

**COMBINING AND INDIVIDUAL NONMAJOR FUND
STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENT FUNDS

State Street Aid Fund - This fund accounts for all revenue and expenditures from the Town's share of state gasoline taxes. Tennessee state law requires these receipts be kept in a separate fund and used for the construction and maintenance of city streets and certain related street expenditures.

Drug Fund - This fund accounts for funds received directly from the enforcement of laws associated with illegal drug activity. Under state law, the funds are to be used only for law enforcement related expenditures.

Golf Course Fund - This fund is used to account for the operation of the Town golf course which is part of the recreational facilities of the Town.

Impact Fee Fund - This fund is used to account for the collection of fees restricted for certain capital improvements.

Stormwater Fund – This fund is used to account for the collection of fees restricted for improvements related to stormwater drainage and related projects.

Debt Service Fund - This fund is used to account for the accumulation and disbursement of funds for governmental debt service requirements.

TOWN OF SMYRNA, TENNESSEE

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2009

Assets	Special Revenue Funds					Debt Service Fund	Total Nonmajor Governmental Funds
	Drug Fund	State Street Aid Fund	Golf Course Fund	Impact Fee Fund	Stormwater Fund		
Cash in bank	\$52,163	133,525	310,514	2,294,832	5,504	-	2,796,538
Investments	-	-	-	1,250,000	-	-	1,250,000
Due from other governments	346	182,158	-	-	-	-	182,504
Receivables	-	82	2,406	11,667	310,320	-	324,475
Prepaid items	-	-	10,348	-	-	-	10,348
Inventory	-	-	31,552	-	-	-	31,552
Total Assets	\$52,509	315,765	354,820	3,556,499	315,824	-	4,595,417
Liabilities and Fund Balance							
Liabilities:							
Accounts payable	\$2,319	38,630	20,154	439,647	12,588	-	513,338
Accrued liabilities	-	-	45,226	-	12,540	-	57,766
Contract payable	-	-	-	133,561	-	-	133,561
Due to other funds	-	-	-	66,555	50,000	-	116,555
Deferred revenue	-	89,617	-	-	-	-	89,617
Total Liabilities	2,319	128,247	65,380	639,763	75,128	-	910,837
Fund balance:							
Reserved for inventory and prepaids	-	-	41,900	-	-	-	41,900
Unreserved, undesignated	50,190	187,518	247,540	2,916,736	240,696	-	3,642,680
Total Fund Balance	50,190	187,518	289,440	2,916,736	240,696	-	3,684,580
Total Liabilities and Fund Balance	\$52,509	315,765	354,820	3,556,499	315,824	-	4,595,417

TOWN OF SMYRNA, TENNESSEE

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended June 30, 2009

	Special Revenue Funds					Debt Service Fund	Total Nonmajor Governmental Funds
	Drug Fund	State Street Aid Fund	Golf Course Fund	Impact Fee Fund	Stormwater Fund		
Revenues:							
Intergovernmental:							
Gasoline tax and inspection fees	\$ -	1,000,879	-	-	-	-	1,000,879
Total Intergovernmental	-	1,000,879	-	-	-	-	1,000,879
Licenses and permits	-	-	-	2,641,476	-	-	2,641,476
Fines, forfeitures and seizures	127,120	-	-	-	-	-	127,120
Uses of Money and Property:							
Interest	153	4,030	-	54,605	148	-	58,936
Golf fees, stormwater fees, rental, and sales	-	-	1,101,811	-	1,201,498	-	2,303,309
Total Uses of Money and Property	153	4,030	1,101,811	54,605	1,201,646	-	2,362,245
Total Revenues	127,273	1,004,909	1,101,811	2,696,081	1,201,646	-	6,131,720
Expenditures:							
Current:							
Drug enforcement	87,237	-	-	-	-	-	87,237
Recreation and culture	-	-	1,292,190	-	-	-	1,292,190
Stormwater	-	-	-	-	509,868	-	509,868
Highways and streets	-	866,429	-	-	-	-	866,429
Total Current	87,237	866,429	1,292,190	-	509,868	-	2,755,724
Debt service	-	-	-	-	-	1,628,066	1,628,066
Capital outlay	-	-	-	-	-	-	-
Total Expenditures	87,237	866,429	1,292,190	-	509,868	1,628,066	4,383,790
Excess (deficiency) of revenues over expenditures	40,036	138,480	(190,379)	2,696,081	691,778	(1,628,066)	1,747,930
Other Financing Sources (Uses):							
Transfer to Debt Service Fund	-	(322,422)	-	-	-	-	(322,422)
Transfer from General Fund	-	-	792,000	-	214,000	1,305,644	2,311,644
Transfer from State Street Aid Fund	-	-	-	-	-	322,422	322,422
Transfer to Capital Projects Fund	-	-	(67,275)	(3,410,806)	(185,755)	-	(3,663,836)
Total Other Financing Sources (Uses)	-	(322,422)	724,725	(3,410,806)	28,245	1,628,066	(1,352,192)
Net change in fund balance	40,036	(183,942)	534,346	(714,725)	720,023	-	395,738
Fund balance, beginning of year	10,154	371,460	(244,906)	3,631,461	(479,327)	-	3,288,842
Fund balance, end of year	\$50,190	187,518	289,440	2,916,736	240,696	-	3,684,580

