

Exhibit

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

	Primary Government						Component
	Governmental Fund Types			Financial	Account	Unit	
	General	Special Revenue	Debt Service	Capital Projects	and Agency	Long-term	Overton County School Department
<b>ASSETS</b>							
Equity in Pooled Cash and Investments	\$ #####	\$ 786,241	\$ 843,161	\$ 2,814	\$ 0	\$ 0	\$ 2,483,356
Cash	0	20,426	0	0	#####	0	12,523
Inventories	0	0	0	0	0	0	29,624
Accounts Receivable	65,620	14,940	0	0	814	0	0
Due from Other Governments	326,180	419,132	0	0	114,624	0	618,231
Due from Other Funds	20,426	0	0	0	0	0	21,523
Taxes Receivable	#####	340,833	472,645	0	0	0	1,393,480
Allowance for Uncollectible Taxes	(41,442)	(5,489)	(7,036)	0	0	0	(26,293)
Amount Available in Debt Service Funds	0	0	0	0	0	843,161	256,392
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	#####	13,563,608
Total Assets	\$ #####	\$ #####	\$ #####	\$ 2,814	\$ #####	\$ #####	\$ 18,352,444

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 92,377	\$ 294,835	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,151
Accrued Payroll	0	0	0	0	0	0	51,872
Payroll Deductions Payable	10,228	2,116	0	0	0	0	0
Cash Overdraft	0	0	0	0	0	0	13,722
Claims and Judgements Payable	29,401	12,600	0	0	0	0	0
Due to Other Funds	0	20,426	0	0	0	0	16,356
Due to State of Tennessee	0	0	0	0	0	0	1,911
Due to Other Taxing Units	0	0	0	0	114,624	0	0
Due to Litigants, Heirs and Others	0	0	0	0	#####	0	0
Deferred Revenue - Current Taxes	#####	322,438	451,413	0	0	0	1,289,752
Deferred Revenue - Delinquent Taxes	113,573	12,906	14,196	0	0	0	77,435
Other Deferred Revenues	44,592	176,519	0	0	0	0	120,371
General Obligation Bonds Payable - Long-term	0	0	0	0	0	#####	8,850,000
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	417,649	0
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	0	0	107,655	0

(Continued)

Exhibit A

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

	Primary Government						Component
							Unit
	Governmental Fund Types						Overton
	General	Special Revenue	Debt Service	Capital Projects	Financial and Agency	Account Group	County School Department
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities (Cont.)</b>							
Other Loans Payable - Long-term	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,970,000
Total Liabilities	\$ #####	\$ 841,840	\$ 465,609	\$ 0	\$ #####	\$ #####	\$ 15,428,570
<b>Fund Balances</b>							
Reserved for Encumbrances	\$ 0	\$ 171,234	\$ 0	\$ 0	\$ 0	\$ 0	\$ 353,067
Reserved for Purchase of Electronic Fingerprint Imaging System	0	32,988	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	5,064	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	41,073	0	0	0	0	0	0
Reserved for Computer System - Register	57,653	0	0	0	0	0	0
Reserved for Automation Purposes - Circuit Court	530	0	0	0	0	0	0
Reserved for Automation Purposes - General Sessions Court	4,621	0	0	0	0	0	0
Reserved for Automation Purposes - Chancery Court	234	0	0	0	0	0	0
Reserved for Automation Purposes - Sheriff	2,658	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	116,772
Reserved for Capital Outlay	2,246	67,018	0	0	0	0	0
Reserved for Career Ladder - Extended	0	0	0	0	0	0	14,817
Reserved for BEP Non-Classroom	0	0	0	0	0	0	1,009,010
Reserved for Technology	0	0	0	0	0	0	2,960
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	13,474
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	481
Reserved for Special Education - Grants to States	0	0	0	0	0	0	76,668
Other Federal Reserves	0	0	0	0	0	0	13,441
Unreserved:							
Undesignated	#####	463,003	843,161	2,814	0	0	1,323,184
Total Fund Balances	\$ #####	\$ 734,243	\$ 843,161	\$ 2,814	\$ 0	\$ 0	\$ 2,923,874
Total Liabilities And Fund Balances	\$ #####	\$ #####	\$ #####	\$ 2,814	\$ #####	\$ #####	\$ 18,352,444

The accompanying notes are an integral part of this statement.