
Accounts receivable	106,800	306,166	(105,471)	307,495
Total assets	<u>\$ 441,966,527</u>	<u>\$ 2,382,696,324</u>	<u>\$ (2,401,055,066)</u>	<u>\$ 423,607,785</u>

**County Charter Officers - General and Agency Funds  
Combined Schedule of Changes in Assets and Liabilities (continued)  
For the Year Ended June 30, 2013**

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Liabilities:</b>				
Funds held for others	\$ 17,148,800	\$ 16,436,970	\$ (17,408,525)	\$ 16,177,245
Due to other governmental agencies	10,156,827	617,397,863	(618,025,404)	9,529,286
Due to other funds and departments	375,427,405	1,256,940,361	(1,271,223,570)	361,144,196
Due to component units	39,233,495	491,721,764	(494,198,201)	36,757,058
Total liabilities	<u>\$ 441,966,527</u>	<u>\$ 2,382,496,958</u>	<u>\$ (2,400,855,700)</u>	<u>\$ 423,607,785</u>
<b>Elimination of Interdepartmental Activity</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ (384,589,746)	\$ (1,354,411,451)	\$ 1,369,046,711	\$ (369,954,486)
Total assets	<u>\$ (384,589,746)</u>	<u>\$ (1,354,411,451)</u>	<u>\$ 1,369,046,711</u>	<u>\$ (369,954,486)</u>
<b>Liabilities:</b>				
Due to other funds and departments	\$ (384,589,746)	\$ (1,354,411,451)	\$ 1,369,046,711	\$ (369,954,486)
Total liabilities	<u>\$ (384,589,746)</u>	<u>\$ (1,354,411,451)</u>	<u>\$ 1,369,046,711</u>	<u>\$ (369,954,486)</u>
<b>Total</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ 123,209,447	\$ 1,264,988,602	\$ (1,261,563,385)	\$ 126,634,664
Investments	11,400,000	6,400,000	(11,400,000)	6,400,000
Accounts receivable	2,864,979	1,312,291	(2,615,072)	1,562,198
Total assets	<u>\$ 137,474,426</u>	<u>\$ 1,272,700,893</u>	<u>\$ (1,275,578,457)</u>	<u>\$ 134,596,862</u>
<b>Liabilities:</b>				
Funds held for others	\$ 83,015,727	\$ 83,061,064	\$ (82,584,680)	\$ 83,492,111
Due to other governmental agencies	15,204,089	691,951,643	(692,821,748)	14,333,984
Due to component units	39,233,495	491,721,764	(494,198,201)	36,757,058
Accounts payable and accrued expenses	21,115	---	(7,406)	13,709
Total liabilities	<u>\$ 137,474,426</u>	<u>\$ 1,266,734,471</u>	<u>\$ (1,269,612,035)</u>	<u>\$ 134,596,862</u>