TOWN OF SMYRNA, TENNESSEE

**Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual**

Drug Fund

For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines forfeitures and seizures	\$73,000	83,500	127,120	43,620
Interest	350	350	153	(197)
Total Revenue	73,350	83,850	127,273	43,423
Expenditures:				
Current:				
Miscellaneous:				
Drug enforcement	77,500	88,000	87,237	763
Total Current	77,500	88,000	87,237	763
Capital outlay	-	-	-	-
Total Expenditures	77,500	88,000	87,237	763
Excess (deficiency) of revenues over expenditures	(4,150)	(4,150)	40,036	44,186
Net change in fund balance	(4,150)	(4,150)	40,036	44,186
Fund balance, beginning of year	10,154	10,154	10,154	-
Fund balance, end of year	\$6,004	6,004	50,190	44,186

TOWN OF SMYRNA, TENNESSEE

**Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual**

State Street Aid Fund

For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Intergovernmental:				
State gasoline and motor fuel tax and fees	\$930,000	985,000	1,000,879	15,879
Uses of Money and Property:				
Interest	9,600	9,600	4,030	(5,570)
Total Revenues	939,600	994,600	1,004,909	10,309
Expenditures:				
Current:				
Street maintenance - repairs	435,000	435,000	429,860	5,140
Lighting	275,000	330,000	382,150	(52,150)
Signals	105,000	105,000	54,419	50,581
Total Current	815,000	870,000	866,429	3,571
Capital outlay	-	-	-	-
Total Expenditures	815,000	870,000	866,429	3,571
Excess (deficiency) of revenues over expenditures	124,600	124,600	138,480	13,880
Other Financing Sources (Uses):				
Transfer to Debt Service Fund	(349,248)	(349,248)	(322,422)	26,826
Net change in fund balance	(224,648)	(224,648)	(183,942)	40,706
Fund balance, beginning of year	371,460	371,460	371,460	-
Fund balance, end of year	\$146,812	146,812	187,518	40,706

