

Exhibit A

Dyer County, Tennessee
Combined Balance Sheet - All Fund Types,
Account Group and Discretely Presented Component Units
June 30, 2002

	Primary Government							Component Units	
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group	Dyer County School Department	Dyer County Emergency Communications District
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Trust and Agency	General Long-term Debt		
ASSETS									
Equity in Pooled Cash and Investments	\$ 1,533,273	\$ 19,786,518	\$ 6,497,431	\$ 5,350,852	\$ 513,377	\$ 796,989	\$ 0	\$ 6,084,898	\$ 0
Cash	25	1,000	0	0	0	1,764,498	0	0	217,422
Investments	0	0	0	0	0	0	0	0	345,213
Accounts Receivable	2,904	1,012	601	0	0	11,817	0	44,932	15,684
Due from Other Governments	232,225	524,380	12,130	0	0	1,173,940	0	853,888	0
Due from Other Funds	133,945	0	0	0	0	0	0	20,243	0
Due from Component Units	0	0	0	0	70,248	0	0	0	0
Taxes Receivable	2,827,461	1,654,291	1,805,176	0	0	3,108,073	0	4,006,483	0
Allowance for Uncollectible Taxes	(60,939)	(36,556)	(39,895)	0	0	(67,351)	0	(87,384)	0
Prepaid Items	0	0	0	0	0	0	0	0	12,662
Accrued Interest Receivable	0	0	0	0	0	0	0	0	1,374
Cash Shortage	0	0	0	0	0	954	0	0	0
Machinery and Equipment	0	0	0	0	0	0	0	0	699,114
Accumulated Depreciation - Machinery & Equipment	0	0	0	0	0	0	0	0	(320,222)
Amount Available in Debt Service Fund	0	0	0	0	0	0	6,519,129	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	0	40,108,575	73,984	0
Total Assets	\$ 4,668,894	\$ 21,930,645	\$ 8,275,443	\$ 5,350,852	\$ 583,625	\$ 6,788,920	\$ 46,627,704	\$ 10,997,044	\$ 971,247
LIABILITIES AND EQUITY									
Liabilities									
Accounts Payable	\$ 96,052	\$ 6,123	\$ 0	\$ 5,117	\$ 9,431	\$ 0	\$ 0	\$ 211,027	\$ 6,118
Accrued Payroll	0	0	0	0	0	0	0	76,252	0
Payroll Deductions Payable	0	0	0	0	0	0	0	337,570	0
Contracts Payable	0	15,793	0	772,071	0	0	0	625,809	0
Retainage Payable	0	0	0	0	0	0	0	65,347	0
Claims and Judgements Payable	0	0	0	0	76,000	0	0	0	0
Due to Other Funds	0	1,000	0	0	0	25,651	0	20,243	0
Due to Primary Government	0	0	0	0	0	0	0	70,248	0
Due to Other Taxing Units	0	0	0	0	0	4,568,729	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0	1,749,737	0	0	0
Other Current Liabilities	0	0	0	0	0	430,165	0	0	0

(Continued)

Exhibit A

Dyer County, Tennessee
Combined Balance Sheet - All Fund Types,
Account Group and Discretely Presented Component Units (Cont.)

	Primary Government						Component Units		
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group	Dyer County School Department	Dyer County Emergency Communications District
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Trust and Agency	General Long-term Debt		
LIABILITIES AND EQUITY (Cont.)									
Liabilities (Cont.)									
Deferred Revenue - Current Taxes	\$ 2,664,000	\$ 1,554,407	\$ 1,696,161	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,769,989	\$ 0
Deferred Revenue - Delinquent Taxes	83,493	51,574	56,291	0	0	0	0	121,445	0
Other Deferred Revenues	77,907	156,936	3,862	0	0	0	0	189,099	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0	9,065,000	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0	6,220,000	10,246	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	0	342,704	0	0
Accrued Leave	0	0	0	0	0	0	0	63,738	0
Other Loans Payable - Long-term	0	0	0	0	0	0	31,000,000	0	0
Total Liabilities	\$ 2,921,452	\$ 1,785,833	\$ 1,756,314	\$ 777,188	\$ 85,431	\$ 6,774,282	\$ 46,627,704	\$ 5,561,013	\$ 6,118
Equity									
Retained Earnings:									
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 498,194	\$ 0	\$ 0	\$ 0	\$ 965,129
Fund Balances:									
Reserved for Encumbrances	0	348,693	0	4,153,782	0	0	0	1,158,408	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	26,182	0	0	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	3,907	0	0	0	0	0	0	0	0
Reserved for Driver Education	0	0	0	0	0	0	0	70,640	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	0	13,921	0
Reserved for Career Ladder Program	0	0	0	0	0	0	0	12,117	0
Other State Education Reserves	0	0	0	0	0	0	0	10,723	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	0	35,191	0
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	0	9,663	0
Reserved for Special Education - Grants to States	0	0	0	0	0	0	0	2,700	0
Other Federal Reserves	0	0	0	0	0	0	0	212,243	0
Unreserved:									
Designated for Computer System - County Clerk	10,597	0	0	0	0	0	0	0	0
Undesignated	1,732,938	19,769,937	6,519,129	419,882	0	14,638	0	3,910,425	0
Total Equity	\$ 1,747,442	\$ 20,144,812	\$ 6,519,129	\$ 4,573,664	\$ 498,194	\$ 14,638	\$ 0	\$ 5,436,031	\$ 965,129
Total Liabilities And Equity	\$ 4,668,894	\$ 21,930,645	\$ 8,275,443	\$ 5,350,852	\$ 583,625	\$ 6,788,920	\$ 46,627,704	\$ 10,997,044	\$ 971,247

The accompanying notes are an integral part of this statement.