

## STATEMENT C

## COUNTY OF KENNEBEC, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2019

|   | General<br>Fund     | Jail<br>Fund      | Deeds-Registry<br>of Deeds Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|---------------------|-------------------|---------------------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>   |                     |                   |                                 |                                |                                |
| Cash and cash equivalents                                     | \$ 1,884,192        | \$ -              | \$ 339,345                      | \$ 647,485                     | \$ 2,871,022                   |
| Investments   | 1,983,686           | -                 | -                               | -                              | 1,983,686                      |
| Accounts receivable (net of<br>allowance for uncollectibles): |                     |                   |                                 |                                |                                |
| Other   | 477,460             | -                 | -                               | -                              | 477,460                        |
| Due from other governments                                    | 58,066              | 223,483           | -                               | -                              | 281,549                        |
| Prepaid items   | 30,999              | -                 | -                               | -                              | 30,999                         |
| Due from other funds  | 66,192              | 52,058            | -                               | 1,705,950                      | 1,824,200                      |
| <b>TOTAL ASSETS</b>   | <b>\$ 4,500,595</b> | <b>\$ 275,541</b> | <b>\$ 339,345</b>               | <b>\$ 2,353,435</b>            | <b>\$ 7,468,916</b>            |
| <b>LIABILITIES</b>  |                     |                   |                                 |                                |                                |
| Accounts payable  | \$ 296,391          | \$ -              | \$ -                            | \$ 143,493                     | \$ 439,884                     |
| Accrued compensated absences                                  | -                   | 223,483           | -                               | -                              | 223,483                        |
| Due to other governments                                      | 126,986             | -                 | 324,332                         | -                              | 451,318                        |
| Due to other funds  | 1,758,008           | -                 | -                               | 66,192                         | 1,824,200                      |
| <b>TOTAL LIABILITIES</b>                                      | <b>2,181,385</b>    | <b>223,483</b>    | <b>324,332</b>                  | <b>209,685</b>                 | <b>2,938,885</b>               |
| <b>FUND BALANCES</b>  |                     |                   |                                 |                                |                                |
| Nonspendable - prepaid items                                  | 30,999              | -                 | -                               | -                              | 30,999                         |
| Restricted  | -                   | 19,110            | 15,013                          | 706,502                        | 740,625                        |
| Committed   | 208,450             | 156,648           | -                               | 1,486,682                      | 1,851,780                      |
| Assigned  | -                   | -                 | -                               | 15,261                         | 15,261                         |
| Unassigned  | 2,079,761           | (123,700)         | -                               | (64,695)                       | 1,891,366                      |
| <b>TOTAL FUND BALANCES</b>                                    | <b>2,319,210</b>    | <b>52,058</b>     | <b>15,013</b>                   | <b>2,143,750</b>               | <b>4,530,031</b>               |
| <b>TOTAL LIABILITIES AND FUND<br/>BALANCES</b>                | <b>\$ 4,500,595</b> | <b>\$ 275,541</b> | <b>\$ 339,345</b>               | <b>\$ 2,353,435</b>            | <b>\$ 7,468,916</b>            |

See accompanying independent auditors' report and notes to financial statements.