TOWN OF SMYRNA, TENNESSEE

**Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual**

Golf Course Fund

For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Uses of money and property:				
Course fees	\$668,500	668,500	618,140	(50,360)
Snack bar sales	145,000	145,000	124,831	(20,169)
Golf shop sales	95,000	95,000	70,885	(24,115)
Cart and locker rentals	263,450	263,450	256,896	(6,554)
Other	10,200	10,200	31,059	20,859
Total Revenues	<u>1,182,150</u>	<u>1,182,150</u>	<u>1,101,811</u>	<u>(80,339)</u>
Expenditures:				
Recreation and culture:				
Current:				
Salaries	611,310	611,310	564,459	46,851
Benefits and payroll taxes	228,510	228,510	204,574	23,936
Memberships and testing	4,905	4,905	4,707	198
Telephone and utilities	39,500	39,500	46,676	(7,176)
Repairs and maintenance	35,200	35,200	30,990	4,210
Outside services	13,200	13,200	13,321	(121)
Supplies	37,600	37,600	30,362	7,238
Snack bar resale items	75,000	75,000	74,507	493
Golf resale items	70,000	70,000	52,702	17,298
Chemicals	60,000	60,000	56,923	3,077
Insurance	6,490	6,490	6,490	-
Land and equipment rental	203,531	203,531	203,896	(365)
Other	2,175	2,175	2,583	(408)
Total Current	<u>1,387,421</u>	<u>1,387,421</u>	<u>1,292,190</u>	<u>95,231</u>
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,387,421</u>	<u>1,387,421</u>	<u>1,292,190</u>	<u>95,231</u>
Excess (deficiency) of revenues over expenditures	<u>(205,271)</u>	<u>(205,271)</u>	<u>(190,379)</u>	<u>14,892</u>
Other Financing Sources (Uses):				
Transfer from General Fund	792,000	792,000	792,000	-
Transfer to Capital Projects Fund	(85,000)	(85,000)	(67,275)	17,725
Total Other Financing Sources (Uses)	<u>707,000</u>	<u>707,000</u>	<u>724,725</u>	<u>17,725</u>
Net change in fund balance	<u>501,729</u>	<u>501,729</u>	<u>534,346</u>	<u>32,617</u>
Fund balance, beginning of year	<u>(244,906)</u>	<u>(244,906)</u>	<u>(244,906)</u>	<u>-</u>
Fund balance, end of year	<u><u>\$256,823</u></u>	<u><u>256,823</u></u>	<u><u>289,440</u></u>	<u><u>32,617</u></u>

TOWN OF SMYRNA, TENNESSEE

**Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual**

Impact Fee Fund

For the Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with
Revenues:	Original	Final	Amounts	Final Budget Positive (Negative)
Licenses and permits	\$1,510,000	1,510,000	2,641,476	1,131,476
Uses of Money and Property:				
Interest	38,000	38,000	54,605	16,605
Total Revenue	1,548,000	1,548,000	2,696,081	1,148,081
Expenditures:	-	-	-	-
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	1,548,000	1,548,000	2,696,081	1,148,081
Other Financing Sources (Uses):				
Transfers to Capital Project Fund	(2,531,832)	(3,603,037)	(3,410,806)	192,231
Total Other Financing Sources (Uses)	(2,531,832)	(3,603,037)	(3,410,806)	192,231
Net change in fund balance	(983,832)	(2,055,037)	(714,725)	1,340,312
Fund balance, beginning of year	3,631,461	3,631,461	3,631,461	-
Fund balance, end of year	\$2,647,629	1,576,424	2,916,736	1,340,312

TOWN OF SMYRNA, TENNESSEE

**Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual**

Stormwater Fund

For the Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Uses of Money and Property:				
Interest	\$ -	-	148	148
Fees	1,573,118	1,573,118	1,201,498	(371,620)
Total Revenue	1,573,118	1,573,118	1,201,646	(371,472)
Expenditures:				
Stormwater:				
Salaries	239,220	239,220	224,107	15,113
Benefits and payroll taxes	111,760	111,760	96,666	15,094
Memberships and registrations	3,300	3,300	2,884	416
Telephone	540	540	602	(62)
Supplies	8,600	8,600	6,688	1,912
Professional services	200,300	200,300	171,565	28,735
Other	29,865	29,865	7,356	22,509
Total Expenditures	593,585	593,585	509,868	83,717
Excess (deficiency) of revenues over expenditures	979,533	979,533	691,778	(287,755)
Other Financing Sources (Uses):				
Transfers from General Fund	-	-	214,000	214,000
Transfers to Capital Project Fund	(693,226)	(693,226)	(185,755)	507,471
Total Other Financing Sources (Uses)	(693,226)	(693,226)	28,245	721,471
Net change in fund balance	286,307	286,307	720,023	433,716
Fund balance, beginning of year	(479,327)	(479,327)	(479,327)	-
Fund balance, end of year	(\$193,020)	(193,020)	240,696	433,716

FINANCIAL SCHEDULES

Financial Schedules are used to demonstrate finance-related legal and contractual compliance, provide details of data summarized in the financial statements, and present other information deemed useful.

