

Exhibit A

Hickman 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	\$ 325	\$ 325
Equity in Pooled Cash and Investments	838,475	252,018	827,386	313,665	2,231,544
Accounts Receivable	29,028	0	411	780,467	809,906
Allowance for Uncollectibles	0	0	0	(464,785)	(464,785)
Due from Other Governments	80,197	334,222	84,754	0	499,173
Due from Other Funds	565	0	0	0	565
Property Taxes Receivable	3,515,012	210,163	891,821	0	4,616,996
Allowance for Uncollectible Property Taxes	(293,865)	(17,673)	(81,677)	0	(393,215)
Notes Receivable - Long-term	0	0	314,000	0	314,000
Total Assets	\$ 4,169,412	\$ 778,730	\$ 2,036,695	\$ 629,672	\$ 7,614,509
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Claims and Judgements Payable	\$ 0	\$ 6,500	\$ 0	\$ 0	\$ 6,500
Due to Other Funds	0	0	0	525	525
Due to Component Units	18,100	0	0	0	18,100
Deferred Revenue - Current Property Taxes	3,110,515	185,702	766,022	0	4,062,239
Deferred Revenue - Delinquent Property Taxes	97,896	6,055	39,360	0	143,311
Other Deferred Revenues	57,878	165,447	37,213	49,659	310,197
Total Liabilities	\$ 3,284,389	\$ 363,704	\$ 842,595	\$ 50,184	\$ 4,540,872
<u>Fund Balances</u>					
Reserved for Encumbrances	\$ 28,769	\$ 0	\$ 0	\$ 0	\$ 28,769
Reserved for Purchase of Electronic					
Fingerprint Imaging System	0	0	0	5,411	5,411
Reserved for Alcohol and Drug Treatment	41,790	0	0	0	41,790
Reserved for Courthouse and Jail Maintenance	148,665	0	0	0	148,665
Reserved for Computer System - Register	16,787	0	0	0	16,787
Reserved for Automation Purposes - Circuit Court	512	0	0	0	512
Reserved for Automation Purposes -					
General Sessions Court	16,234	0	0	0	16,234
Reserved for Automation Purposes - Chancery Court	3,174	0	0	0	3,174
Reserved for Automation Purposes - Sheriff	549	0	0	0	549
Reserved for Long-term Notes Receivable	0	0	314,000	0	314,000
Unreserved, Reported In:					
General Fund	628,543	0	0	0	628,543
Special Revenue Funds	0	415,026	0	236,882	651,908
Debt Service Funds	0	0	880,100	68,994	949,094
Capital Projects Funds	0	0	0	268,201	268,201
Total Fund Balances	\$ 885,023	\$ 415,026	\$ 1,194,100	\$ 579,488	\$ 3,073,637
Total Liabilities And Fund Balances	\$ 4,169,412	\$ 778,730	\$ 2,036,695	\$ 629,672	\$ 7,614,509

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