

Exhibit A

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

	Primary Government				Proprietary Fund Type
	Governmental Fund Types			Enterprise	
	General	Special Revenue	Debt Service		Capital Projects
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 953,782	\$ 334,990	\$ 550,705	\$ 89,377	\$ 339,822
Cash	0	9,142	0	0	150
Investments	0	193,725	0	0	0
Accounts Receivable	52,297	474,294	0	0	133,700
Allowance for Uncollectibles	0	(390,778)	0	0	(68,210)
Due from Other Governments	92,817	616,359	70,191	80,367	1,719
Due from Other Funds	624	0	0	0	0
Due from Primary Government	0	0	0	0	0
Taxes Receivable	2,255,122	139,530	902,677	0	0
Allowance for Uncollectible Taxes	(216,045)	(13,364)	(86,864)	0	0
Prepaid Items	0	0	0	0	0
Notes Receivable - Long-Term	0	0	314,000	0	0
Land	0	0	0	0	43,880
Buildings and Improvements	0	0	0	0	631,579
Accumulated Depreciation -Buildings & Improvements	0	0	0	0	(98,137)
Machinery and Equipment	0	0	0	0	583,808
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	(458,202)
Other Fixed Assets	0	0	0	0	0
Accumulated Depreciation -Other Fixed Assets	0	0	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0
Total Assets	<u>\$ 3,138,597</u>	<u>\$ 1,363,898</u>	<u>\$ 1,750,709</u>	<u>\$ 169,744</u>	<u>\$ 1,110,109</u>

LIABILITIES AND EQUITY

<u>Liabilities</u>					
Accounts Payable	\$ 0	\$ 343,253	\$ 0	\$ 0	\$ 8,320
Accrued Payroll	0	0	0	0	0
Contracts Payable	0	0	0	80,367	0
Claims and Judgements Payable	0	0	0	0	0

(Continued)

Exhibit A

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

	Primary Government				
	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<u>LIABILITIES AND EQUITY (Cont.)</u>					
<u>Liabilities (Cont.)</u>					
Due to Other Funds	\$ 0	\$ 624	\$ 0	\$ 0	\$ 0
Due to Component Units	0	0	5,552	0	0
Due to Other Taxing Units	0	0	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0
Capital Outlay Notes Payable	0	0	0	0	84,678
Deferred Revenue - Current Taxes	1,935,456	119,719	778,173	0	0
Deferred Revenue - Delinquent Taxes	92,926	5,748	33,095	0	0
Other Deferred Revenues	74,408	200,939	37,213	0	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	0	178,206
General Obligation Bonds Payable - Long-term	0	0	0	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	278,078
Capitalized Lease Obligations - Non-current	0	0	0	0	0
Accrued Leave	0	0	0	0	7,906
Other Loans Payable - Long-term	0	0	0	0	0
Total Liabilities	\$ 2,102,790	\$ 670,283	\$ 854,033	\$ 80,367	\$ 557,188
<u>Equity</u>					
Contributed Capital:					
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 650,880
State	0	0	0	0	64,596
Retained Earnings:					
Retained Earnings- Unreserved	0	0	0	0	(162,555)
Fund Balances:					
Reserved for Encumbrances	21,199	69,568	0	45,905	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	4,806	0	0	0
Reserved for Alcohol and Drug Treatment	37,915	0	0	0	0
Reserved for Courthouse and Jail Maintenance	108,843	0	0	0	0
Reserved for Computer System - Register	5,936	0	0	0	0
Reserved for Automation Purposes - General Sessions Court	8,349	0	0	0	0

(Continued)

Exhibit A

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

LIABILITIES AND EQUITY (Cont.)

Equity (Cont.)

Fund Balances (Cont.):

Reserved for Automation Purposes - Chancery Court
 Reserved for Long-Term Notes Receivable
 Other Local Education Reserves
 Reserved for Career Ladder - Extended Contract
 Reserved for BEP Non-Classroom
 Other State Education Reserves
 Reserved for Title I Grants to Local Education Agencies
 Reserved for Innovative Education Program Strategies
 Reserved for Special Education - Grants to States
 Other Federal Reserves

Unreserved:

Designated for Building Construction
 Undesignated

Total Equity

Total Liabilities And Equity

	Primary Government				Proprietary Fund Type Enterprise
	Governmental Fund Types			Capital Projects	
	General	Special Revenue	Debt Service		
\$ 1,392	\$ 0	\$ 0	\$ 0	\$ 0	0
0	0	314,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
852,173	619,241	582,676	43,472		0
<u>\$ 1,035,807</u>	<u>\$ 693,615</u>	<u>\$ 896,676</u>	<u>\$ 89,377</u>	<u>\$</u>	<u>552,921</u>
<u>\$ 3,138,597</u>	<u>\$ 1,363,898</u>	<u>\$ 1,750,709</u>	<u>\$ 169,744</u>	<u>\$</u>	<u>1,110,109</u>

The accompanying notes are an integral part of this statement.