TOWN OF SMYRNA, TENNESSEE
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental :				
Grants - state and federal	\$533,900	649,740	23,557	(626,183)
Uses of Money and Property:				
Interest	-	-	10,406	10,406
Total Revenue	533,900	649,740	33,963	(615,777)
Expenditures:				
Recreation and Culture:				
Current				
Supplies	170,000	170,000	24,671	145,329
Capital outlay	6,191,549	6,191,549	783,529	5,408,020
Community Development:				
Current				
Supplies	10,000	10,000	8,200	1,800
Capital outlay	272,222	272,222	88,743	183,479
Highways and Streets:				
Current				
Supplies	110,000	110,000	73,174	36,826
Capital outlay	8,381,200	8,497,040	4,619,387	3,877,653
Public Safety:				
Current				
Supplies - fire	100,000	100,000	63,269	36,731
Supplies - police	92,686	92,686	67,190	25,496
Capital outlay - fire	1,859,748	1,791,274	1,288,857	502,417
Capital outlay - police	410,000	410,000	409,410	590
Stormwater				
Current				
Supplies	10,000	10,000	9,760	240
Capital outlay	683,226	683,226	175,995	507,231
General Government:				
Current				
Supplies	150,000	150,000	145,446	4,554
Capital outlay	4,218,474	4,218,474	162,666	4,055,808
Total Expenditures	22,659,105	22,706,471	7,920,297	14,786,174
Excess (deficiency) of revenues over expenditures	(22,125,205)	(22,056,731)	(7,886,334)	14,170,397
Other Financing Sources:				
General obligation bond issuance	17,610,079	16,470,400	5,346,967	(11,123,433)
Transfers from Golf Course Fund	85,000	85,000	67,275	(17,725)
Transfers from Impact Fee Fund	2,531,832	3,603,037	3,410,806	(192,231)
Transfers from Stormwater Fund	693,226	693,226	185,755	(507,471)
Transfers from General Fund	1,205,068	1,205,068	1,654,776	449,708
Total Other Financing Sources	22,125,205	22,056,731	10,665,579	(11,391,152)
Net change in fund balance	-	-	2,779,245	2,779,245
Fund balance, beginning of year	(2,791,144)	(2,791,144)	(2,791,144)	-
Fund balance, end of year	(2,791,144)	(2,791,144)	(11,899)	2,779,245

TOWN OF SMYRNA, TENNESSEE

Schedule of Cash Flow

Proprietary Fund Type - Component Unit

Industrial Development Fund

For the Year Ended June 30, 2009

Cash Flows from Operating Activities:	
Cash received from customers	\$231,350
Net Cash Provided (Used) by Operating Activities	<u>231,350</u>
Cash Flows from Capital and Related Financing Activities:	
Interest paid on debt	(176,762)
Payments on long-term debt	<u>(55,000)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(231,762)</u>
Cash Flows from Investing Activities:	
Interest received on investments	<u>278</u>
Net Cash Provided (Used) by Investing Activities	<u>278</u>
Net Increase (Decrease) in Cash	(134)
Cash and Cash Equivalents and Restricted Cash, Beginning of Year	<u>46,606</u>
Cash and Cash Equivalents and Restricted Cash, End of Year	<u><u>\$46,472</u></u>
 <u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operations</u>	
Operating income (loss)	\$98,448
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	<u>132,902</u>
Net Cash Provided (used) for Operating Activities	<u><u>\$231,350</u></u>

TOWN OF SMYRNA, TENNESSEE

Capital Assets Used in the Operation of Governmental Funds

Schedule By Function and Activity

June 30, 2009

Function and Activity	Land	Buildings & Improvements	Improvements Other Than Buildings	Equipment	Infrastructure	Construction In Progress	Total
General government	\$1,570,040	5,575,456	860,062	2,904,456	169,957	21,777	11,101,748
Public safety:							
Police	216,060	3,624,245	-	3,725,930	-	-	7,566,235
Fire	155,690	4,925,574	110,829	4,517,651	-	-	9,709,744
Highways and streets	521,068	177,628	1,771,005	2,136,021	90,798,731	4,874,710	100,279,163
Stormwater	-	-	-	70,440	-	47,297	117,737
Recreation	2,155,442	5,054,601	12,357,232	2,546,809	1,179,189	802,184	24,095,457
Community development	-	3,284,725	-	154,441	-	-	3,439,166
Total governmental capital assets	<u>\$4,618,300</u>	<u>22,642,229</u>	<u>15,099,128</u>	<u>16,055,748</u>	<u>92,147,877</u>	<u>5,745,968</u>	<u>156,309,250</u>

