

**CITY OF MONROE**  
**General Fund Balance Sheet**  
**As of December 31, 2013**

Assets

Cash		\$490,000
Taxes receivable—delinquent	\$210,000	
Less: Estimated uncollectible delinquent taxes	<u>(21,000)</u>	
		189,000
Interest and penalties receivable on taxes	5,200	
Less: Estimated uncollectible interest and penalties	<u>(950)</u>	
		4,250
Due from state government		<u>210,000</u>
Total assets		<u><u>\$893,250</u></u>

Liabilities and Fund Equity

Liabilities:		
Accounts payable		\$104,000
Due to other funds		27,000
Deferred revenues—property taxes		<u>19,000</u>
Total liabilities		150,000
Fund equity:		
Fund balance—assigned		
(for outstanding encumbrances)	\$12,000	
Fund balance—unassigned	<u>731,250</u>	
Total fund balance		<u>743,250</u>
Total liabilities and fund equity		<u><u>\$893,250</u></u>

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