

Exhibit A

Fayette 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	\$ 53,431	\$ 53,431
Equity in Pooled Cash and Investments	2,210,044	575,184	5,138,006	530,619	8,453,853
Accounts Receivable	23,926	3,288	159	15,184	42,557
Due from Other Governments	194,016	404,362	0	0	598,378
Due from Other Funds	22,139	0	0	0	22,139
Property Taxes Receivable	4,444,460	783,895	473,082	0	5,701,437
Allowance for Uncollectible Property Taxes	(247,537)	(43,660)	(26,349)	0	(317,546)
Accrued Interest Receivable	0	0	0	5,120	5,120
Total Assets	\$ 6,647,048	\$ 1,723,069	\$ 5,584,898	\$ 604,354	\$ 14,559,369
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 22,139	\$ 22,139
Matured Interest on Bonds	0	0	142	0	142
Deferred Revenue - Current Property Taxes	4,062,588	716,542	432,434	0	5,211,564
Deferred Revenue - Delinquent Property Taxes	113,570	18,484	12,089	0	144,143
Other Deferred Revenues	0	201,931	0	42,052	243,983
Total Liabilities	\$ 4,176,158	\$ 936,957	\$ 444,665	\$ 64,191	\$ 5,621,971
<u>Fund Balances</u>					
Reserved for Encumbrances	\$ 0	\$ 149,291	\$ 0	\$ 0	\$ 149,291
Reserved for Alcohol and Drug Treatment	7,718	0	0	0	7,718
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	225,522	0	0	0	225,522
Reserved for Computer System - Register	29,453	0	0	0	29,453
Reserved for Automation Purposes - Circuit Court	2,531	0	0	0	2,531
Reserved for Automation Purposes - General Sessions Court	20,196	0	0	0	20,196
Reserved for Automation Purposes - Chancery Court	1,820	0	0	0	1,820

Exhibit A

(Continued)

Exhibit A

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

Fund Balances (Cont.)

Reserved for Automation Purposes - Sheriff
 Reserved for Other General Purposes
 Unreserved, Reported In:
 General Fund
 Special Revenue Funds
 Debt Service Funds
 Capital Projects Funds
 Total Fund Balances

Total Liabilities and Fund Balances

	Major Funds		Nonmajor Funds		Total
	Highway/ Public Works	General Debt Service	Other Govern- mental Funds		Govern- mental Funds
	General				
\$ 16,206	\$ 0	\$ 0	\$ 0	\$	16,206
7,500	0	0	0		7,500
2,159,944	0	0	0		2,159,944
0	636,821	0	529,147		1,165,968
0	0	5,140,233	0		5,140,233
0	0	0	11,016		11,016
<u>\$ 2,470,890</u>	<u>\$ 786,112</u>	<u>\$ 5,140,233</u>	<u>\$ 540,163</u>	<u>\$</u>	<u>8,937,398</u>
<u>\$ 6,647,048</u>	<u>\$ 1,723,069</u>	<u>\$ 5,584,898</u>	<u>\$ 604,354</u>	<u>\$</u>	<u>14,559,369</u>

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