TOWN OF SMYRNA, TENNESSEE

Capital Assets Used in the Operation of Governmental Funds

Schedule of Changes in Capital Assets By Function and Activity

For the Year Ended June 30, 2009

Function and Activity	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
General government	\$10,845,460	162,666	124,468	10,883,658
Public safety:				
Police	7,293,693	409,410	136,868	7,566,235
Fire	8,414,831	1,288,857	-	9,703,688
Highways and streets	94,109,989	6,124,262	-	100,234,251
Stormwater	32,342	175,995	-	208,337
Recreation	23,559,654	783,529	69,269	24,273,914
Community development	3,350,424	88,743	-	3,439,167
Total governmental capital assets	<u>\$147,606,393</u>	<u>9,033,462</u>	<u>330,605</u>	<u>156,309,250</u>

TOWN OF SMYRNA, TENNESSEE
Schedule of Cash and Cash Equivalents

All Funds

June 30, 2009

Major Governmental Funds

<u>Type of Investment or Account</u>	<u>Interest Rate</u>	<u>Amount</u>
<u>General Fund:</u>		
Demand deposits and savings	Various	\$1,799,113
Local Government Investment Pool	Various	10,584,592
Change funds	-	1,800
Total General Fund		<u>12,385,505</u>
<u>Capital Projects Fund</u>		
Demand deposits and savings	-	381,959
Total Capital Projects Fund		<u>381,959</u>

Nonmajor Governmental Funds

<u>Drug Fund:</u>		
Cash	-	100
Demand deposit	-	52,063
Total Drug Fund		<u>52,163</u>
<u>State Street Aid Fund:</u>		
Local Government Investment Pool	Various	110,727
Demand deposits and savings	Various	22,798
Total State Street Aid Fund		<u>133,525</u>
<u>Golf Course Fund:</u>		
Demand deposits and savings	Various	309,343
Change funds	-	1,171
Total Golf Course Fund		<u>310,514</u>
<u>Impact Fee Fund</u>		
Demand deposits and savings	Various	2,294,832
Total Impact Fee Fund		<u>2,294,832</u>
<u>Stormwater Fund</u>		
Demand deposits and savings	-	5,504
Total Stormwater Fund		<u>5,504</u>

Proprietary Funds

<u>Water and Sewer Fund:</u>		
Demand deposits and savings	Various	1,348,752
Local Government Investment Pool	Various	1,386,176
Change funds	-	600
Total Water and Sewer Fund		<u>2,735,528</u>
<u>Natural Gas Fund:</u>		
Local Government Investment Pool	Various	7,106,984
Demand deposits and savings	Various	4,174,557
Total Natural Gas Fund		<u>11,281,541</u>
<u>Internal Service Fund</u>		
Demand deposits and savings	Various	1,370,044
Total Internal Service Fund		<u>1,370,044</u>
Total Primary Government		<u>\$30,951,115</u>

Component Unit:

<u>Industrial Development Fund</u>		
Demand deposits and savings	-	\$46,472
Total Industrial Development Fund		<u>\$46,472</u>

TOWN OF SMYRNA, TENNESSEE

Schedule of Changes in Property Taxes Receivable

General Fund

For the Year Ended June 30, 2009

<u>Fiscal Year</u>	<u>Balance June 30, 2008</u>	<u>Adjustments/ Assessments</u>	<u>Collections</u>	<u>Balance June 30, 2009</u>
2008 - 2009	\$ -	7,224,521	7,001,251	223,270
2007 - 2008	187,197	-	142,543	44,654
2006 - 2007	48,512	-	24,953	23,559
2005 - 2006	7,184	-	2,561	4,623
2004 - 2005	7,431	-	746	6,685
2003 - 2004	8,381	-	460	7,921
2002 - 2003	7,542	-	1,060	6,482
2001 - 2002	9,524	-	257	9,267
2000 - 2001	4,953	-	123	4,830
1999 - 2000	2,010	-	87	1,923
1998 - 1999	3,490	(3,490)	-	-
	<u>\$286,224</u>	<u>7,221,031</u>	<u>7,174,041</u>	<u>333,214</u>
2008 - 2009**				<u>7,471,298</u>
				<u>\$7,804,512</u>

Fiscal year 2005-2006 and prior have been turned over to the County Clerk and Master for collection.

