

Exhibit C

Polk County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2004

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 742,681
Due from Other Governments	<u>57,647</u>
Total Assets	<u>\$ 800,328</u>
<u>LIABILITIES</u>	
Due to Other Taxing Units	\$ 57,647
Due to Litigants, Heirs and Others	<u>742,681</u>
Total Liabilities	<u>\$ 800,328</u>

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