

Exhibit A

Lewis 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	\$ 16	\$ 147	\$ 0	\$ 400	\$ 563
Equity in Pooled Cash and Investments	406,597	1,024,228	289,176	419,531	2,139,532
Accounts Receivable	1,439	96,786	14	34,315	132,554
Due from Other Governments	163,156	231,987	61,323	21,255	477,721
Due from Other Funds	400	0	0	0	400
Property Taxes Receivable	1,502,009	97,107	230,583	0	1,829,699
Allowance for Uncollectible Property Taxes	(58,580)	(2,988)	(7,142)	0	(68,710)
Prepaid Items	0	0	800	0	800
Total Assets	\$ 2,015,037	\$ 1,447,267	\$ 574,754	\$ 475,501	\$ 4,512,559
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 4,716	\$ 104,904	\$ 0	\$ 0	\$ 109,620
Payroll Deductions Payable	70	575	0	0	645
Due to Other Funds	0	0	0	400	400
Deferred Revenue - Current Property Taxes	1,409,232	92,957	220,619	0	1,722,808
Deferred Revenue - Delinquent Property Taxes	31,783	1,080	2,623	0	35,486
Other Deferred Revenues	83,424	203,373	30,342	14,402	331,541
Total Liabilities	\$ 1,529,225	\$ 402,889	\$ 253,584	\$ 14,802	\$ 2,200,500
<u>Fund Balances</u>					
Reserved for Encumbrances	\$ 11,209	\$ 90,187	\$ 0	\$ 0	\$ 101,396
Reserved for Purchase of Electronic Fingerprint Imaging System	0	0	0	17,574	17,574
Reserved for Alcohol and Drug Treatment	15,438	0	0	0	15,438
Reserved for Drug Court	1,138	0	0	0	1,138
Reserved for Computer System - Register	20,190	0	0	0	20,190
Reserved for Automation Purposes - Circuit Court	234	0	0	0	234
Reserved for Automation Purposes - General Sessions Court	2,122	0	0	0	2,122
Reserved for Automation Purposes - Chancery Court	1,124	0	0	0	1,124
Reserved for Automation Purposes - Sheriff	1,537	0	0	0	1,537
Other Local Education Reserves	0	0	220,507	0	220,507
Reserved for Capital Outlay	231,242	0	0	0	231,242
Reserved for Other General Purposes	67,519	0	0	94,363	161,882
Unreserved, Reported In:					
General Fund	134,059	0	0	0	134,059
Special Revenue Funds	0	954,191	0	348,762	1,302,953
Debt Service Funds	0	0	100,663	0	100,663
Total Fund Balances	\$ 485,812	\$ 1,044,378	\$ 321,170	\$ 460,699	\$ 2,312,059
Total Liabilities and Fund Balances	\$ 2,015,037	\$ 1,447,267	\$ 574,754	\$ 475,501	\$ 4,512,559

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