

Exhibit A

Perry 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	Perry County School Department	Perry County Emergency Communications District
	General	Special Revenue	Debt Service	Agency	General Long-term Debt		
ASSETS							
Equity in Pooled Cash and Investments	\$ 223,849	\$ 1,262,570	\$ 2,021,005	\$ 0	\$ 0	\$ 229,145	\$ 0
Cash	0	300	0	79,707	0	109,260	63,033
Accounts Receivable	3,300	2,186	0	0	0	10	5,218
Due from Other Governments	107,405	344,908	72,186	34,705	0	133,401	0
Due from Other Funds	360	281	0	0	0	0	0
Taxes Receivable	1,068,327	282,199	342,671	0	0	1,108,641	0
Allowance for Uncollectible Taxes	(28,980)	(7,654)	(9,329)	0	0	(30,070)	0
Notes Receivable - Current	24,167	0	0	0	0	0	0
Machinery and Equipment	0	0	0	0	0	0	119,785
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	0	0	(58,882)
Amount Available in Debt Service Funds	0	0	0	0	2,026,164	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	5,826,943	20,242	0
Total Assets	\$ 1,398,428	\$ 1,884,790	\$ 2,426,533	\$ 114,412	\$ 7,853,107	\$ 1,570,629	\$ 129,154

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 0	\$ 13,918	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Payroll Deductions Payable	0	0	0	0	0	63,268	0
Cash Overdraft	0	0	0	0	0	20,801	0
Claims and Judgements Payable	3,034	0	0	0	0	0	0
Due to Other Funds	281	360	0	0	0	0	0
Due to State of Tennessee	14,160	0	0	0	0	45,492	0
Due to Other Taxing Units	0	0	0	34,705	0	0	0
Due to Litigants, Heirs and Others	0	0	0	79,707	0	0	0
Capitalized Lease Obligations - Current	0	0	0	0	0	0	21,117
Deferred Revenue - Current Taxes	986,294	260,530	316,359	0	0	1,023,512	0
Deferred Revenue - Delinquent Taxes	50,161	13,244	16,283	0	0	52,031	0
Other Deferred Revenues	79,532	208,508	39,644	0	0	177,707	0
General Obligation Bonds Payable - Long-term	0	0	0	0	55,000	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	667,179	3,088	0

(Continued)

Exhibit A

Perry 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	Perry County School Department	Perry County Emergency Communications District	
General	Special Revenue	Debt Service	Agency	General Long-term Debt			

LIABILITIES AND EQUITY (Cont.)

Liabilities (Cont.)

Capitalized Lease Obligations - Non-current	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	50,208
Accrued Leave		0		0		0		21,728		17,154		0		0
Accrued Liability for Landfill Closure/Postclosure Care Costs		0		0		0		467,200		0		0		0
Other Loans Payable - Long-term		0		0		0		6,642,000		0		0		0
Total Liabilities	\$	1,133,462	\$	496,560	\$	372,286	\$	114,412	\$	7,853,107	\$	1,403,053	\$	71,325

Equity

Retained Earnings:

Retained Earnings - Unreserved	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	57,829
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Fund Balances:

Reserved for Encumbrances	12,623	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	6,368	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	10,688	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	0	18,558	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for Computer System - Register	7,536	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for Automation Purposes - Circuit Court	0	3,782	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for Automation Purposes - Chancery Court	0	2,375	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for Sales Tax - Education	0	0	28,083	0	0	0	0	0	0	0	0	0	0	0
Reserved for Long-Term Notes Receivable	24,167	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for Driver Education	0	0	0	0	0	0	0	0	0	4,967	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	0	0	0	17,096	0	0	0	0
Reserved for BEP Non-Classroom	0	0	0	0	0	0	0	0	0	35,681	0	0	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	0	0	0	4,874	0	0	0	0
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	0	0	0	7,731	0	0	0	0
Other Federal Reserves	0	0	0	0	0	0	0	0	0	1,071	0	0	0	0

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