

Exhibit A

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

	Major Funds					Nonmajor Funds	Total Governmental Funds
	General	Ambulance Service	Highway/ Public Works	General Debt Service	Other Capital Projects	Other Governmental Funds	
ASSETS							
Cash	\$ 250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 275,388	\$ 275,638
Equity in Pooled Cash and Investments	1,363,339	661,080	614,687	5,508,453	786,155	450,462	9,384,176
Accounts Receivable	1,706	81,920	0	25,922	0	14,509	124,057
Due from Other Governments	115,833	16,765	340,483	37,323	0	6,573	516,977
Due from Other Funds	61,240	0	0	0	0	0	61,240
Property Taxes Receivable	3,892,976	915,782	477,384	1,376,597	0	279,723	6,942,462
Allowance for Uncollectible Property Taxes	(156,589)	(36,773)	(21,170)	(52,385)	0	(11,203)	(278,120)
Notes Receivable - Current	0	0	0	318,437	0	0	318,437
Notes Receivable - Long-term	0	0	0	1,300,470	0	0	1,300,470
Total Assets	\$ 5,278,755	\$ 1,638,774	\$ 1,411,384	\$ 8,514,817	\$ 786,155	\$ 1,015,452	\$ 18,645,337
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable	\$ 49,369	\$ 15,541	\$ 59,694	\$ 0	\$ 3,100	\$ 17,831	\$ 145,535
Payroll Deductions Payable	16,540	4,095	1,833	0	0	1,416	23,884
Contracts Payable	0	0	0	0	345,592	0	345,592
Retainage Payable	0	0	0	0	38,399	0	38,399
Due to Other Funds	0	0	0	0	0	9,325	9,325
Deferred Revenue - Current Property Taxes	3,575,053	841,189	432,278	1,273,466	0	257,030	6,379,016
Deferred Revenue - Delinquent Property Taxes	161,334	37,820	23,936	50,746	0	11,490	285,326
Other Deferred Revenues	29,056	0	154,300	18,000	0	0	201,356
Total Liabilities	\$ 3,831,352	\$ 898,645	\$ 672,041	\$ 1,342,212	\$ 387,091	\$ 297,092	\$ 7,428,433
Fund Balances							
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,543,998	\$ 0	\$ 2,543,998
Reserved for Alcohol and Drug Treatment	88,683	0	0	0	0	0	88,683
Reserved for Litter Enforcement Awards	3,916	0	0	0	0	0	3,916
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	134,699	0	0	0	0	0	134,699
Reserved for Drug Court	1,397	0	0	0	0	0	1,397
Reserved for Automation Purposes - General Sessions Court	5,696	0	0	0	0	0	5,696
Reserved for Automation Purposes - Chancery Court	7,343	0	0	0	0	0	7,343
Reserved for Automation Purposes - Sheriff	5,585	0	0	0	0	0	5,585
Reserved for Notes Receivable	0	0	0	1,618,907	0	0	1,618,907

(Continued)

Exhibit A

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

	Major Funds					Nonmajor Funds	Total Govern- mental Funds
	General	Ambulance Service	Highway/ Public Works	General Debt Service	Other Capital Projects	Other Govern- mental Funds	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>							
<u>Fund Balances (Cont.)</u>							
Unreserved, Reported In:							
General Fund	\$ 1,200,084	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,200,084
Special Revenue Funds	0	740,129	739,343	0	0	687,497	2,166,969
Debt Service Funds	0	0	0	5,553,698	0	0	5,553,698
Capital Projects Funds (Deficit)	0	0	0	0	(2,144,934)	30,863	(2,114,071)
Total Fund Balances	<u>\$ 1,447,403</u>	<u>\$ 740,129</u>	<u>\$ 739,343</u>	<u>\$ 7,172,605</u>	<u>\$ 399,064</u>	<u>\$ 718,360</u>	<u>\$ 11,216,904</u>
Total Liabilities and Fund Balances	<u>\$ 5,278,755</u>	<u>\$ 1,638,774</u>	<u>\$ 1,411,384</u>	<u>\$ 8,514,817</u>	<u>\$ 786,155</u>	<u>\$ 1,015,452</u>	<u>\$ 18,645,337</u>

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