

Exhibit A

Putnam County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2003

	Major Funds				Nonmajor	Total
	General	Solid Waste/ Sanitation	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>ASSETS</u>						
Cash	\$ 100	\$ 0	\$ 0	\$ 0	\$ 186,168	\$ 186,268
Equity in Pooled Cash and Investments	3,572,031	762,026	1,048,268	13,251,896	201,033	18,835,254
Accounts Receivable	127,058	72,813	0	44,789	685	245,345
Due from Other Governments	238,078	3,000	399,036	391,426	777	1,032,317
Due from Other Funds	5,410	0	0	0	0	5,410
Property Taxes Receivable	7,210,032	2,211,076	961,338	5,287,356	0	15,669,802
Allowance for Uncollectible Property Taxes	(324,264)	(99,441)	(43,236)	(237,793)	0	(704,734)
Notes Receivable - Long-term	0	0	0	888,866	0	888,866
Total Assets	\$ 10,828,445	\$ 2,949,474	\$ 2,365,406	\$ 19,626,540	\$ 388,663	\$ 36,158,528

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 119,726	\$ 97,994	\$ 0	\$ 0	\$ 30,613	\$ 248,333
Accrued Payroll	0	0	0	0	22,037	22,037
Payroll Deductions Payable	157	0	941	0	3,413	4,511
Accrued Leave - Current	0	0	0	0	9,497	9,497
Retainage Payable	5,016	0	0	0	0	5,016
Due to Other Funds	0	2,734	0	0	2,676	5,410
Due to State of Tennessee	0	0	0	0	184	184
Matured Bonds Payable	0	0	0	15,000	0	15,000
Deferred Revenue - Current Property Taxes	6,700,766	2,054,901	893,435	4,913,895	0	14,562,997
Deferred Revenue - Delinquent Property Taxes	185,002	56,734	24,667	135,668	0	402,071
Other Deferred Revenues	41,270	3,000	169,536	197,988	0	411,794
Total Liabilities	\$ 7,051,937	\$ 2,215,363	\$ 1,088,579	\$ 5,262,551	\$ 68,420	\$ 15,686,850

Fund Balances

Reserved for Encumbrances	\$ 586,306	\$ 32,575	\$ 263,141	\$ 0	\$ 0	\$ 882,022
Reserved for Computer System - Register	89,985	0	0	0	0	89,985
Reserved for Automation Purposes - Circuit Court	6,493	0	0	0	0	6,493
Reserved for Automation Purposes - Juvenile Court	1,424	0	0	0	0	1,424
Reserved for Automation Purposes - Chancery Court	400	0	0	0	0	400
Reserved for Automation Purposes - Sheriff	6,695	0	0	0	0	6,695
Reserved for Capital Outlay	71,568	0	83,712	0	0	155,280
Reserved for Other General Purposes	0	0	0	0	13,674	13,674
Unreserved, Reported In:						
General Fund	3,013,637	0	0	0	0	3,013,637

Exhibit A

(Continued)

Exhibit A

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

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)

Unreserved, Reported In (Cont.):

Special Revenue Funds
 Debt Service Funds

Total Fund Balances

Total Liabilities and Fund Balances

	Major Funds			Nonmajor	Total
	General	Solid Waste/ Sanitation	Highway/ Public Works	Other Govern- mental Funds	
	\$ 0	\$ 701,536	\$ 929,974	\$ 0	\$ 1,938,079
	0	0	0	14,363,989	14,363,989
Total Fund Balances	\$ 3,776,508	\$ 734,111	\$ 1,276,827	\$ 14,363,989	\$ 20,471,678
Total Liabilities and Fund Balances	\$ 10,828,445	\$ 2,949,474	\$ 2,365,406	\$ 19,626,540	\$ 388,663
				\$ 36,158,528	

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