

Shelby County, Tennessee

**Constitutional and County Charter Officers - General and Agency Funds
Combined Schedule of Changes in Assets and Liabilities
For the Year Ended June 30, 2012**

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Chancery Court</u>				
Assets:				
Cash and cash equivalents	\$ 6,081,662	\$ 12,326,145	\$ (12,033,949)	\$ 6,373,858
Investments	2,000,000	2,000,000	(2,000,000)	2,000,000
Accounts receivable	982,548	---	---	982,548
Total Assets	<u>\$ 9,064,210</u>	<u>\$ 14,326,145</u>	<u>\$ (14,033,949)</u>	<u>\$ 9,356,406</u>
Liabilities:				
Funds held for others	\$ 8,573,611	\$ 8,135,387	\$ (7,817,092)	\$ 8,891,906
Due to other funds and departments	490,599	5,675,249	(5,701,348)	464,500
Total liabilities	<u>\$ 9,064,210</u>	<u>\$ 13,810,636</u>	<u>\$ (13,518,440)</u>	<u>\$ 9,356,406</u>
<u>Circuit Court Clerk</u>				
Assets:				
Cash and cash equivalents	\$ 13,998,103	\$ 11,773,308	\$ (10,175,205)	\$ 15,596,206
Investments	1,000,000	1,000,000	(1,000,000)	1,000,000
Total Assets	<u>\$ 14,998,103</u>	<u>\$ 12,773,308</u>	<u>\$ (11,175,205)</u>	<u>\$ 16,596,206</u>
Liabilities:				
Funds held for others	\$ 14,531,912	\$ 8,783,295	\$ (7,143,684)	\$ 16,171,523
Due to other governmental agencies	31,361	390,981	(394,445)	27,897
Due to other funds and departments	434,830	3,599,032	(3,637,076)	396,786
Total liabilities	<u>\$ 14,998,103</u>	<u>\$ 12,773,308</u>	<u>\$ (11,175,205)</u>	<u>\$ 16,596,206</u>
<u>Criminal Court Clerk</u>				
Assets:				
Cash and cash equivalents	\$ 2,689,484	\$ 10,741,292	\$ (10,367,278)	\$ 3,063,498
Accounts receivable	980,173	837,325	(980,173)	837,325
Total Assets	<u>\$ 3,669,657</u>	<u>\$ 11,578,617</u>	<u>\$ (11,347,451)</u>	<u>\$ 3,900,823</u>
Liabilities:				
Funds held for others	\$ 2,357,898	\$ 455,941	\$ (240,876)	\$ 2,572,963
Due to other governmental agencies	80,322	3,918,421	(3,917,361)	81,382
Due to other funds and departments	1,231,437	7,031,043	(7,016,002)	1,246,478
Total liabilities	<u>\$ 3,669,657</u>	<u>\$ 11,405,405</u>	<u>\$ (11,174,239)</u>	<u>\$ 3,900,823</u>
<u>General Sessions Court Clerk</u>				
Assets:				
Cash and cash equivalents	\$ 7,732,834	\$ 37,564,196	\$ (37,259,542)	\$ 8,037,488
Investments	1,850,000	1,850,000	(1,850,000)	1,850,000
Total Assets	<u>\$ 9,582,834</u>	<u>\$ 39,414,196</u>	<u>\$ (39,109,542)</u>	<u>\$ 9,887,488</u>
Liabilities:				
Funds held for others	\$ 8,063,104	\$ 18,211,134	\$ (17,940,669)	\$ 8,333,569
Due to other governmental agencies	268,256	3,744,530	(3,747,112)	265,674
Due to other funds and departments	1,251,474	17,458,532	(17,421,761)	1,288,245
Total liabilities	<u>\$ 9,582,834</u>	<u>\$ 39,414,196</u>	<u>\$ (39,109,542)</u>	<u>\$ 9,887,488</u>

Shelby County, Tennessee

Constitutional and County Charter Officers - General and Agency Funds

Combined Schedule of Changes in Assets and Liabilities (continued)

