

Exhibit A

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

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Highway/ Public Works	General Debt Service	General Capital Projects	Other Governmental Funds	
<b>ASSETS</b>						
Cash	\$ 150	\$ 0	\$ 0	\$ 0	\$ 1,150	\$ 1,300
Equity in Pooled Cash and Investments	2,006,094	574,272	5,583,766	5,500,597	592,106	14,256,835
Accounts Receivable	706,819	1,494	4,270	0	53,944	766,527
Allowance for Uncollectibles	(438,121)	0	0	0	0	(438,121)
Due from Other Governments	402,720	311,433	256,052	0	0	970,205
Due from Other Funds	1,282	0	0	0	0	1,282
Property Taxes Receivable	3,805,991	313,434	1,208,961	0	0	5,328,386
Allowance for Uncollectible Property Taxes	(106,995)	(8,812)	(33,986)	0	0	(149,793)
<b>Total Assets</b>	<b>\$ 6,377,940</b>	<b>\$ 1,191,821</b>	<b>\$ 7,019,063</b>	<b>\$ 5,500,597</b>	<b>\$ 647,200</b>	<b>\$ 20,736,621</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts Payable	\$ 61,836	\$ 0	\$ 0	\$ 6,425	\$ 24,487	\$ 92,748
Payroll Deductions Payable	1,236	0	0	0	0	1,236
Contracts Payable	0	0	0	606,192	0	606,192
Retainage Payable	250	0	0	64,155	0	64,405
Due to Other Funds	0	0	0	0	1,282	1,282
Due to State of Tennessee	0	0	0	0	94	94
Matured Bonds Payable	0	0	5,000	0	0	5,000
Matured Interest on Bonds	0	0	3,108	0	0	3,108
Current Liabilities Payable from Restricted Assets:						
Other Payables from Restricted Assets	0	30,050	0	0	0	30,050
Deferred Revenue - Current Property Taxes	3,500,839	288,304	1,112,031	0	0	4,901,174
Deferred Revenue - Delinquent Property Taxes	168,829	13,902	53,635	0	0	236,366
Other Deferred Revenues	302,559	135,571	128,026	0	0	566,156
<b>Total Liabilities</b>	<b>\$ 4,035,549</b>	<b>\$ 467,827</b>	<b>\$ 1,301,800</b>	<b>\$ 676,772</b>	<b>\$ 25,863</b>	<b>\$ 6,507,811</b>
<b>Fund Balances</b>						
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 5,028,158	\$ 0	\$ 5,028,158
Reserved for Alcohol and Drug Treatment	46,358	0	0	0	0	46,358
Reserved for Automation Purposes - General Sessions Court	10,890	0	0	0	0	10,890
Reserved for Automation Purposes - Juvenile Court	751	0	0	0	0	751
Reserved for Automation Purposes - Chancery Court	4,478	0	0	0	0	4,478

(Continued)

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

	Major Funds				Nonmajor	Total
	General	Highway/ Public Works	General Debt Service	General Capital Projects	Other Govern- mental Funds	
Reserved for Automation Purposes - Other Courts	\$ 186	\$ 0	\$ 0	\$ 0	\$ 0	\$ 186
Other Local Education Reserves	0	0	2,700,740	0	0	2,700,740
Unreserved, Reported In:						
General Fund	2,279,728	0	0	0	0	2,279,728
Special Revenue Funds	0	723,994	0	0	621,337	1,345,331
Debt Service Funds	0	0	3,016,523	0	0	3,016,523
Capital Projects Funds (Deficit)	0	0	0	(204,333)	0	(204,333)
<b>Total Fund Balances</b>	<b>\$ 2,342,391</b>	<b>\$ 723,994</b>	<b>\$ 5,717,263</b>	<b>\$ 4,823,825</b>	<b>\$ 621,337</b>	<b>\$ 14,228,810</b>
<b>Total Liabilities And Fund Balances</b>	<b>\$ 6,377,940</b>	<b>\$ 1,191,821</b>	<b>\$ 7,019,063</b>	<b>\$ 5,500,597</b>	<b>\$ 647,200</b>	<b>\$ 20,736,621</b>

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)

Reserved for Automation Purposes - Other Courts  
 Other Local Education Reserves  
 Unreserved, Reported In:  
 General Fund  
 Special Revenue Funds  
 Debt Service Funds  
 Capital Projects Funds (Deficit)  
 Total Fund Balances

Total Liabilities And Fund Balances

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