

Exhibit A

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

	Major Funds				Nonmajor Funds	Total Govern- mental Funds
	General	Solid Waste/ Sanitation	Highway/ Public Works	Education Debt Service	Other Govern- mental Funds	
ASSETS						
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100	\$ 100
Equity in Pooled Cash and Investments	762,435	40,694	377,800	1,487,221	209,673	2,877,823
Accounts Receivable	788	6,058	2,711	0	0	9,557
Due from Other Governments	20,335	32,733	241,079	109,181	0	403,328
Due from Other Funds	100	0	0	0	0	100
Property Taxes Receivable	1,702,684	267,868	34,479	0	17,239	2,022,270
Allowance for Uncollectible Property Taxes	(103,259)	(16,224)	(2,061)	0	(1,031)	(122,575)
Accrued Interest Receivable	0	4,532	2,472	0	0	7,004
Notes Receivable - Long-term	20,833	0	0	0	0	20,833
Total Assets	\$ 2,403,916	\$ 335,661	\$ 656,480	\$ 1,596,402	\$ 225,981	\$ 5,218,440
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	\$ 4,346	\$ 13,331	\$ 0	\$ 0	\$ 0	\$ 17,677
Due to Other Funds	0	0	0	0	100	100
Deferred Revenue - Current Property Taxes	1,516,320	238,608	30,788	0	15,394	1,801,110
Deferred Revenue - Delinquent Property Taxes	77,863	12,214	1,527	0	763	92,367
Other Deferred Revenues	4,892	9,424	124,311	55,024	0	193,651
Total Liabilities	\$ 1,603,421	\$ 273,577	\$ 156,626	\$ 55,024	\$ 16,257	\$ 2,104,905
Fund Balances						
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,250	\$ 43,250
Reserved for Purchase of Electronic Fingerprint Imaging System	0	0	0	0	15,100	15,100
Reserved for Alcohol and Drug Treatment	10,480	0	0	0	0	10,480
Reserved for Computer System - Register	7,114	0	0	0	0	7,114
Reserved for Automation Purposes - Circuit Court	270	0	0	0	0	270
Reserved for Automation Purposes - General Sessions Court	6,464	0	0	0	0	6,464
Reserved for Automation Purposes - Chancery Court	300	0	0	0	0	300
Reserved for Automation Purposes - Sheriff	3,110	0	0	0	0	3,110
Reserved for Long-term Notes Receivable	20,833	0	0	0	0	20,833
Unreserved, Reported In:						
General Fund	751,924	0	0	0	0	751,924

(Continued)

Exhibit A

Chester 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
 Capital Projects Funds
 Total Fund Balances

Total Liabilities and Fund Balances

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

	Major Funds			Nonmajor	Total	
	General	Solid Waste/ Sanitation	Highway/ Public Works	Education Debt Service		Other Govern- mental Funds
\$	0	\$ 62,084	\$ 499,854	\$ 0	\$ 4,387	\$ 566,325
	0	0	0	1,541,378	116,968	1,658,346
	0	0	0	0	30,019	30,019
\$	800,495	\$ 62,084	\$ 499,854	\$ 1,541,378	\$ 209,724	\$ 3,113,535
\$	2,403,916	\$ 335,661	\$ 656,480	\$ 1,596,402	\$ 225,981	\$ 5,218,440