

Exhibit A

Cocke 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	\$ 97,067	\$ 97,067
Equity in Pooled Cash and Investments	1,199,818	871,455	4,999,707	492,543	7,563,523
Investments	0	0	0	789,256	789,256
Accounts Receivable	61,153	0	0	21,359	82,512
Due from Other Governments	164,889	317,457	177,588	6,232	666,166
Due from Other Funds	1,266	0	0	0	1,266
Property Taxes Receivable	5,758,090	613,715	974,724	0	7,346,529
Allowance for Uncollectible Property Taxes	(172,589)	(18,395)	(29,215)	0	(220,199)
Total Assets	<u>\$ 7,012,627</u>	<u>\$ 1,784,232</u>	<u>\$ 6,122,804</u>	<u>\$ 1,406,457</u>	<u>\$ 16,326,120</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 104,925	\$ 319,592	\$ 0	\$ 55,636	\$ 480,153
Accrued Payroll	108,088	33,930	0	10,782	152,800
Payroll Deductions Payable	32,792	8,725	0	1,998	43,515
Claims and Judgements Payable	15,000	0	0	0	15,000
Due to Other Funds	0	0	0	1,266	1,266
Deferred Revenue - Current Property Taxes	5,391,592	574,652	912,684	0	6,878,928
Deferred Revenue - Delinquent Property Taxes	144,753	15,429	24,504	0	184,686
Other Deferred Revenues	105,741	162,115	93,411	0	361,267
Total Liabilities	<u>\$ 5,902,891</u>	<u>\$ 1,114,443</u>	<u>\$ 1,030,599</u>	<u>\$ 69,682</u>	<u>\$ 8,117,615</u>
<u>Fund Balances</u>					
Reserved for Encumbrances	\$ 9,600	\$ 224,101	\$ 0	\$ 0	\$ 233,701
Reserved for Alcohol and Drug Treatment	46,299	0	0	0	46,299
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	127,242	0	0	0	127,242
Reserved for Automation Purposes - Circuit Court	858	0	0	0	858
Reserved for Automation Purposes - General Sessions Court	12,053	0	0	0	12,053
Reserved for Automation Purposes - Juvenile Court	729	0	0	0	729
Reserved for Automation Purposes - Chancery Court	628	0	0	0	628
Reserved for Capital Outlay	43,792	0	0	889,488	933,280
Unreserved, Reported In:					
General Fund	868,535	0	0	0	868,535
Special Revenue Funds	0	445,688	0	430,470	876,158
Debt Service Funds	0	0	5,092,205	16,817	5,109,022
Total Fund Balances	<u>\$ 1,109,736</u>	<u>\$ 669,789</u>	<u>\$ 5,092,205</u>	<u>\$ 1,336,775</u>	<u>\$ 8,208,505</u>
Total Liabilities and Fund Balances	<u>\$ 7,012,627</u>	<u>\$ 1,784,232</u>	<u>\$ 6,122,804</u>	<u>\$ 1,406,457</u>	<u>\$ 16,326,120</u>

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