

Exhibit A

Cannon County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2004

	Major Funds			Nonmajor Funds	Total Govern- mental Funds
	General	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 0	\$ 45,321	\$ 45,321
Equity in Pooled Cash and Investments	276,845	919,486	2,371,181	240,874	3,808,386
Accounts Receivable	400	0	0	0	400
Due from Other Governments	130,175	232,760	0	10,800	373,735
Due from Other Funds	788	0	13,286	6,800	20,874
Property Taxes Receivable	2,167,563	0	63,751	191,255	2,422,569
Allowance for Uncollectible Property Taxes	(31,018)	0	(912)	(2,737)	(34,667)
Total Assets	<u>\$ 2,544,753</u>	<u>\$ 1,152,246</u>	<u>\$ 2,447,306</u>	<u>\$ 492,313</u>	<u>\$ 6,636,618</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Due to Other Funds	\$ 6,800	\$ 0	\$ 0	\$ 13,286	\$ 20,086
Deferred Revenue - Current Property Taxes	2,011,307	0	59,156	177,468	2,247,931
Deferred Revenue - Delinquent Property Taxes	125,238	0	3,683	11,050	139,971
Other Deferred Revenues	17,665	113,660	0	5,400	136,725
Total Liabilities	<u>\$ 2,161,010</u>	<u>\$ 113,660</u>	<u>\$ 62,839</u>	<u>\$ 207,204</u>	<u>\$ 2,544,713</u>
<u>Fund Balances</u>					
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 668,600	\$ 668,600
Reserved for Purchase of Electronic Fingerprint Imaging System	0	0	0	14,007	14,007
Reserved for Alcohol and Drug Treatment	39,834	0	0	0	39,834
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	54,054	0	0	0	54,054
Reserved for Computer System - Register	8,239	0	0	0	8,239
Reserved for Automation Purposes - General Sessions Court	4,361	0	0	0	4,361
Reserved for Automation Purposes - Chancery Court	369	0	0	0	369
Reserved for Automation Purposes - Sheriff	2,658	0	0	0	2,658
Reserved for Capital Outlay	0	0	0	68,499	68,499
Reserved for Other General Purposes	6,000	0	0	0	6,000

(Continued)

Exhibit A

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

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)

Unreserved, Reported In:

General Fund
 Special Revenue Funds (Deficit)
 Debt Service Funds

Total Fund Balances

Total Liabilities And Fund Balances

Major Funds			Nonmajor Funds	Total Govern- mental Funds
General	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
\$ 268,228	\$ 0	\$ 0	\$ 0	\$ 268,228
0	1,038,586	0	(465,997)	572,589
0	0	2,384,467	0	2,384,467
<u>\$ 383,743</u>	<u>\$ 1,038,586</u>	<u>\$ 2,384,467</u>	<u>\$ 285,109</u>	<u>\$ 4,091,905</u>
<u>\$ 2,544,753</u>	<u>\$ 1,152,246</u>	<u>\$ 2,447,306</u>	<u>\$ 492,313</u>	<u>\$ 6,636,618</u>

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