

Exhibit A

Overton 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	\$ 0	\$ 0	\$ 0	\$ 150	\$ 150
Equity in Pooled Cash and Investments	1,630,475	345,408	897,559	245,609	3,119,051
Accounts Receivable	44,814	0	0	37,482	82,296
Due from Other Governments	288,539	266,697	0	71,224	626,460
Due from Other Funds	150	0	0	0	150
Property Taxes Receivable	2,367,618	118,314	474,602	214,313	3,174,847
Allowance for Uncollectible Property Taxes	(43,073)	(2,143)	(8,777)	(4,061)	(58,054)
Total Assets	\$ 4,288,523	\$ 728,276	\$ 1,363,384	\$ 564,717	\$ 6,944,900
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 30,112	\$ 25,200	\$ 0	\$ 39,500	\$ 94,812
Payroll Deductions Payable	11,524	1,748	0	751	14,023
Due to Other Funds	0	0	0	150	150
Deferred Revenue - Current Property Taxes	2,208,788	110,440	441,757	198,791	2,959,776
Deferred Revenue - Delinquent Property Taxes	115,757	5,731	24,068	11,461	157,017
Other Deferred Revenues	23,000	133,349	0	34,000	190,349
Total Liabilities	\$ 2,389,181	\$ 276,468	\$ 465,825	\$ 284,653	\$ 3,416,127
<u>Fund Balances</u>					
Reserved for Alcohol and Drug Treatment	\$ 9,895	\$ 0	\$ 0	\$ 0	\$ 9,895
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	46,567	0	0	0	46,567
Reserved for Computer System - Register	68,054	0	0	0	68,054
Reserved for Automation Purposes - General Sessions Court	6,843	0	0	0	6,843
Reserved for Automation Purposes - Sheriff	4,715	0	0	0	4,715
Reserved for Capital Outlay	27,233	0	0	67,018	94,251
Unreserved, Reported In:					
General Fund	1,736,035	0	0	0	1,736,035
Special Revenue Funds	0	451,808	0	213,046	664,854
Debt Service Funds	0	0	897,559	0	897,559
Total Fund Balances	\$ 1,899,342	\$ 451,808	\$ 897,559	\$ 280,064	\$ 3,528,773
Total Liabilities And Fund Balances	\$ 4,288,523	\$ 728,276	\$ 1,363,384	\$ 564,717	\$ 6,944,900

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