

Exhibit A

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

	Major Funds			Nonmajor	Total
	General	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 0	\$ 110,663	\$ 110,663
Equity in Pooled Cash and Investments	846,590	1,548,446	743,644	667,394	3,806,074
Accounts Receivable	18,366	251	394	0	19,011
Due from Other Governments	69,488	522,596	0	0	592,084
Due from Other Funds	83	0	0	0	83
Property Taxes Receivable	2,165,644	0	252,263	0	2,417,907
Allowance for Uncollectible Property Taxes	(111,115)	0	(12,291)	0	(123,406)
Total Assets	<u>\$ 2,989,056</u>	<u>\$ 2,071,293</u>	<u>\$ 984,010</u>	<u>\$ 778,057</u>	<u>\$ 6,822,416</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 8,828	\$ 0	\$ 0	\$ 0	\$ 8,828
Payroll Deductions Payable	10,086	0	0	340	10,426
Cash Overdraft	0	0	0	10,048	10,048
Due to Other Funds	0	0	0	83	83
Due to State of Tennessee	4,327	0	0	0	4,327
Deferred Revenue - Current Property Taxes	1,920,802	0	225,976	0	2,146,778
Deferred Revenue - Delinquent Property Taxes	124,751	0	12,380	0	137,131
Other Deferred Revenues	37,073	161,884	0	0	198,957
Total Liabilities	<u>\$ 2,105,867</u>	<u>\$ 161,884</u>	<u>\$ 238,356</u>	<u>\$ 10,471</u>	<u>\$ 2,516,578</u>
<u>Fund Balances</u>					
Reserved for Alcohol and Drug Treatment	\$ 70,665	\$ 0	\$ 0	\$ 0	\$ 70,665
Reserved for Courthouse and Jail Maintenance	52,085	0	0	0	52,085
Reserved for Computer System - Register	21,058	0	0	0	21,058
Reserved for Automation Purposes - Circuit Court	66	0	0	0	66
Reserved for Automation Purposes - General Sessions Court	11,936	0	0	0	11,936
Reserved for Automation Purposes - Juvenile Court	950	0	0	0	950
Reserved for Automation Purposes - Chancery Court	1,136	0	0	0	1,136
Reserved for Automation Purposes - Sheriff	838	0	0	0	838
Reserved for Capital Outlay	0	0	0	23,500	23,500
Reserved for Other General Purposes	264	0	0	589,601	589,865
Unreserved, Reported In:					
General Fund	724,191	0	0	0	724,191
Special Revenue Funds	0	1,909,409	0	153,792	2,063,201
Debt Service Funds	0	0	745,654	0	745,654
Capital Projects Funds	0	0	0	693	693
Total Fund Balances	<u>\$ 883,189</u>	<u>\$ 1,909,409</u>	<u>\$ 745,654</u>	<u>\$ 767,586</u>	<u>\$ 4,305,838</u>
Total Liabilities And Fund Balances	<u>\$ 2,989,056</u>	<u>\$ 2,071,293</u>	<u>\$ 984,010</u>	<u>\$ 778,057</u>	<u>\$ 6,822,416</u>

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