

Exhibit A

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

	Primary Government					Component Units		
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Grundy County School Department	Gundy County Emergency Communications District
	General	Special Revenue	Debt Service	Capital Projects	Agency	Long-term Debt		
<u>ASSETS</u>								
Equity in Pooled Cash and Investments	\$ 928,854	\$ 3,201,369	\$ 1,756,231	\$ 533,640	\$ 0	\$ 0	\$ 27,976	\$ 0
Cash	2,723	209	0	0	349,934	0	0	144,869
Accounts Receivable	497	1,007	0	0	578	0	0	14,634
Due from Other Governments	0	257,548	69,024	0	75,267	0	622,230	0
Due from Other Funds	1,216	10,938	0	0	0	0	0	0
Taxes Receivable	1,914,774	522,211	246,599	0	0	0	1,392,563	0
Allowance for Uncollectible Taxes	(98,447)	(26,849)	(12,679)	0	0	0	(71,597)	0
Prepaid Items	0	75,914	0	0	0	0	0	209
Other Current Assets	0	0	0	0	0	0	0	91,789
Amount Available in Debt Service Funds	0	0	0	0	0	1,791,015	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	11,715,598	306,401	0
Total Assets	\$ 2,749,617	\$ 4,042,347	\$ 2,059,175	\$ 533,640	\$ 425,779	\$ 13,506,613	\$ 2,277,573	\$ 251,501
<u>LIABILITIES AND EQUITY</u>								
<u>Liabilities</u>								
Payroll Deductions Payable	\$ 5,435	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 111	\$ 0
Cash Overdraft	0	0	0	0	0	0	109,573	0
Retainage Payable	0	52,505	0	0	0	0	0	0
Due to Other Funds	10,938	1,216	0	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	75,267	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	350,512	0	0	0
Deferred Revenue - Current Taxes	1,707,129	465,581	219,857	0	0	0	1,241,549	0
Deferred Revenue - Delinquent Taxes	109,198	29,781	14,063	0	0	0	79,417	0
Other Deferred Revenues	0	129,070	34,240	0	0	0	35,310	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	12,642,988	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	189,000	306,401	0
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	0	0	466,000	0	0
Other Loans Payable - Long-term	0	0	0	0	0	208,625	0	0
Total Liabilities	\$ 1,832,700	\$ 678,153	\$ 268,160	\$ 0	\$ 425,779	\$ 13,506,613	\$ 1,772,361	\$ 0

(Continued)

Exhibit A

Grundy County, Tennessee

Combined Balance Sheet - All Fund Types.

Account Group and Discretely Presented Component Units (Cont.)

	Primary Government						Component Units									
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Grundy County School Department	Gundy County Emergency Communications District								
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt										
<u>LIABILITIES AND EQUITY (Cont.)</u>																
<u>Equity</u>																
Retained Earnings:																
Retained Earnings- Unreserved	\$	0	\$	0	\$	0	\$	0	\$	251,501						
Fund Balances:																
Reserved for Encumbrances		0	98,847	0	0	0	0	0	0	0						
Reserved for Purchase of Electronic Fingerprint Imaging System		0	6,062	0	0	0	0	0	0	0						
Reserved for Alcohol and Drug Treatment		14,131	0	0	0	0	0	0	0	0						
Reserved for Courthouse and Jail Maintenance		72,114	0	0	0	0	0	0	0	0						
Reserved for Computer System - Register		116	0	0	0	0	0	0	0	0						
Reserved for Career Ladder - Extended Contract		0	0	0	0	0	0	42,578	0	0						
Reserved for Career Ladder Program		0	0	0	0	0	0	30,322	0	0						
Reserved for Title I Grants to Local Education Agencies		0	0	0	0	0	0	28,383	0	0						
Reserved for Innovative Education Program Strategies		0	0	0	0	0	0	43,715	0	0						
Reserved for Special Education - Grants to States		0	0	0	0	0	0	15,584	0	0						
Other Federal Reserves		0	0	0	0	0	0	20,238	0	0						
Reserved for Other General Purposes		14,019	0	0	0	0	0	0	0	0						
Unreserved:																
Undesignated		816,537	3,259,285	1,791,015	533,640	0	0	324,392	0	0						
Total Equity	\$	916,917	\$	3,364,194	\$	1,791,015	\$	533,640	\$	0	\$	0	\$	505,212	\$	251,501
Total Liabilities And Equity	\$	2,749,617	\$	4,042,347	\$	2,059,175	\$	533,640	\$	425,779	\$	13,506,613	\$	2,277,573	\$	251,501

The accompanying notes are an integral part of this statement.