

Exhibit A

Dickson County, Tennessee  
Balance Sheet  
Governmental Funds  
June 30, 2003

	General	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	Total Govern- mental Funds
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 0	\$ 4,350	\$ 4,350
Equity in Pooled Cash and Investments	535,710	1,653,994	4,438,086	1,538,444	8,166,234
Inventories	5,775	0	0	0	5,775
Accounts Receivable	2,076,818	2,910	0	71,933	2,151,661
Allowance for Uncollectibles	(463,302)	0	0	0	(463,302)
Due from Other Governments	269,210	362,657	69	210	632,146
Due from Other Funds	30,186	6,867	5,000	22,500	64,553
Property Taxes Receivable	7,749,260	835,715	4,406,442	455,839	13,447,256
Allowance for Uncollectible Property Taxes	(678,088)	(73,128)	(385,579)	(39,887)	(1,176,682)
Total Assets	\$ 9,525,569	\$ 2,789,015	\$ 8,464,018	\$ 2,053,389	\$ 22,831,991
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 2,864	\$ 185,070	\$ 0	\$ 3,422	\$ 191,356
Accrued Payroll	174,027	0	0	19,693	193,720
Payroll Deductions Payable	10,790	6,493	0	1,304	18,587
Retainage Payable	0	0	0	192,296	192,296
Due to Other Funds	27,500	30,000	0	6,917	64,417
Capital Outlay Notes Payable	0	0	35,737	0	35,737
Other Current Liabilities	0	68	0	0	68
Deferred Revenue - Current Property Taxes	6,725,904	725,352	3,824,534	395,642	11,671,432
Deferred Revenue - Delinquent Property Taxes	284,638	30,699	161,875	16,743	493,955
Other Deferred Revenues	1,593,223	184,977	69	0	1,778,269
Total Liabilities	\$ 8,818,946	\$ 1,162,659	\$ 4,022,215	\$ 636,017	\$ 14,639,837
<u>Fund Balances</u>					
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 78,305	\$ 78,305
Reserved for Alcohol and Drug Treatment	13,896	0	0	0	13,896
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	146,191	0	0	0	146,191
Reserved for Computer System - Register	38,331	0	0	0	38,331
Reserved for Automation Purposes - Circuit Court	741	0	0	0	741
Reserved for Automation Purposes - General Sessions Court	10,509	0	0	0	10,509
Reserved for Automation Purposes - Chancery Court	1,126	0	0	0	1,126
Reserved for Automation Purposes - Sheriff	9,055	0	0	0	9,055
Reserved for Other General Purposes	0	0	0	4,000	4,000
Unreserved:					
Undesignated	486,774	1,626,356	4,441,803	0	6,554,933
Undesignated in Nonmajor:					
Special Revenue Funds	0	0	0	603,667	603,667
Capital Projects Funds	0	0	0	731,400	731,400
Total Fund Balances	\$ 706,623	\$ 1,626,356	\$ 4,441,803	\$ 1,417,372	\$ 8,192,154
Total Liabilities And Fund Balances	\$ 9,525,569	\$ 2,789,015	\$ 8,464,018	\$ 2,053,389	\$ 22,831,991

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