

Exhibit A-1

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

	Major Funds					Nonmajor	Total
	General	Highway/ Public Works	General Debt Service	General Capital Projects	Other Capital Projects #2	Other Govern- mental Funds	
<b>ASSETS</b>							
Cash	\$ 31,735	\$ 7,550	\$ 0	\$ 0	\$ 0	\$ 133,920	\$ 173,205
Equity in Pooled Cash and Investments	7,140,811	613,239	22,423,533	2,390,313	21,624,923	9,091,528	63,284,347
Inventories	57,719	0	0	0	0	0	57,719
Accounts Receivable	1,181,028	6,235	11,605	0	0	9,821	1,208,689
Allowance for Uncollectibles	(81,160)	0	0	0	0	0	(81,160)
Due from Other Governments	965,411	539,230	369,551	0	0	0	1,874,192
Due from Other Funds	166,209	2,764	22,672	947,590	0	0	1,139,235
Due from Component Units	54,390	0	520,954	0	0	0	576,344
Property Taxes Receivable	15,784,857	2,649,388	15,613,383	0	0	0	34,047,628
Allowance for Uncollectible Property Taxes	(764,735)	(131,374)	(789,624)	0	0	0	(1,685,733)
<b>Total Assets</b>	<b>\$ 24,536,265</b>	<b>\$ 3,687,032</b>	<b>\$ 38,172,074</b>	<b>\$ 3,337,903</b>	<b>\$ 21,624,923</b>	<b>\$ 9,235,269</b>	<b>\$ 100,593,466</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Accounts Payable	\$ 525,531	\$ 71,488	\$ 7,765	\$ 28,385	\$ 0	\$ 7,157	\$ 640,326
Payroll Deductions Payable	131,924	18,942	0	0	0	0	150,866
Contracts Payable	0	0	0	2,595,880	0	0	2,595,880
Due to Other Funds	24,612	365	0	0	0	1,113,357	1,138,334
Due to Component Units	18,700	0	0	0	0	0	18,700
Deferred Revenue - Current Property Taxes	14,404,407	2,400,735	14,061,445	0	0	0	30,866,587
Deferred Revenue - Delinquent Property Taxes	557,693	106,227	690,477	0	0	0	1,354,397
Other Deferred Revenues	1,129,834	345,051	181,529	0	0	0	1,656,414
<b>Total Liabilities</b>	<b>\$ 16,792,701</b>	<b>\$ 2,942,808</b>	<b>\$ 14,941,216</b>	<b>\$ 2,624,265</b>	<b>\$ 0</b>	<b>\$ 1,120,514</b>	<b>\$ 38,421,504</b>
<b>Fund Balances</b>							
Reserved for Encumbrances	\$ 303,982	\$ 0	\$ 0	\$ 4,933,297	\$ 0	\$ 0	\$ 5,237,279
Reserved for Alcohol and Drug Treatment	78,135	0	0	0	0	0	78,135
Reserved for Litigation Tax - Office of Public Defender	77	0	0	0	0	0	77
Reserved for Litigation Tax - Jail, Workhouse, or	0	0	456,161	0	0	0	456,161
Reserved for Courthouse and Jail Maintenance	35	0	0	0	0	0	35
Reserved for Computer System - Register	20,145	0	0	0	0	0	20,145
Reserved for Automation Purposes - General Sessions	6,483	0	0	0	0	0	6,483

(Continued)

Exhibit A-1

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

	Major Funds					Nonmajor	Total
	General	Highway/ Public Works	General Debt Service	General Capital Projects	Other Capital Projects #2	Other Govern- mental Funds	
<b>LIABILITIES AND FUND BALANCES (Cont.)</b>							
<b>Fund Balances (Cont.)</b>							
Reserved for Automation Purposes - Sheriff	\$ 16,427	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,427
Reserved for Fraud and Crimes Prosecution Act	19,651	0	0	0	0	0	19,651
Reserved for Other General Purposes	2,847	0	0	0	0	0	2,847
Unreserved, Reported In:							
General Fund	7,295,782	0	0	0	0	0	7,295,782
Special Revenue Funds	0	744,224	0	0	0	16,501	760,725
Debt Service Funds	0	0	22,774,697	0	0	0	22,774,697
Capital Projects Funds (Deficit)	0	0	0	(4,219,659)	21,624,923	8,098,254	25,503,518
<b>Total Fund Balances</b>	<b>\$ 7,743,564</b>	<b>\$ 744,224</b>	<b>\$ 23,230,858</b>	<b>\$ 713,638</b>	<b>\$ 21,624,923</b>	<b>\$ 8,114,755</b>	<b>\$ 62,171,962</b>
<b>Total Liabilities And Fund Balances</b>	<b>\$ 24,536,265</b>	<b>\$ 3,687,032</b>	<b>\$ 38,172,074</b>	<b>\$ 3,337,905</b>	<b>\$ 21,624,923</b>	<b>\$ 9,235,269</b>	<b>\$ 100,593,466</b>

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