** Unlevied taxes receivable

TOWN OF SMYRNA, TENNESSEE

**Schedule of Maturities of Bond Indebtedness
and Interest Requirements**

General Obligation

June 30, 2009

Year Ending June 30,	1998 Public Building Authority Loan	2001 Public Building Authority Loan	2005 General Obligation Bonds	2006 General Obligation Bonds	2008 General Obligation Bonds	Interest Requirements	Total
2010	\$385,356	422,000	100,000	150,000	267,750	852,682	2,177,788
2011	404,609	-	400,000	250,000	273,105	790,799	2,118,513
2012	424,751	-	400,000	275,000	283,815	735,006	2,118,572
2013	445,100	-	400,000	300,000	294,525	676,887	2,116,512
2014	-	-	430,000	790,000	305,235	616,436	2,141,671
2015	-	-	440,000	820,000	313,267	557,170	2,130,437
2016	-	-	460,000	855,000	332,010	498,214	2,145,224
2017	-	-	500,000	885,000	348,075	437,686	2,170,761
2018	-	-	500,000	920,000	358,785	373,732	2,152,517
2019	-	-	520,000	955,000	374,850	306,020	2,155,870
2020	-	-	550,000	995,000	396,270	234,919	2,176,189
2021	-	-	-	1,030,000	417,690	159,686	1,607,376
2022	-	-	-	1,075,000	439,110	102,489	1,616,599
2023	-	-	-	-	460,530	41,951	502,481
2024	-	-	-	-	481,950	21,687	503,637
	<u>\$1,659,816</u>	<u>422,000</u>	<u>4,700,000</u>	<u>9,300,000</u>	<u>5,346,967</u>	<u>6,405,364</u>	<u>27,834,147</u>

TOWN OF SMYRNA, TENNESSEE

Schedule of Maturities of Indebtedness and Interest Requirements

Enterprise Fund

June 30, 2009

Year Ending June 30,	Water and Sewer Fund					Interest Requirements	Total
	Bond Issue						
	1998	2001	2003A	2008	2009		
2010	\$915,644	940,000	300,000	232,250	425,000	804,190	3,617,084
2011	961,391	980,000	310,000	236,895	450,000	692,018	3,630,304
2012	1,009,249	50,000	320,000	246,185	450,000	593,337	2,668,771
2013	1,060,900	55,000	330,000	255,475	450,000	509,595	2,660,970
2014	-	50,000	340,000	264,765	500,000	429,235	1,584,000
2015	-	55,000	355,000	271,732	500,000	392,068	1,573,800
2016	-	-	365,000	287,990	525,000	354,511	1,532,501
2017	-	-	380,000	301,925	525,000	315,330	1,522,255
2018	-	-	390,000	311,215	550,000	274,276	1,525,491
2019	-	-	-	325,150	575,000	231,053	1,131,203
2020	-	-	-	343,730	600,000	200,797	1,144,527
2021	-	-	-	362,310	600,000	167,204	1,129,514
2022	-	-	-	380,890	630,000	130,988	1,141,878
2023	-	-	-	399,470	700,000	91,614	1,191,084
2024	-	-	-	418,050	725,000	47,587	1,190,637
	<u>\$3,947,184</u>	<u>2,130,000</u>	<u>3,090,000</u>	<u>4,638,032</u>	<u>8,205,000</u>	<u>5,233,803</u>	<u>27,244,019</u>

TOWN OF SMYRNA, TENNESSEE

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2009

Federal Grants as Identified in the
Catalog of Federal Domestic Assistance:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Grantor Agency</u>	<u>Expenditures</u>
16.579	Edward Byrne Memorial Grant	U.S. Department of Justice	\$2,525
16.607	Bullet Proof Vest Grant	U.S. Department of Justice	3,023
20.205	Greenways Grant	Federal Highway Administration	14,554
20.600/20.607	Network Coordinator Grant	TN Department of Transportation	20,812
			<u>\$40,914</u>

This schedule was prepared using the accrual basis of accounting.

