

Exhibit A

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

	Major Funds					Nonmajor Funds	Total Governmental Funds
	General	Solid Waste/ Sanitation	Highway/ Public Works	General Debt Service	General Capital Projects	Other Governmental Funds	
ASSETS							
Cash	\$ 0	\$ 400	\$ 0	\$ 0	\$ 0	\$ 126,842	\$ 127,242
Equity in Pooled Cash and Investments	124,237	176,801	69,606	996,774	2,929	116,111	1,486,458
Accounts Receivable	24,497	25,795	0	0	0	0	50,292
Due from Other Governments	74,024	0	390,252	0	0	264	464,540
Due from Other Funds	350,743	0	0	194,096	0	0	544,839
Property Taxes Receivable	2,008,242	757,827	37,891	189,457	0	0	2,993,417
Allowance for Uncollectible Property Taxes	(110,675)	(41,764)	(2,088)	(10,441)	0	0	(164,968)
Total Assets	\$ 2,471,068	\$ 919,059	\$ 495,661	\$ 1,369,886	\$ 2,929	\$ 243,217	\$ 5,501,820
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable	\$ 0	\$ 48,643	\$ 215,376	\$ 0	\$ 0	\$ 0	\$ 264,019
Accrued Payroll	32,702	7,542	192	0	0	0	40,436
Payroll Deductions Payable	0	0	37	0	0	0	37
Due to Other Funds	0	192,693	1,403	0	350,000	743	544,839
Due to Component Units	1,000	0	0	0	0	0	1,000
Deferred Revenue - Current Property Taxes	1,814,308	684,644	34,232	171,161	0	0	2,704,345
Deferred Revenue - Delinquent Property Taxes	72,767	27,460	1,373	6,865	0	0	108,465
Other Deferred Revenues	15,464	0	195,409	0	0	0	210,873
Total Liabilities	\$ 1,936,241	\$ 960,982	\$ 448,022	\$ 178,026	\$ 350,000	\$ 743	\$ 3,874,014
Fund Balances							
Reserved for Encumbrances	\$ 7,001	\$ 0	\$ 0	\$ 0	\$ 130,183	\$ 0	\$ 137,184
Reserved for Purchase of Electronic Fingerprint Imaging System	0	0	0	0	0	59,784	59,784
Reserved for Alcohol and Drug Treatment	47,039	0	0	0	0	0	47,039
Reserved for Computer System - Register	12,555	0	0	0	0	0	12,555
Reserved for Automation Purposes - General Sessions Court	2,696	0	0	0	0	0	2,696
Reserved for Automation Purposes - Sheriff	1,335	0	0	0	0	0	1,335
Reserved for Long-Term Notes Receivable	0	0	0	69,930	0	0	69,930
Unreserved, Reported In:							
General Fund	464,201	0	0	0	0	0	464,201
Special Revenue Funds (Deficit)	0	(41,923)	47,639	0	0	182,690	188,406

(Continued)

Exhibit A

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

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)
 Unreserved, Reported In (Cont.):
 Debt Service Funds
 Capital Projects Funds (Deficit)
 Total Fund Balances

	Major Funds					Nonmajor Funds	Total Governmental Funds
	General	Solid Waste/ Sanitation	Highway/ Public Works	General Debt Service	General Capital Projects	Other Governmental Funds	
	\$ 0	\$ 0	\$ 0	\$ 1,121,930	\$ 0	\$ 0	\$ 1,121,930
	0	0	0	0	(477,254)	0	(477,254)
Total Fund Balances	\$ 534,827	\$ (41,923)	\$ 47,639	\$ 1,191,860	\$ (347,071)	\$ 242,474	\$ 1,627,806
Total Liabilities And Fund Balances	\$ 2,471,068	\$ 919,059	\$ 495,661	\$ 1,369,886	\$ 2,929	\$ 243,217	\$ 5,501,820

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