

Exhibit A

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

	Major Funds				Nonmajor Funds	Total Govern- mental Funds
	General	Solid Waste/ Sanitation	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>ASSETS</u>						
Cash	\$ 100	\$ 0	\$ 0	\$ 0	\$ 2,827	\$ 2,927
Equity in Pooled Cash and Investments	3,629,039	915,003	687,554	13,833,921	378,408	19,443,925
Accounts Receivable	220,149	60,656	0	25,000	0	305,805
Due from Other Governments	339,816	9,285	414,482	410,890	0	1,174,473
Due from Other Funds	2,827	0	0	14,010	0	16,837
Property Taxes Receivable	7,726,454	2,369,446	1,030,194	5,666,066	0	16,792,160
Allowance for Uncollectible Property Taxes	(353,473)	(108,399)	(47,130)	(259,214)	0	(768,216)
Notes Receivable - Long-Term	0	0	0	589,131	0	589,131
Total Assets	\$ 11,564,912	\$ 3,245,991	\$ 2,085,100	\$ 20,279,804	\$ 381,235	\$ 37,557,042
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 66,471	\$ 34,469	\$ 23,467	\$ 0	\$ 0	\$ 124,407
Payroll Deductions Payable	0	0	1,144	0	0	1,144
Due to Other Funds	14,010	0	0	0	2,827	16,837
Due to Component Units	4,457	0	0	0	0	4,457
Matured Bonds Payable	0	0	0	15,000	0	15,000
Deferred Revenue - Current Property Taxes	7,196,985	2,207,075	959,598	5,277,789	0	15,641,447
Deferred Revenue - Delinquent Property Taxes	175,996	53,972	23,466	129,063	0	382,497
Other Deferred Revenues	0	0	167,868	211,464	0	379,332
Total Liabilities	\$ 7,457,919	\$ 2,295,516	\$ 1,175,543	\$ 5,633,316	\$ 2,827	\$ 16,565,121
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 628,449	\$ 175,508	\$ 0	\$ 0	\$ 9,239	\$ 813,196
Reserved for Computer System - Register	117,922	0	0	0	0	117,922
Reserved for Automation Purposes - Circuit Court	8,742	0	0	0	0	8,742
Reserved for Automation Purposes - General Sessions Court	10,757	0	0	0	0	10,757
Reserved for Automation Purposes - Chancery Court	1,424	0	0	0	0	1,424
Reserved for Long-Term Notes Receivable	0	0	0	589,131	0	589,131
Reserved for Capital Outlay	43,424	0	28,376	0	0	71,800
Unreserved, Reported In:						
General Fund	3,296,275	0	0	0	0	3,296,275
Special Revenue Funds	0	774,967	881,181	0	369,169	2,025,317

(Continued)

Exhibit A

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

	Major Funds			Nonmajor	Total
	General	Solid Waste / Sanitation	Highway / Public Works	Other Govern- mental Funds	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>					
<u>Fund Balances (Cont.)</u>					
Unreserved, Reported In (Cont.):					
Debt Service Funds	\$ 0	\$ 0	\$ 0	\$ 14,057,357	\$ 14,057,357
Total Fund Balances	\$ 4,106,993	\$ 950,475	\$ 909,557	\$ 14,646,488	\$ 20,991,921
Total Liabilities And Fund Balances	\$ 11,564,912	\$ 3,245,991	\$ 2,085,100	\$ 20,279,804	\$ 37,557,042

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