

Sample County, Tennessee
Statement of Activities
For the Year Ended June 30, 2007

Functions/Programs	Expenses	Net (Expense) Revenue and Changes in Net Assets						
		Program Revenues			Primary Government	Component Units		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Sample County School Department	Emergency Communications District	Industrial Development Board
<u>Primary Government:</u>								
Governmental Activities:								
General Government	\$ 1,439,711	\$ 814,546	\$ 6,570	\$ 18,325	\$ (600,270)	\$ 0	\$ 0	\$ 0
Finance	1,383,966	1,060,862	11,964	0	(311,140)	0	0	0
Administration of Justice	1,189,257	1,093,553	14,000	0	(81,704)	0	0	0
Public Safety	3,728,191	124,131	164,296	70,707	(3,369,057)	0	0	0
Public Health and Welfare	5,150,542	2,887,452	389,752	111,326	(1,762,012)	0	0	0
Social, Cultural, and Recreational Services	118,735	54,177	0	107,145	42,587	0	0	0
Agriculture and Natural Resources	105,539	0	0	0	(105,539)	0	0	0
Other Operations	3,683,362	0	384,948	145,963	(3,152,451)	0	0	0
Highways	2,361,414	43,658	1,899,528	348,911	(69,317)	0	0	0
Education	438,839	502,265	0	0	63,426	0	0	0
Debt Service:								
Interest	1,745,349	0	0	0	(1,745,349)	0	0	0
Other Debt Service	765,141	0	0	0	(765,141)	0	0	0
Total Primary Government	\$ 22,110,046	\$ 6,580,644	\$ 2,871,058	\$ 802,377	\$ (11,855,967)	\$ 0	\$ 0	\$ 0
<u>Component Units:</u>								
Sample County School Department	\$ 55,489,907	\$ 1,823,606	\$ 5,651,241	\$ 581,577	\$ 0	\$ (47,433,483)	\$ 0	\$ 0
Emergency Communications District	838,258	1,000,146	14,551	10,000	0	0	186,439	0
Industrial Development Board	1,000,659	0	0	0	0	0	0	(1,000,659)
Total Component Units	\$ 57,328,824	\$ 2,823,752	\$ 5,665,792	\$ 591,577	\$ 0	\$ (47,433,483)	\$ 186,439	\$ (1,000,659)

(Continued)

Sample County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Net (Expense) Revenue and Changes in Net Assets						
		Program Revenues			Primary Government	Component Units		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Sample County School Department	Emergency Communica-tions District	Industrial Development Board
General Revenues:								
Taxes:								
Property Taxes Levied for General Purposes					\$ 5,618,181	\$ 11,669,568	\$ 0	\$ 0
Property Taxes Levied for Solid Waste					351,426	0	0	0
Property Taxes Levied for Industrial/Economic Development					197,263	0	0	0
Property Taxes Levied for Recycling					246,178	0	0	0
Property Taxes Levied for Highways					935,356	0	0	0
Property Taxes Levied for Debt Service					2,964,422	0	0	0
Local Option Sales Taxes					588,433	6,316,889	0	0
Other Local Taxes					1,310,119	7,943	0	0
Grants and Contributions Not Restricted to Specific Programs					2,259,469	29,399,337	0	412,886
Unrestricted Investment Income					497,180	714,466	3,347	0
Gain on Disposal of Capital Assets					30,184	0	0	426,842
Miscellaneous					10,430	1,399	2,055	16,094
Total General Revenues					\$ 15,008,641	\$ 48,109,602	\$ 5,402	\$ 855,822
Change in Net Assets					\$ 3,152,674	\$ 676,119	\$ 191,841	\$ (144,837)
Net Assets, July 1, 2006					(7,096,362)	68,131,863	1,054,329	7,263,138
Net Assets, June 30, 2007					\$ (3,943,688)	\$ 68,807,982	\$ 1,246,170	\$ 7,118,301

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