

Exhibit A

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

	Primary Government						Component
	Governmental Fund Types				Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Capital Projects	Fund Type Agency	Group General Long-term Debt	Crockett County School Department
<b>ASSETS</b>							
Equity in Pooled Cash and Investments	\$ 976,615	\$ 868,993	\$ 1,818,970	\$ 327,385	\$ 3,574	\$ 0	\$ 2,895,069
Cash	0	1,037	0	0	506,224	0	0
Accounts Receivable	12,736	31	0	0	12,337	0	1,000
Due from Other Governments	97,108	461,792	70,405	0	77,489	0	142,533
Due from Other Funds	72,503	11,252	20,000	0	0	0	0
Taxes Receivable	2,229,463	0	761,281	0	487,032	0	1,235,013
Allowance for Uncollectible Taxes	(172,592)	0	(58,933)	0	(37,695)	0	(95,607)
Cash Shortage	0	0	0	0	842	0	0
Notes Receivable - Long-term	0	0	0	0	7,428	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	1,877,564	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	20,501,996	0
<b>Total Assets</b>	<b>\$ 3,215,833</b>	<b>\$ 1,343,105</b>	<b>\$ 2,611,723</b>	<b>\$ 327,385</b>	<b>\$ 1,057,231</b>	<b>\$ 22,379,560</b>	<b>\$ 4,178,008</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Accounts Payable	\$ 3,790	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 196,162
Payroll Deductions Payable	997	0	0	0	0	0	0
Contracts Payable	2,825	0	0	0	0	0	54,635
Retainage Payable	0	0	0	0	0	0	319,185
Due to Other Funds	0	1,417	0	0	12,338	0	0
Due to Other Taxing Units	0	0	0	0	530,400	0	0
Due to Litigants, Heirs and Others	0	0	0	0	514,493	0	0
Deferred Revenue - Current Taxes	1,953,650	0	667,101	0	0	0	1,082,227
Deferred Revenue - Delinquent Taxes	95,050	0	32,457	0	0	0	50,119
Other Deferred Revenues	45	128,851	34,601	0	0	0	23,611
General Obligation Bonds Payable - Long-term	0	0	0	0	0	21,673,930	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	678,426	0
Accrued Leave	0	0	0	0	0	27,204	0
<b>Total Liabilities</b>	<b>\$ 2,056,357</b>	<b>\$ 130,268</b>	<b>\$ 734,159</b>	<b>\$ 0</b>	<b>\$ 1,057,231</b>	<b>\$ 22,379,560</b>	<b>\$ 1,725,939</b>

(Continued)

Exhibit A

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

Primary Government					Fiduciary Fund Type	Account Group	Component Unit
Governmental Fund Types				Agency			
General	Special Revenue	Debt Service	Capital Projects				

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances

Reserved for Encumbrances	\$ 353,532	\$ 185,606	\$ 0	\$ 0	\$ 0	\$ 0	\$ 123,842
Reserved for Alcohol and Drug Treatment	19,342	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	27,151	0	0	0	0	0	0
Reserved for Computer System - Register	21,902	0	0	0	0	0	0
Reserved for Automation Purposes - Chancery Court	346	0	0	0	0	0	0
Reserved for Automation Purposes - Sheriff	1,747	0	0	0	0	0	0
Reserved for Capital Outlay	3,759	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	5,228
Reserved for Career Ladder Program	0	0	0	0	0	0	3,642
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	28,760
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	125
Reserved for Special Education - Grants to States	0	0	0	0	0	0	73,948
Other Federal Reserves	0	0	0	0	0	0	10,834
Reserved for Other General Purposes	64,874	0	0	0	0	0	0
Unreserved:							
Undesignated	666,823	1,027,231	1,877,564	327,385	0	0	2,205,690
<b>Total Fund Balances</b>	<b>\$ 1,159,476</b>	<b>\$ 1,212,837</b>	<b>\$ 1,877,564</b>	<b>\$ 327,385</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,452,069</b>
<b>Total Liabilities And Fund Balances</b>	<b>\$ 3,215,833</b>	<b>\$ 1,343,105</b>	<b>\$ 2,611,723</b>	<b>\$ 327,385</b>	<b>\$ 1,057,231</b>	<b>\$ 22,379,560</b>	<b>\$ 4,178,008</b>

The accompanying notes are an integral part of this statement.