

Exhibit A

DeKalb County, Tennessee  
Combined Balance Sheet - All Fund Types.  
Account Group and Discretely Presented Component Unit  
June 30, 2003

	Primary Government						Component Unit
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	DeKalb County School Department
	General	Special Revenue	Debt Service	Enterprise	Agency	General Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 918,389	\$ 1,706,706	\$ 896,652	\$ 246,236	\$ 0	\$ 0	\$ 4,122,642
Cash	0	81,786	0	0	503,498	0	0
Accounts Receivable	0	0	0	21,569	200	0	1,286
Due from Other Governments	144,549	456,415	0	17,234	76,795	0	364,707
Due from Other Funds	8,171	236,941	6,761	0	0	0	5,943
Taxes Receivable	1,882,123	0	161,003	627,460	0	0	2,572,292
Allowance for Uncollectible Taxes	(51,705)	0	(4,976)	(62,746)	0	0	(85,651)
Notes Receivable - Long-term	0	0	0	0	55,225	0	0
Landfill Facilities and Development	0	0	0	1,052,143	0	0	0
Accumulated Depreciation - Landfill Facilities and Development	0	0	0	(457,691)	0	0	0
Land	0	0	0	15,000	0	0	0
Buildings and Improvements	0	0	0	35,000	0	0	0
Accumulated Depreciation - Buildings & Improvements	0	0	0	(18,375)	0	0	0
Machinery and Equipment	0	0	0	502,155	0	0	0
Accumulated Depreciation - Machinery & Equipment	0	0	0	(239,532)	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	684,572	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	8,673,068	0
<b>Total Assets</b>	<b>\$ 2,901,527</b>	<b>\$ 2,481,848</b>	<b>\$ 1,059,440</b>	<b>\$ 1,738,453</b>	<b>\$ 635,718</b>	<b>\$ 9,357,640</b>	<b>\$ 6,981,219</b>

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,037
Payroll Deductions Payable	0	0	0	0	0	0	193,810
Due to Other Funds	18,100	8,171	218,841	6,761	0	0	0
Due to State of Tennessee	0	0	0	0	0	0	58
Due to Other Taxing Units	0	0	0	0	76,795	0	0
Due to Litigants, Heirs and Others	0	0	0	0	558,923	0	0
Deferred Revenue - Current Taxes	1,790,400	0	151,319	0	0	0	2,397,188

(Continued)

Exhibit A

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

	Primary Government						Component Unit
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	DeKalb County School Department
	General	Special Revenue	Debt Service	Enterprise	Agency	General Long-term Debt	
<b>LIABILITIES AND EQUITY (Cont.)</b>							
<b>Liabilities (Cont.)</b>							
Deferred Revenue - Delinquent Taxes	\$ 40,018	\$ 0	\$ 4,708	\$ 0	\$ 0	\$ 0	\$ 89,453
Other Deferred Revenues	63,443	228,510	0	0	0	0	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	806,516	0	0	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	8,565,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	709,000	0
Capital Lease Obligations - Non-current	0	0	0	92,345	0	83,640	0
<b>Total Liabilities</b>	<b>\$ 1,911,961</b>	<b>\$ 236,681</b>	<b>\$ 374,868</b>	<b>\$ 905,622</b>	<b>\$ 635,718</b>	<b>\$ 9,357,640</b>	<b>\$ 2,718,546</b>
<b>Equity</b>							
Contributed Capital:							
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 87,129	\$ 0	\$ 0	\$ 0
Retained Earnings:							
Retained Earnings - Unreserved	0	0	0	745,702	0	0	0
Fund Balances:							
Reserved for Encumbrances	238,836	0	0	0	0	0	181,055
Reserved for Alcohol and Drug Treatment	28,302	0	0	0	0	0	0
Reserved for Computer System - Register	2,978	0	0	0	0	0	0
Reserved for Automation Purposes - Sheriff	2,535	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	18,452
Reserved for Career Ladder Program	0	0	0	0	0	0	16,028
Reserved for BEP Non-Classroom	0	0	0	0	0	0	2,615,868
Reserved for Technology	0	0	0	0	0	0	26,982
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	21,796
Reserved for Special Education - Grants to States	0	0	0	0	0	0	91,644
Other Federal Reserves	0	0	0	0	0	0	55,403
Unreserved:							
Undesignated	716,915	2,245,167	684,572	0	0	0	1,235,445
<b>Total Equity</b>	<b>\$ 989,566</b>	<b>\$ 2,245,167</b>	<b>\$ 684,572</b>	<b>\$ 832,831</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,262,673</b>
<b>Total Liabilities And Equity</b>	<b>\$ 2,901,527</b>	<b>\$ 2,481,848</b>	<b>\$ 1,059,440</b>	<b>\$ 1,738,453</b>	<b>\$ 635,718</b>	<b>\$ 9,357,640</b>	<b>\$ 6,981,219</b>

The accompanying notes are an integral part of this statement.