

Exhibit A

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

	Major Funds				Nonmajor Funds	Total Govern- mental Funds
	General	Solid Waste/ Sanitation	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>ASSETS</u>						
Cash	\$ 7,744	\$ 0	\$ 0	\$ 0	\$ 79,637	\$ 87,381
Equity in Pooled Cash and Investments	4,982,366	438,850	649,361	5,569,027	669,503	12,309,107
Accounts Receivable	255,308	0	1,083	0	735	257,126
Due from Other Governments	185,453	0	320,782	0	1,809	508,044
Due from Other Funds	93	0	1,523	0	0	1,616
Property Taxes Receivable	4,806,163	1,102,554	1,215,249	1,105,600	274,116	8,503,682
Allowance for Uncollectible Property Taxes	(135,580)	(32,218)	(28,538)	(33,152)	(7,587)	(237,075)
Total Assets	\$ 10,101,547	\$ 1,509,186	\$ 2,159,460	\$ 6,641,475	\$ 1,018,213	\$ 21,429,881
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 107,682	\$ 1,317	\$ 90,761	\$ 0	\$ 3,363	\$ 203,123
Accrued Payroll	0	0	32,984	0	0	32,984
Payroll Deductions Payable	11,410	0	17,962	0	0	29,372
Contracts Payable	0	0	0	0	19,485	19,485
Retainage Payable	0	0	0	0	51,543	51,543
Due to Other Funds	2,042	44,162	0	0	83	46,287
Due to State of Tennessee	0	4,747	0	0	0	4,747
Claims and Judgements Payable	44,108	0	0	0	0	44,108
Customer Deposits Payable	960	0	0	0	0	960
Deferred Revenue - Current Property Taxes	4,516,465	1,032,335	1,161,377	1,032,335	258,084	8,000,596
Deferred Revenue - Delinquent Property Taxes	119,889	29,199	18,488	32,289	6,489	206,354
Other Deferred Revenues	79,924	0	177,848	0	0	257,772
Total Liabilities	\$ 4,882,480	\$ 1,111,760	\$ 1,499,420	\$ 1,064,624	\$ 339,047	\$ 8,897,331

(Continued)

Exhibit A

Jefferson County, Tennessee
Balance Sheet
Governmental Funds (Cont.)

	Major Funds				Nonmajor Funds	Total Govern- mental Funds
	General	Solid Waste/ Sanitation	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>						
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 3,924	\$ 0	\$ 0	\$ 0	\$ 43,530	\$ 47,454
Reserved for Alcohol and Drug Treatment	81,376	0	0	0	0	81,376
Reserved for Litigation Tax - Jail, Workhouse, or Courtthouse	182,902	0	0	0	0	182,902
Reserved for Other General Purposes	28,215	0	0	0	0	28,215
Unreserved, Reported In:						
General Fund	4,922,650	0	0	0	0	4,922,650
Special Revenue Funds	0	397,426	660,040	0	144,741	1,202,207
Debt Service Funds	0	0	0	5,576,851	0	5,576,851
Capital Projects Funds	0	0	0	0	490,895	490,895
Total Fund Balances	\$ 5,219,067	\$ 397,426	\$ 660,040	\$ 5,576,851	\$ 679,166	\$ 12,532,550
Total Liabilities And Fund Balances	\$ 10,101,547	\$ 1,509,186	\$ 2,159,460	\$ 6,641,475	\$ 1,018,213	\$ 21,429,881

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