

Exhibit A

Polk 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	Account	Polk	Polk County	Copper
	General	Special Revenue	Debt Service	Capital Projects	Fund Type	Group			
				Agency	General Long-term Debt	Department	Communication District	Utility District	
<u>ASSETS</u>									
Equity in Pooled Cash and Investments	\$ 868,219	\$ 675,002	\$ 733,077	\$ 103,879	\$ 0	\$ 0	\$ 1,213,782	\$ 0	\$ 0
Cash	0	2,267	0	0	687,234	0	291,741	124,306	411,899
Accounts Receivable	81,286	5,878	0	0	2,256	0	7,386	12,387	45,111
Due from Other Governments	111,710	326,152	3,864	0	53,297	0	433,626	0	0
Due from Other Funds	3,613	94,855	0	0	0	0	46,888	0	0
Taxes Receivable	2,418,636	0	327,599	0	0	0	2,021,417	0	0
Allowance for Uncollectible Taxes	(174,937)	0	(25,021)	0	0	0	(144,746)	0	0
Other Current Assets	0	0	0	0	0	0	0	0	10,078
Land	0	0	0	0	0	0	0	0	130,000
Machinery and Equipment	0	0	0	0	0	0	0	264,161	5,973,409
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	0	0	0	(142,788)	(2,141,210)
Amount Available in Debt Service Funds	0	0	0	0	0	729,200	0	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	7,485,140	136,210	0	0
Total Assets	\$ 3,308,527	\$ 1,104,154	\$ 1,039,519	\$ 103,879	\$ 742,787	\$ 8,214,340	\$ 4,006,304	\$ 258,066	\$ 4,429,287
<u>LIABILITIES AND EQUITY</u>									
<u>Liabilities</u>									
Accounts Payable	\$ 14,079	\$ 144,637	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,724	\$ 2,112	\$ 9,413
Accrued Payroll	0	0	0	0	0	0	19,748	0	0
Payroll Deductions Payable	5,281	0	0	0	0	0	192,351	0	0
Due to Other Funds	94,855	3,613	0	0	0	0	46,888	0	0
Due to Other Taxing Units	0	0	0	0	53,297	0	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	689,490	0	0	0	0
Matured Bonds Payable	0	0	0	0	0	0	0	0	31,344
Matured Interest on Bonds	0	0	5,827	0	0	0	0	0	0
Current Liabilities Payable from Restricted Assets:									
Customer Deposits Payable	0	0	0	0	0	0	0	0	24,978
Deferred Revenue - Current Taxes	2,066,952	0	275,594	0	0	0	1,732,305	0	0
Deferred Revenue - Delinquent Taxes	176,747	0	26,984	0	0	0	144,366	0	0
Other Deferred Revenues	43,144	137,495	1,914	0	0	0	134,593	0	0

(Continued)

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Polk County, Tennessee

Combined Balance Sheet - All Fund Types

Account Group and Discretely Presented Component Units (Cont.)

	Primary Government					Component Units				
	Governmental Fund Types				Fiduciary	Account	Polk	Polk County	Copper	
	General	Special Revenue	Debt Service	Capital Projects	Fund Type	Group				School
				Agency	Long-term Debt	Department	Communication	Utility	District	
LIABILITIES AND EQUITY (Cont.)										
Liabilities (Cont.)										
General Obligation Bonds Payable - Long-term	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 686,340	\$ 0	\$ 0	\$ 895,346	
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0	2,580	0	0	
Capitalized Lease Obligations - Non-current	0	0	0	0	0	0	133,630	0	0	
Other Loans Payable - Long-term	0	0	0	0	0	7,528,000	0	0	0	
Total Liabilities	\$ 2,401,058	\$ 285,745	\$ 310,319	\$ 0	\$ 742,787	\$ 8,214,340	\$ 2,429,185	\$ 2,112	\$ 961,081	
Equity										
Contributed Capital:										
Federal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,655,325	
Other Local Governments	0	0	0	0	0	0	0	0	105,000	
Retained Earnings:										
Retained Earnings- Unreserved	0	0	0	0	0	0	0	255,954	707,881	
Fund Balances:										
Reserved for Encumbrances	23,795	0	0	0	0	0	215,068	0	0	
Reserved for Purchase of Electronic Fingerprint Imaging	0	18,780	0	0	0	0	0	0	0	
Reserved for Alcohol and Drug Treatment	19,245	0	0	0	0	0	0	0	0	
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	38,359	0	0	0	0	0	0	0	0	
Reserved for Computer System - Register	26,356	0	0	0	0	0	0	0	0	
Reserved for Automation Purposes - Circuit Court	434	0	0	0	0	0	0	0	0	
Reserved for Automation Purposes - General Sessions Court	2,850	0	0	0	0	0	0	0	0	
Reserved for Automation Purposes - Chancery Court	252	0	0	0	0	0	0	0	0	
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	16,685	0	0	
Reserved for Career Ladder Program	0	0	0	0	0	0	22,301	0	0	
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	16,677	0	0	
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	7,993	0	0	

(Continued)

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	Primary Government					Component Units				
	Governmental Fund Types				Fiduciary	Account	Polk	Polk County	Copper	
	General	Special	Debt	Capital	Fund Type	Group				School
	Revenue	Service	Projects	Agency	Long-term	Department	Communication	Utility		
					Debt		District	District		
<u>LIABILITIES AND EQUITY (Cont.)</u>										
Equity (Cont.)										
Fund Balances (Cont.):										
Reserved for Special Education - Grants to States	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58,961	\$ 0	\$ 0	
Other Federal Reserves	0	0	0	0	0	0	23,229	0	0	
Reserved for Other General Purposes	5,205	0	0	0	0	0	0	0	0	
Unreserved:										
Undesignated	790,973	799,629	729,200	103,879	0	0	1,216,205	0	0	
Total Equity	\$ 907,469	\$ 818,409	\$ 729,200	\$ 103,879	\$ 0	\$ 0	\$ 1,577,119	\$ 255,954	\$ 3,468,206	
Total Liabilities And Equity	\$ 3,308,527	\$ 1,104,154	\$ 1,039,519	\$ 103,879	\$ 742,787	\$ 8,214,340	\$ 4,006,304	\$ 258,066	\$ 4,429,287	

The accompanying notes are an integral part of this statement.