

Exhibit A

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

	Major Funds				Nonmajor Funds	Total Govern- mental Funds
	General	Solid Waste/ Sanitation	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
ASSETS						
Cash	\$ 6,636	\$ 0	\$ 0	\$ 0	\$ 99,549	\$ 106,185
Equity in Pooled Cash and Investments	3,961,632	511,920	680,787	6,114,476	743,627	12,012,442
Accounts Receivable	161,269	0	13,527	124,609	347	299,752
Due from Other Governments	72,942	0	427,476	0	0	500,418
Due from Other Funds	648	26,845	1,037	0	0	28,530
Property Taxes Receivable	5,083,489	1,239,766	1,233,102	1,102,014	275,503	8,933,874
Allowance for Uncollectible Property Taxes	(118,663)	(29,666)	(28,018)	(26,370)	(6,592)	(209,309)
Total Assets	\$ 9,167,953	\$ 1,748,865	\$ 2,327,911	\$ 7,314,729	\$ 1,112,434	\$ 21,671,892
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	\$ 95,526	\$ 1,322	\$ 57,518	\$ 0	\$ 0	\$ 154,366
Accrued Payroll	0	10,089	62,838	0	0	72,927
Payroll Deductions Payable	14,478	26	0	0	0	14,504
Due to Other Funds	0	45,950	0	0	382	46,332
Due to State of Tennessee	6,930	0	0	0	0	6,930
Current Liabilities Payable from Restricted Assets:						
Customer Deposits Payable	1,760	0	0	0	0	1,760
Deferred Revenue - Current Property Taxes	4,789,282	1,164,960	1,164,960	1,035,520	258,880	8,413,602
Deferred Revenue - Delinquent Property Taxes	144,357	37,120	32,995	32,995	8,249	255,716
Other Deferred Revenues	4,284	0	142,154	124,380	0	270,818
Total Liabilities	\$ 5,056,617	\$ 1,259,467	\$ 1,460,465	\$ 1,192,895	\$ 267,511	\$ 9,236,955
Fund Balances						
Reserved for Encumbrances	\$ 63,093	\$ 0	\$ 0	\$ 0	\$ 723,485	\$ 786,578
Reserved for Alcohol and Drug Treatment	93,570	0	0	0	0	93,570
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	216,408	0	0	0	0	216,408
Other Federal Reserves	0	0	0	0	21,965	21,965
Reserved for Other General Purposes	22,616	0	0	0	0	22,616
Unreserved, Reported In:						
General Fund	3,715,649	0	0	0	0	3,715,649
Special Revenue Funds	0	489,398	867,446	0	154,213	1,511,057
Debt Service Funds	0	0	0	6,121,834	0	6,121,834

(Continued)

Exhibit A

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

LIABILITIES AND FUND BALANCES (Cont.)

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

 Total Liabilities and Fund Balances

Major Funds				Nonmajor Funds	Total Govern- mental Funds
General	Solid Waste/ Sanitation	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
\$ 0	\$ 0	\$ 0	\$ 0	(54,740)	(54,740)
\$ 4,111,336	\$ 489,398	\$ 867,446	\$ 6,121,834	\$ 844,923	\$ 12,434,937
\$ 9,167,953	\$ 1,748,865	\$ 2,327,911	\$ 7,314,729	\$ 1,112,434	\$ 21,671,892

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