

Exhibit A

Hickman County, Tennessee
Balance Sheet - Governmental Funds
Hickman County School Department
June 30, 2004

	Major Fund	Nonmajor Funds	Total Govern- mental Funds
	General Purpose School	Other Govern- mental Funds	
<u>ASSETS</u>			
Cash	\$ 0	\$ 2,503	\$ 2,503
Equity in Pooled Cash and Investments	5,202,734	795,509	5,998,243
Due from Other Governments	274,523	55,093	329,616
Due from Primary Government	18,100	0	18,100
Property Taxes Receivable	2,835,082	0	2,835,082
Allowance for Uncollectible Property Taxes	(258,593)	0	(258,593)
Total Assets	<u>\$ 8,071,846</u>	<u>\$ 853,105</u>	<u>\$ 8,924,951</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Deferred Revenue - Current Property Taxes	\$ 2,437,344	\$ 0	\$ 2,437,344
Deferred Revenue - Delinquent Property Taxes	123,127	0	123,127
Other Deferred Revenues	105,237	0	105,237
Total Liabilities	<u>\$ 2,665,708</u>	<u>\$ 0</u>	<u>\$ 2,665,708</u>
<u>Fund Balances</u>			
Other Local Education Reserves	\$ 15,001	\$ 0	\$ 15,001
Reserved for Career Ladder - Extended Contract	30,264	0	30,264
Reserved for BEP Non-Classroom	732,736	0	732,736
Reserved for Title I Grants to Local Education Agencies	0	5,114	5,114
Reserved for Innovative Education Program Strategies	0	2,283	2,283
Reserved for Special Education - Grants to States	0	85,590	85,590
Other Federal Reserves	0	10,183	10,183
Unreserved, Reported In:			
General Fund	4,628,137	0	4,628,137
Special Revenue Funds	0	749,935	749,935
Total Fund Balances	<u>\$ 5,406,138</u>	<u>\$ 853,105</u>	<u>\$ 6,259,243</u>
Total Liabilities And Fund Balances	<u>\$ 8,071,846</u>	<u>\$ 853,105</u>	<u>\$ 8,924,951</u>

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