

Exhibit A

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

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Local Purpose Tax	Highway/Public Works	General Debt Service	Other Governmental Funds	
<b>ASSETS</b>						
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 78,653	\$ 78,653
Equity in Pooled Cash and Investments	1,060,096	1,708,454	492,099	632,170	56,197	3,949,016
Accounts Receivable	19,623	0	0	0	0	19,623
Due from Other Governments	155,246	184,932	261,734	0	9,260	611,172
Due from Other Funds	16,607	23,818	0	0	16,420	56,845
Due from Component Units	0	0	0	0	18,100	18,100
Property Taxes Receivable	1,994,744	0	0	168,588	0	2,163,332
Allowance for Uncollectible Property Taxes	(65,945)	0	0	(5,573)	0	(71,518)
<b>Total Assets</b>	<b>\$ 3,180,371</b>	<b>\$ 1,917,204</b>	<b>\$ 753,833</b>	<b>\$ 795,185</b>	<b>\$ 178,630</b>	<b>\$ 6,825,223</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts Payable	\$ 31,294	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,294
Retainage Payable	42,876	0	0	0	0	42,876
Due to Other Funds	25,808	0	0	23,818	207	49,833
Due to Component Units	59	0	0	0	0	59
Deferred Revenue - Current Property Taxes	1,861,890	0	0	157,360	0	2,019,250
Deferred Revenue - Delinquent Property Taxes	66,909	0	0	5,655	0	72,564
Other Deferred Revenues	63,521	97,422	124,690	0	0	285,633
<b>Total Liabilities</b>	<b>\$ 2,092,357</b>	<b>\$ 97,422</b>	<b>\$ 124,690</b>	<b>\$ 186,833</b>	<b>\$ 207</b>	<b>\$ 2,501,509</b>
<b>Fund Balances</b>						
Reserved for Encumbrances	\$ 92,504	\$ 0	\$ 0	\$ 0	\$ 0	\$ 92,504
Reserved for Alcohol and Drug Treatment	29,359	0	0	0	0	29,359
Reserved for Computer System - Register	996	0	0	0	0	996
Reserved for Automation Purposes - Circuit Court	4,784	0	0	0	0	4,784
Reserved for Automation Purposes - General Sessions Court	7,104	0	0	0	0	7,104
Reserved for Automation Purposes - Chancery Court	448	0	0	0	0	448
Reserved for Automation Purposes - Sheriff	2,715	0	0	0	0	2,715
Unreserved, Reported In:						
General Fund	950,104	0	0	0	0	950,104
Special Revenue Funds	0	1,819,782	629,143	0	178,423	2,627,348
Debt Service Funds	0	0	0	608,352	0	608,352
<b>Total Fund Balances</b>	<b>\$ 1,088,014</b>	<b>\$ 1,819,782</b>	<b>\$ 629,143</b>	<b>\$ 608,352</b>	<b>\$ 178,423</b>	<b>\$ 4,323,714</b>
<b>Total Liabilities And Fund Balances</b>	<b>\$ 3,180,371</b>	<b>\$ 1,917,204</b>	<b>\$ 753,833</b>	<b>\$ 795,185</b>	<b>\$ 178,630</b>	<b>\$ 6,825,223</b>

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