

Exhibit A

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

	Major Funds					Nonmajor Funds	Total Governmental Funds
	General	Solid Waste/ Sanitation	Highway/ Public Works	General Debt Service	General Capital Projects	Other Govern- mental Funds	
<b><u>ASSETS</u></b>							
Cash	\$ 3,856	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,223	\$ 24,079
Equity in Pooled Cash and Investments	2,680,203	285,610	1,503,825	2,202,007	943,707	193,087	7,808,439
Accounts Receivable	516	1,347	1,926	0	0	0	3,789
Due from Other Governments	261,491	1,926	287,278	0	0	0	550,695
Due from Other Funds	20,223	0	3,254	0	18,700	0	42,177
Property Taxes Receivable	1,769,208	584,471	300,133	1,089,959	173,762	142,139	4,059,672
Allowance for Uncollectible Property Taxes	(40,868)	(13,501)	(6,933)	(25,178)	(4,014)	(3,804)	(94,298)
Notes Receivable - Current	6,250	0	0	0	0	0	6,250
Total Assets	\$ 4,700,879	\$ 859,853	\$ 2,089,483	\$ 3,266,788	\$ 1,132,155	\$ 351,645	\$ 12,400,803
<b><u>LIABILITIES AND FUND BALANCES</u></b>							
<b><u>Liabilities</u></b>							
Accounts Payable	\$ 26,116	\$ 15,042	\$ 0	\$ 186	\$ 0	\$ 250	\$ 41,594
Payroll Deductions Payable	0	85	1	0	0	0	86
Contracts Payable	0	0	0	0	24,967	0	24,967
Retainage Payable	23,706	0	0	0	1,841	0	25,547
Due to Other Funds	2,168	919	0	18,700	0	20,390	42,177
Capital Outlay Notes Payable	0	0	0	0	0	6,250	6,250
Deferred Revenue - Current Property Taxes	1,667,115	550,744	282,814	1,027,062	163,735	131,775	3,823,245
Deferred Revenue - Delinquent Property Taxes	56,249	18,582	9,542	34,654	5,524	6,027	130,578
Other Deferred Revenues	174,695	0	143,639	0	0	0	318,334
Total Liabilities	\$ 1,950,049	\$ 585,372	\$ 435,996	\$ 1,080,602	\$ 196,067	\$ 164,692	\$ 4,412,778

(Continued)

Exhibit A

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

	Major Funds				Nonmajor	Total	
	General	Solid Waste/ Sanitation	Highway/ Public Works	General Debt Service	General Capital Projects		Other Govern- mental Funds
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>							
<u>Fund Balances</u>							
Reserved for Encumbrances	\$ 303,479	\$ 0	\$ 0	\$ 0	\$ 303,289	\$ 0	\$ 606,768
Reserved for Alcohol and Drug Treatment	33,522	0	0	0	0	0	33,522
Reserved for Litigation Tax - Jail, Workhouse, or Courtthouse	89,294	0	0	0	0	0	89,294
Reserved for Computer System - Register	617	0	0	0	0	0	617
Reserved for Automation Purposes - Circuit Court	299	0	0	0	0	0	299
Reserved for Automation Purposes - General Sessions Court	6,076	0	0	0	0	0	6,076
Reserved for Long-Term Notes Receivable	6,250	0	0	0	0	0	6,250
Unreserved, Reported In:							
General Fund	2,311,293	0	0	0	0	0	2,311,293
Special Revenue Funds	0	274,481	1,653,487	0	0	116,037	2,044,005
Debt Service Fund	0	0	0	2,186,186	0	0	2,186,186
Capital Projects Funds	0	0	0	0	632,799	70,916	703,715
Total Fund Balances	<u>\$ 2,750,830</u>	<u>\$ 274,481</u>	<u>\$ 1,653,487</u>	<u>\$ 2,186,186</u>	<u>\$ 936,088</u>	<u>\$ 186,953</u>	<u>\$ 7,988,025</u>
Total Liabilities And Fund Balances	<u>\$ 4,700,879</u>	<u>\$ 859,853</u>	<u>\$ 2,089,483</u>	<u>\$ 3,266,788</u>	<u>\$ 1,132,155</u>	<u>\$ 351,645</u>	<u>\$ 12,400,803</u>

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