

Exhibit A

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

	Major Funds				Nonmajor Funds	Total Govern- mental Funds
	General	Highway/ Public Works	General Debt Service	Education Debt Service	Other Govern- mental Funds	
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 56,660	\$ 56,660
Equity in Pooled Cash and Investments	1,498,653	796,675	1,753,681	2,843,494	1,452,409	8,344,912
Accounts Receivable	21,282	0	0	6,595	99,644	127,521
Due from Other Governments	382,564	512,400	0	0	189,065	1,084,029
Due from Other Funds	32,080	0	53,071	0	123,273	208,424
Property Taxes Receivable	5,515,142	1,307,525	0	1,670,726	5,518	8,498,911
Allowance for Uncollectible Property Taxes	(304,367)	(72,566)	0	(92,724)	(2,025)	(471,682)
Prepaid Items	143,152	0	0	0	0	143,152
Notes Receivable - Current	0	0	95,794	0	0	95,794
Advances to Other Funds	0	0	106,141	0	0	106,141
Total Assets	\$ 7,288,506	\$ 2,544,034	\$ 2,008,687	\$ 4,428,091	\$ 1,924,544	\$ 18,193,862
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 36,887	\$ 57,735	\$ 0	\$ 0	\$ 107,073	\$ 201,695
Contracts Payable	0	0	0	0	153,173	153,173
Retainage Payable	0	0	0	0	52,101	52,101
Due to Other Funds	84,686	38,587	0	0	85,151	208,424
Advances Payable to Other Funds	0	0	0	0	106,141	106,141
Deferred Revenue - Current Property Taxes	4,948,738	1,172,070	0	1,497,644	0	7,618,452
Deferred Revenue - Delinquent Property Taxes	247,645	59,435	0	75,944	3,301	386,325
Other Deferred Revenues	264,190	171,124	0	0	7,000	442,314
Total Liabilities	\$ 5,582,146	\$ 1,498,951	\$ 0	\$ 1,573,588	\$ 513,940	\$ 9,168,625
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 71,804	\$ 14,274	\$ 0	\$ 0	\$ 251,433	\$ 337,511
Reserved for Alcohol and Drug Treatment	142,221	0	0	0	0	142,221
Reserved for Computer System - Register	108,820	0	0	0	0	108,820
Reserved for Automation Purposes - Circuit Court	1,489	0	0	0	0	1,489
Reserved for Automation Purposes - General Sessions Court	7,736	0	0	0	0	7,736
Reserved for Automation Purposes - Chancery Court	1,207	0	0	0	0	1,207
Reserved for Automation Purposes - Sheriff	3,162	0	0	0	0	3,162
Reserved for Other General Purposes	0	0	106,141	0	0	106,141

(Continued)