(Continued)

Exhibit A

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

	Primary Government		Component Units		
	Fiduciary Fund Type	Account Group	Hickman County School Department	Hickman County Health Foundation	Hickman County Emergency Communications District, Inc.
	Trust and Agency	Long-term Debt			
Equity in Pooled Cash and Investments	\$ 0	\$ 0	\$ 4,469,521	\$ 0	\$ 0
Cash	672,492	0	2,048	1,861,368	82,490
Investments	27,444	0	0	0	0
Accounts Receivable	26	0	4,171	0	7,852
Allowance for Uncollectibles	0	0	0	0	0
Due from Other Governments	94,478	0	292,210	0	0
Due from Other Funds	0	0	0	0	0
Due from Primary Government	0	0	5,552	0	0
Taxes Receivable	0	0	2,837,105	0	0
Allowance for Uncollectible Taxes	0	0	(271,728)	0	0
Prepaid Items	0	0	0	0	200
Notes Receivable - Long-Term	0	0	0	0	0
Land	0	0	0	0	0
Buildings and Improvements	0	0	0	0	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	0	0
Machinery and Equipment	0	0	0	0	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	0
Other Fixed Assets	0	0	0	0	223,917
Accumulated Depreciation -Other Fixed Assets	0	0	0	0	(157,608)
Amount Available in Debt Service Funds	0	582,676	0	0	0
Amount to be Provided for Retirement of General Long-Term Debt	0	13,482,121	0	0	0
Total Assets	\$ 794,440	\$ 14,064,797	\$ 7,338,879	\$ 1,861,368	\$ 156,851

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 319
Accrued Payroll	0	0	14,194	0	0
Contracts Payable	0	0	0	0	0
Claims and Judgements Payable	0	32,000	0	0	0

(Continued)

Exhibit A

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

Primary Government		Component Units		
Fiduciary	Account	Hickman County School Department	Hickman County Health Foundation	Hickman County Emergency Communications District, Inc.
Fund Type	Group			
Trust and Agency	Long-term Debt			

LIABILITIES AND EQUITY (Cont.)

Liabilities (Cont.)

Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due to Component Units	0	0	0	0	0
Due to Other Taxing Units	94,478	0	0	0	0
Due to Litigants, Heirs and Others	657,827	0	0	0	0
Capital Outlay Notes Payable	0	0	0	0	0
Deferred Revenue - Current Taxes	0	0	2,434,284	0	0
Deferred Revenue - Delinquent Taxes	0	0	116,876	0	0
Other Deferred Revenues	0	0	87,824	0	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	0	0
General Obligation Bonds Payable - Long-term	0	3,205,000	0	0	0
Capital Outlay Notes Payable - Long-term	0	1,507,137	0	0	0
Capitalized Lease Obligations - Non-current	0	90,580	0	0	0
Accrued Leave	0	104,963	0	0	0
Other Loans Payable - Long-term	0	9,125,117	0	0	0
Total Liabilities	\$ 752,305	\$ 14,064,797	\$ 2,653,178	\$ 0	\$ 319

Equity

Contributed Capital:					
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State	0	0	0	0	0
Retained Earnings:					
Retained Earnings- Unreserved	0	0	0	0	156,532
Fund Balances:					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	0	0	0	0	0
Reserved for Courthouse and Jail Maintenance	0	0	0	0	0
Reserved for Computer System - Register	0	0	0	0	0
Reserved for Automation Purposes - General Sessions Court	0	0	0	0	0

(Continued)

Exhibit A

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

Primary Government		Component Units		
Fiduciary Fund Type	Account Group	Hickman County School Department	Hickman County Health Foundation	Hickman County Emergency Communications District, Inc.

LIABILITIES AND EQUITY (Cont.)

Equity (Cont.)

Fund Balances (Cont.):

Reserved for Automation Purposes - Chancery Court	\$	0	\$	0	\$	0	\$	0	\$	0
Reserved for Long-Term Notes Receivable		0		0		0		0		0
Other Local Education Reserves		0		0		10,279		0		0
Reserved for Career Ladder - Extended Contract		0		0		12,090		0		0
Reserved for BEP Non-Classroom		0		0		732,736		0		0
Other State Education Reserves		0		0		4,200		0		0
Reserved for Title I Grants to Local Education Agencies		0		0		71,410		0		0
Reserved for Innovative Education Program Strategies		0		0		4,599		0		0
Reserved for Special Education - Grants to States		0		0		99,919		0		0
Other Federal Reserves		0		0		51,505		0		0
Unreserved:										
Designated for Building Construction		0		0		300,000		0		0
Undesignated		42,135		0		3,398,963		1,861,368		0
Total Equity	\$	42,135	\$	0	\$	4,685,701	\$	1,861,368	\$	156,532
Total Liabilities And Equity	\$	794,440	\$	14,064,797	\$	7,338,879	\$	1,861,368	\$	156,851

The accompanying notes are an integral part of this statement.