

## Exhibit A

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

|  | Major Funds  |                             |                            | Nonmajor                            | Total        |
|--|--------------|-----------------------------|----------------------------|-------------------------------------|--------------|
|  | General      | Highway/<br>Public<br>Works | General<br>Debt<br>Service | Other<br>Govern-<br>mental<br>Funds |              |
| <b>ASSETS</b>  |              |                             |                            |                                     |              |
| Cash   | \$ 0         | \$ 0                        | \$ 0                       | \$ 1,069                            | \$ 1,069     |
| Equity in Pooled Cash and Investments                        | 1,017,461    | 965,754                     | 1,579,283                  | 587,645                             | 4,150,143    |
| Accounts Receivable  | 14,415       | 0                           | 4,767                      | 0                                   | 19,182       |
| Due from Other Governments                                   | 176,488      | 232,515                     | 69,901                     | 23,885                              | 502,789      |
| Due from Other Funds   | 46,069       | 0                           | 20,000                     | 0                                   | 66,069       |
| Property Taxes Receivable                                    | 2,204,979    | 0                           | 753,763                    | 0                                   | 2,958,742    |
| Allowance for Uncollectible Property Taxes                   | (77,888)     | 0                           | (26,612)                   | 0                                   | (104,500)    |
| Total Assets   | \$ 3,381,524 | \$ 1,198,269                | \$ 2,401,102               | \$ 612,599                          | \$ 7,593,494 |
| <b>LIABILITIES AND FUND BALANCES</b>                         |              |                             |                            |                                     |              |
| <u>Liabilities</u>   |              |                             |                            |                                     |              |
| Payroll Deductions Payable                                   | \$ 0         | \$ 78                       | \$ 0                       | \$ 0                                | \$ 78        |
| Due to Other Funds   | 20,000       | 0                           | 0                          | 46,069                              | 66,069       |
| Deferred Revenue - Current Property Taxes                    | 1,985,925    | 0                           | 678,948                    | 0                                   | 2,664,873    |
| Deferred Revenue - Delinquent Property Taxes                 | 129,416      | 0                           | 44,203                     | 0                                   | 173,619      |
| Other Deferred Revenues                                      | 36,904       | 116,257                     | 34,951                     | 15,727                              | 203,839      |
| Total Liabilities  | \$ 2,172,245 | \$ 116,335                  | \$ 758,102                 | \$ 61,796                           | \$ 3,108,478 |
| <u>Fund Balances</u>   |              |                             |                            |                                     |              |
| Reserved for Alcohol and Drug Treatment                      | \$ 11,919    | \$ 0                        | \$ 0                       | \$ 0                                | \$ 11,919    |
| Reserved for Litigation Tax - Jail, Workhouse, or Courthouse | 26,604       | 0                           | 0                          | 0                                   | 26,604       |
| Reserved for Computer System - Register                      | 23,278       | 0                           | 0                          | 0                                   | 23,278       |
| Reserved for Automation Purposes - Circuit Court             | 176          | 0                           | 0                          | 0                                   | 176          |
| Reserved for Automation Purposes - General Sessions Court    | 4,170        | 0                           | 0                          | 0                                   | 4,170        |
| Reserved for Automation Purposes - Chancery Court            | 1,404        | 0                           | 0                          | 0                                   | 1,404        |
| Reserved for Automation Purposes - Sheriff                   | 3,579        | 0                           | 0                          | 0                                   | 3,579        |
| Reserved for Capital Outlay                                  | 3,759        | 0                           | 0                          | 0                                   | 3,759        |
| Unreserved, Reported In:                                     |              |                             |                            |                                     |              |
| General Fund   | 1,134,390    | 0                           | 0                          | 0                                   | 1,134,390    |
| Special Revenue Funds  | 0            | 1,081,934                   | 0                          | 223,074                             | 1,305,008    |
| Debt Service Funds   | 0            | 0                           | 1,643,000                  | 0                                   | 1,643,000    |
| Capital Projects Funds                                       | 0            | 0                           | 0                          | 327,729                             | 327,729      |
| Total Fund Balances  | \$ 1,209,279 | \$ 1,081,934                | \$ 1,643,000               | \$ 550,803                          | \$ 4,485,016 |
| Total Liabilities And Fund Balances                          | \$ 3,381,524 | \$ 1,198,269                | \$ 2,401,102               | \$ 612,599                          | \$ 7,593,494 |

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