For the Year Ended June 30, 2012

	Beginning Balance	Additions	Deductions	Ending Balance
Probate Court Clerk				
Assets:				
Cash and cash equivalents	\$ 21,010,453	\$ 31,979,085	\$ (28,157,095)	\$ 24,832,443
Total Assets	<u>\$ 21,010,453</u>	<u>\$ 31,979,085</u>	<u>\$ (28,157,095)</u>	<u>\$ 24,832,443</u>
Liabilities:				
Funds held for others	\$ 20,944,182	\$ 31,339,134	\$ (27,530,806)	\$ 24,752,510
Due to other governmental agencies	2,590	27,388	(27,837)	2,141
Due to other funds and departments	45,124	612,563	(601,010)	56,677
Accounts payable and accrued expenses	18,557	2,558	---	21,115
Total liabilities	<u>\$ 21,010,453</u>	<u>\$ 31,981,643</u>	<u>\$ (28,159,653)</u>	<u>\$ 24,832,443</u>
Juvenile Court Clerk				
Assets:				
Cash and cash equivalents	\$ 5,331,529	\$ 7,159,521	\$ (7,229,770)	\$ 5,261,280
Accounts receivable	139,047	145,379	(139,047)	145,379
Total Assets	<u>\$ 5,470,576</u>	<u>\$ 7,304,900</u>	<u>\$ (7,368,817)</u>	<u>\$ 5,406,659</u>
Liabilities:				
Funds held for others	\$ 5,210,966	\$ 1,769,366	\$ (1,839,534)	\$ 5,140,798
Due to other funds and departments	259,610	1,377,095	(1,370,844)	265,861
Total liabilities	<u>\$ 5,470,576</u>	<u>\$ 3,146,461</u>	<u>\$ (3,210,378)</u>	<u>\$ 5,406,659</u>
County Clerk				
Assets:				
Cash and cash equivalents	\$ 6,964,906	\$ 102,132,461	\$ (103,509,173)	\$ 5,588,194
Investments	750,000	1,250,000	(750,000)	1,250,000
Accounts receivable	924,623	215,054	(346,750)	792,927
Total Assets	<u>\$ 8,639,529</u>	<u>\$ 103,597,515</u>	<u>\$ (104,605,923)</u>	<u>\$ 7,631,121</u>
Liabilities:				
Funds held for others	\$ 2,552	\$ 32,422	\$ (31,316)	\$ 3,658
Due to other governmental agencies	3,010,774	47,143,694	(47,748,881)	2,405,587
Due to other funds and departments	5,626,203	56,421,399	(56,825,726)	5,221,876
Total liabilities	<u>\$ 8,639,529</u>	<u>\$ 103,597,515</u>	<u>\$ (104,605,923)</u>	<u>\$ 7,631,121</u>
Register				
Assets:				
Cash and cash equivalents	\$ 1,686,656	\$ 21,050,806	\$ (20,250,963)	\$ 2,486,499
Total Assets	<u>\$ 1,686,656</u>	<u>\$ 21,050,806</u>	<u>\$ (20,250,963)</u>	<u>\$ 2,486,499</u>
Liabilities:				
Due to other governmental agencies	\$ 1,430,145	\$ 17,289,353	\$ (16,454,917)	\$ 2,264,581
Due to other funds and departments	256,511	3,639,279	(3,673,872)	221,918
Total liabilities	<u>\$ 1,686,656</u>	<u>\$ 20,928,632</u>	<u>\$ (20,128,789)</u>	<u>\$ 2,486,499</u>

Shelby County, Tennessee

Constitutional and County Charter Officers - General and Agency Funds

Combined Schedule of Changes in Assets and Liabilities (continued)

For the Year Ended June 30, 2012

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Trustee</u>				
Assets:				
Cash and cash equivalents	\$ 391,373,941	\$ 3,070,654,191	\$ (3,025,468,405)	\$ 436,559,727
Investments	20,550,000	5,300,000	(20,550,000)	5,300,000
Accounts receivable	234,313	106,800	(234,313)	106,800
Total Assets	<u>\$ 412,158,254</u>	<u>\$ 3,076,060,991</u>	<u>\$ (3,046,252,718)</u>	<u>\$ 441,966,527</u>
Liabilities:				
Funds held for others	\$ 13,927,248	\$ 14,724,492	\$ (11,502,940)	\$ 17,148,800
Due to other governmental agencies	10,277,732	615,499,561	(615,620,466)	10,156,827
Due to other funds and departments	334,457,887	1,939,066,774	(1,898,097,256)	375,427,405
Due to component units	53,495,387	506,770,164	(521,032,056)	39,233,495
Total liabilities	<u>\$ 412,158,254</u>	<u>\$ 3,076,060,991</u>	<u>\$ (3,046,252,718)</u>	<u>\$ 441,966,527</u>
<u>Elimination of Interdepartmental Activity</u>				
Assets:				
Cash and cash equivalents	\$ (344,053,675)	\$ (2,034,880,966)	\$ 1,994,344,895	\$ (384,589,746)
Total Assets	<u>\$ (344,053,675)</u>	<u>\$ (2,034,880,966)</u>	<u>\$ 1,994,344,895</u>	<u>\$ (384,589,746)</u>
Liabilities:				
Due to other funds and departments	\$ (344,053,675)	\$ (2,034,880,966)	\$ 1,994,344,895	\$ (384,589,746)
Total liabilities	<u>\$ (344,053,675)</u>	<u>\$ (2,034,880,966)</u>	<u>\$ 1,994,344,895</u>	<u>\$ (384,589,746)</u>
<u>Total</u>				
Assets:				
Cash and cash equivalents	\$ 112,815,893	\$ 1,270,500,039	\$ (1,260,106,485)	\$ 123,209,447
Investments	26,150,000	11,400,000	(26,150,000)	11,400,000
Accounts receivable	3,260,704	1,304,558	(1,700,283)	2,864,979
Total Assets	<u>\$ 142,226,597</u>	<u>\$ 1,283,204,597</u>	<u>\$ (1,287,956,768)</u>	<u>\$ 137,474,426</u>
Liabilities:				
Funds held for others	\$ 73,611,473	\$ 83,451,171	\$ (74,046,917)	\$ 83,015,727
Due to other governmental agencies	15,101,180	688,013,928	(687,911,019)	15,204,089
Due to component units	53,495,387	506,770,164	(521,032,056)	39,233,495
Accounts payable and accrued expenses	18,557	2,558	---	21,115
Total liabilities	<u>\$ 142,226,597</u>	<u>\$ 1,278,237,821</u>	<u>\$ (1,282,989,992)</u>	<u>\$ 137,474,426</u>