At June 30, 2008, there was a Department of Housing and Urban Development Home Investment Partnership Grant Note outstanding. (CFDA #14.239). The funds, in the amount of \$195,000 were passed to a subrecipient and the grant note is forgivable as long as the Town continues to meet the terms of the grant note through August 2019.

TOWN OF SMYRNA, TENNESSEE

Schedule of Federal and State Financial Assistance

For the Year Ended June 30, 2009

Federal Grants as Identified in the
Catalog of Federal Domestic Assistance:

CFDA Number	State Grant Number	Program Name	Grantor Agency	(Accrued) or Deferred Revenue at July 1, 2008	Program Adjustments, Income & Grant Receipts	Expenditures	(Accrued) or Deferred Revenue at June 30, 2009
16.579	2005-DJ-BX-0233 2007-DJ-BX-1001	Edward Byrne Memorial Grant	U.S. Department of Justice	(\$648)	648	2,525	(2,525)
16.607	N/A	Bulletproof Vest Grant	U.S. Department of Justice	(2,364)	5,387	3,023	-
20.205	HPP-7500	Greenways Grant	Federal Highway Administration	-	3,200	14,554	(11,354)
20.600/20.607	Z-08023671 Z-09214405	Network Coordinator Grant	TN department of Transportation	(1,358)	9,060	20,812	(13,110)
Total Federal Assistance				<u>(\$4,370)</u>	<u>18,295</u>	<u>40,914</u>	<u>(26,989)</u>
 State Grants:							
	Z-08200968	Aquatic Clean Stream Grant	TN Wildlife Resources Agency	\$0	1,000	1,000	-
Total State Assistance				<u>\$0</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>

This schedule was prepared using the accrual basis of accounting.

TOWN OF SMYRNA, TENNESSEE

Schedule of Utility Data

June 30, 2009

<u>Services</u>	<u>Number of Customers</u>
Water	13,249
Sewer	12,530
Natural Gas	9,502
Fire Hydrants	1,433
 <u>Rates</u>	
Water (in Town)	
First 2,000 gallons	\$6.75
2,001 - 5,000 gallons	2.12/1,000 gallons
5,001 - 10,000 gallons	2.41/1,000 gallons
thereafter	2.70/1,000 gallons
Water (outside Town)	
First 2,000 gallons	\$8.86
2,001 - 5,000 gallons	3.14/1,000 gallons
5,001 - 10,000 gallons	3.57/1,000 gallons
thereafter	4.00/1,000 gallons
Sewer (in Town)	
First 2,000 gallons	\$9.59
thereafter	2.55/1,000 gallons
Sewer (outside Town)	
First 2,000 gallons	\$14.31
thereafter	3.36/1,000 gallons
Natural Gas	
Residential and Small Commercial	\$2.00/first 400 cubic feet
Any excess at current market rate	

TOWN OF SMYRNA, TENNESSEE

Schedule of Unaccounted for Water

June 30, 2009

Water treated and purchased:		
Water pumped (potable)	3,124,671,000	
Water purchased	79,925,680	
	<hr/>	
Total Water Treated and Purchased		3,204,596,680
Accounted for water:		
Water sold	2,651,465,255	
Metered for consumption(in house usage)	0	
Fire department usage	689,725	
Flushing	33,085,924	
Tank cleaning / Filling	1,650,000	
Street cleaning	0	
Bulk sales	28,850,000	
Water bill adjustments	215,222,548	
	<hr/>	
Total Accounted for Water		2,930,963,452
Unaccounted for Water		273,633,228
Percent Unaccounted for Water		8.54%

Other See Below

Explanation of other

Line repairs	61,134,000
Lift station	1,468,000
WWTP	1,800,000
Fill sewer truck	86,300
	<hr/>
	64,488,300

All amounts included in this schedule are supported by documentation on file at the water system.
 If no support is on file for a line item or if the line item is not applicable, a "0" is shown.