

Exhibit A

Fentress 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				Fiduciary Fund Type	Account Group	Fentress County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 2,073,909	\$ 1,145,432	\$ 2,913,900	\$ 10,925	\$ 0	\$ 0	\$ 3,887,881
Cash	0	13,515	0	0	496,950	0	0
Accounts Receivable	56,432	6,967	40,000	0	3,899	0	0
Due from Other Governments	184,912	861,479	45,844	99,567	82,527	0	281,547
Due from Other Funds	17,315	9,267	0	0	0	0	10,278
Taxes Receivable	1,915,707	311,328	369,016	0	0	0	769,864
Allowance for Uncollectible Taxes	(102,678)	(18,667)	(17,797)	0	0	0	(41,263)
Amount Available in Debt Service Funds	0	0	0	0	0	2,975,465	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	8,672,851	3,375,000
Total Assets	\$ 4,145,597	\$ 2,329,321	\$ 3,350,963	\$ 110,492	\$ 583,376	\$ 11,648,316	\$ 8,283,307
<u>LIABILITIES AND FUND BALANCES</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 254,271	\$ 0	\$ 0	\$ 99,567	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0	0	0	1,414,892
Retainage Payable	30,134	0	0	0	0	0	0
Due to Other Funds	0	13,639	0	0	0	0	2,351
Due to Other Taxing Units	0	0	0	0	82,527	0	0
Due to Litigants, Heirs and Others	0	0	0	0	500,849	0	0
Deferred Revenue - Current Taxes	1,714,395	272,381	336,470	0	0	0	688,963
Deferred Revenue - Delinquent Taxes	98,634	20,280	14,749	0	0	0	39,638
Other Deferred Revenues	0	191,339	24,279	0	0	0	109,334
General Obligation Bonds Payable - Long-term	0	0	0	0	0	454,477	3,375,000
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	268,017	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	33,005	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	0	0	193,086	0
Other Loans Payable - Long-term	0	0	0	0	0	10,641,600	0
Claims and Judgements Payable	0	0	0	0	0	58,131	0
Total Liabilities	\$ 2,097,434	\$ 497,639	\$ 375,498	\$ 99,567	\$ 583,376	\$ 11,648,316	\$ 5,630,178

(Continued)

Exhibit A

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

Primary Government						Component Unit
Governmental Fund Types				Fiduciary Fund Type	Account Group	Fentress County School Department
General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances

Reserved for Encumbrances	\$ 33,199	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 381,321
Reserved for Purchase of Electronic Fingerprint Imaging System	0	61,173	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	2,223	0	0	0	0	0	0
Reserved for Courthouse and Jail Maintenance	19,739	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	104,299
Reserved for Career Ladder Program	0	0	0	0	0	0	3,915
Reserved for BEP Non-Classroom	0	0	0	0	0	0	524,089
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	100,194
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	107
Reserved for Special Education - Grants to States	0	0	0	0	0	0	950
Other Federal Reserves	18,634	0	0	0	0	0	111
Unreserved:							
Designated for Debt Retirement on Allardt School Construction Loan	0	0	992,762	0	0	0	0
Undesignated	1,974,368	1,770,509	1,982,703	10,925	0	0	1,538,143
Total Fund Balances	\$ 2,048,163	\$ 1,831,682	\$ 2,975,465	\$ 10,925	\$ 0	\$ 0	\$ 2,653,129
Total Liabilities And Fund Balances	\$ 4,145,597	\$ 2,329,321	\$ 3,350,963	\$ 110,492	\$ 583,376	\$ 11,645,607	\$ 8,283,307

The accompanying notes are an integral part of this statement.