

Exhibit A

Hartsville/Trousdale County Government, Tennessee  
Balance Sheet  
Governmental Funds  
June 30, 2004

	Major Funds				Nonmajor Funds	Total Govern- mental Funds
	General	Urban Services	Highway/ Public Works	Education Capital Projects	Other Govern- mental Funds	
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ 1,473,396	\$ 480,305	\$ 260,105	\$ 368,418	\$ 1,534,736	\$ 4,116,960
Accounts Receivable	44,631	25,103	0	439,093	26,759	535,586
Due from Other Governments	181,355	0	212,045	0	0	393,400
Due from Other Funds	72,091	0	28,417	0	0	100,508
Due from Component Units	10,947	0	0	0	0	10,947
Property Taxes Receivable	1,244,034	415,029	0	0	550,929	2,209,992
Allowance for Uncollectible Property Taxes	(49,921)	(8,467)	0	0	(22,108)	(80,496)
<b>Total Assets</b>	<b>\$ 2,976,533</b>	<b>\$ 911,970</b>	<b>\$ 500,567</b>	<b>\$ 807,511</b>	<b>\$ 2,090,316</b>	<b>\$ 7,286,897</b>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 55,540	\$ 9,813	\$ 78,508	\$ 802,738	\$ 28,828	\$ 975,427
Accrued Payroll	0	0	40,700	0	0	40,700
Retainage Payable	0	0	0	181,695	0	181,695
Due to Other Funds	0	52,415	6,254	0	11,564	70,233
Due to State of Tennessee	0	0	1,082	0	0	1,082
Deferred Revenue - Current Property Taxes	1,118,434	367,368	0	0	495,306	1,981,108
Deferred Revenue - Delinquent Property Taxes	75,679	39,194	0	0	33,515	148,388
Other Deferred Revenues	55,531	15,000	106,239	0	0	176,770
<b>Total Liabilities</b>	<b>\$ 1,305,184</b>	<b>\$ 483,790</b>	<b>\$ 232,783</b>	<b>\$ 984,433</b>	<b>\$ 569,213</b>	<b>\$ 3,575,403</b>

Fund Balances

Reserved for Encumbrances	\$ 189,609	\$ 0	\$ 0	\$ 596,157	\$ 0	\$ 785,766
Reserved for Purchase of Electronic Fingerprint Imaging System	0	0	0	0	8,463	8,463
Reserved for Alcohol and Drug Treatment	21,143	0	0	0	0	21,143
Reserved for Computer System - Register	12,303	0	0	0	0	12,303
Reserved for Automation Purposes - Circuit Court	1,120	0	0	0	0	1,120
Reserved for Automation Purposes - General Sessions Court	8,457	0	0	0	0	8,457
Reserved for Automation Purposes - Chancery Court	222	0	0	0	0	222
Reserved for Capital Outlay	0	0	0	0	21,582	21,582
Unreserved, Reported In:						
General Fund	1,438,495	0	0	0	0	1,438,495

(Continued)

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Hartsville/Trousdale County Government, Tennessee  
Balance Sheet  
Governmental Funds (Cont.)

	Major Funds				Nonmajor Funds	Total Govern- mental Funds
	General	Urban Services	Highway/ Public Works	Education Capital Projects	Other Govern- mental Funds	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>						
<u>Fund Balances (Cont.)</u>						
Unreserved, Reported In (Cont.):						
Special Revenue Funds	\$ 0	\$ 428,180	\$ 267,784	\$ 0	\$ 633,854	\$ 1,329,818
Debt Service Funds	0	0	0	0	857,204	857,204
Capital Projects Funds (Deficit)	0	0	0	(773,079)	0	(773,079)
Total Fund Balances	\$ 1,671,349	\$ 428,180	\$ 267,784	\$ (176,922)	\$ 1,521,103	\$ 3,711,494
Total Liabilities And Fund Balances	\$ 2,976,533	\$ 911,970	\$ 500,567	\$ 807,511	\$ 2,090,316	\$ 7,286,897

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