

Exhibit A

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

	Major Funds				Nonmajor	Total
	General	Solid Waste/ Sanitation	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<b>ASSETS</b>						
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,528	\$ 5,528
Equity in Pooled Cash and Investments	458,083	178,150	446,701	2,286,712	171,088	3,540,734
Accounts Receivable	0	0	853	0	60	913
Due from Other Governments	82,793	3,140	246,133	0	0	332,066
Due from Other Funds	74,838	0	1,491	0	0	76,329
Due from Component Units	0	0	3,969	0	0	3,969
Property Taxes Receivable	1,240,960	362,404	131,783	98,838	0	1,833,985
Allowance for Uncollectible Property Taxes	(34,335)	(10,027)	(3,646)	(2,735)	0	(50,743)
<b>Total Assets</b>	<b>\$ 1,822,339</b>	<b>\$ 533,667</b>	<b>\$ 827,284</b>	<b>\$ 2,382,815</b>	<b>\$ 176,676</b>	<b>\$ 5,742,781</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<u>Liabilities</u>						
Accounts Payable	\$ 53,351	\$ 12,716	\$ 0	\$ 0	\$ 0	\$ 66,067
Payroll Deductions Payable	2,881	634	0	0	4	3,519
Claims and Judgements Payable	0	0	0	0	17,326	17,326
Due to Other Funds	1,491	0	0	69,250	5,588	76,329
Capital Outlay Notes Payable	0	0	0	2,198	0	2,198
Deferred Revenue - Current Property Taxes	1,196,696	349,478	127,083	95,312	0	1,768,569
Deferred Revenue - Delinquent Property Taxes	9,929	2,899	1,054	791	0	14,673
Other Deferred Revenues	18,138	0	120,297	0	0	138,435
<b>Total Liabilities</b>	<b>\$ 1,282,486</b>	<b>\$ 365,727</b>	<b>\$ 248,434</b>	<b>\$ 167,551</b>	<b>\$ 22,918</b>	<b>\$ 2,087,116</b>
<u>Fund Balances</u>						
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	\$ 70,920	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70,920
Reserved for Computer System - Register	10,844	0	0	0	0	10,844
Reserved for Automation Purposes - Circuit Court	82	0	0	0	0	82
Reserved for Automation Purposes - General Sessions Court	1,078	0	0	0	0	1,078
Reserved for Automation Purposes - Sheriff	7	0	0	0	0	7
Reserved for Capital Outlay	2,372	0	0	0	0	2,372
Unreserved, Reported In:						
General Fund	454,550	0	0	0	0	454,550
Special Revenue Funds	0	167,940	578,850	0	16,503	763,293
Debt Service Funds	0	0	0	2,215,264	0	2,215,264

(Continued)

Exhibit A

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

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)  
 Unreserved, Reported In (Cont.):  
 Capital Projects Funds  
 Total Fund Balances  
  
 Total Liabilities and Fund Balances

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

	Major Funds			Nonmajor	Total
	General	Solid Waste/ Sanitation	Highway/ Public Works	Other Govern- mental Funds	
	\$ 0	\$ 0	\$ 0	\$ 137,255	\$ 137,255
	\$ 539,853	\$ 167,940	\$ 578,850	\$ 2,215,264	\$ 3,655,665
	\$ 1,822,339	\$ 533,667	\$ 827,284	\$ 2,382,815	\$ 5,742,781