

Exhibit A

Meigs 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 Govern- mental Funds	
ASSETS						
Cash	\$ 16,299	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,299
Equity in Pooled Cash and Investments	310,264	107,826	16,362	1,959	46,029	482,440
Accounts Receivable	1,771	0	0	12,193	0	13,964
Due from Other Governments	87,369	225,827	25,162	0	0	338,358
Due from Other Funds	3,257	0	0	0	0	3,257
Property Taxes Receivable	1,173,498	0	366,718	0	0	1,540,216
Allowance for Uncollectible Property Taxes	(20,426)	0	(6,384)	0	0	(26,810)
Total Assets	\$ 1,572,032	\$ 333,653	\$ 401,858	\$ 14,152	\$ 46,029	\$ 2,367,724
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	\$ 10,500	\$ 0	\$ 0	\$ 15,263	\$ 0	\$ 25,763
Payroll Deductions Payable	4,549	2,550	0	0	0	7,099
Contracts Payable	0	0	0	66,370	0	66,370
Retainage Payable	0	0	0	132,151	0	132,151
Due to Other Funds	0	3,257	0	0	0	3,257
Matured Interest on Bonds	0	0	465	0	0	465
Deferred Revenue - Current Property Taxes	1,085,329	0	339,165	0	0	1,424,494
Deferred Revenue - Delinquent Property Taxes	58,964	0	18,426	0	0	77,390
Other Deferred Revenues	22,884	109,890	12,516	0	0	145,290
Total Liabilities	\$ 1,182,226	\$ 115,697	\$ 370,572	\$ 213,784	\$ 0	\$ 1,882,279
Fund Balances						
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 156,120	\$ 535,925	\$ 692,045
Reserved for Purchase of Electronic Fingerprint Imaging System	0	0	0	0	8,384	8,384
Reserved for Alcohol and Drug Treatment	27,031	0	0	0	0	27,031
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	36,497	0	0	0	0	36,497
Reserved for Courthouse and Jail Maintenance	44,733	0	0	0	0	44,733
Reserved for Computer System - Register	36,075	0	0	0	0	36,075
Reserved for Capital Outlay	4,456	0	0	0	0	4,456
Unreserved, Reported In:						
General Fund	241,014	0	0	0	0	241,014

(Continued)

Exhibit A

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

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)

Unreserved, Reported In (Cont.):

Special Revenue Funds

Debt Service Funds

Capital Projects Funds (Deficit)

Total Fund Balances

Total Liabilities And Fund Balances

	Major Funds			Nonmajor	Total		
	General	Highway/ Public Works	General Debt Service	General Capital Projects		Other Govern- mental Funds	Govern- mental Funds
	\$	0	\$ 217,956	\$ 0	\$ 0	\$ 37,645	\$ 255,601
		0	0	31,286	0	0	31,286
		0	0	0	(355,752)	(535,925)	(891,677)
	\$	389,806	\$ 217,956	\$ 31,286	\$ (199,632)	\$ 46,029	\$ 485,445
	\$	1,572,032	\$ 333,653	\$ 401,858	\$ 14,152	\$ 46,029	\$ 2,367,724

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