

Exhibit A

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

	Primary Government							Component Unit
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group	Decatur County School Department
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General Long-term Debt	
<u>ASSETS</u>								
Equity in Pooled Cash and Investments	\$ 1,067,589	\$ 1,035,709	\$ 1,105,014	\$ 71,298	\$ 423,703	\$ 0	\$ 0	\$ 2,803,492
Cash	0	315	4,387	0	0	533,024	0	0
Accounts Receivable	68,955	5,157	51	0	0	0	0	47,559
Due from Other Governments	61,529	466,797	42,037	61,582	0	65,333	0	217,382
Due from Other Funds	503	0	25,977	0	0	0	0	0
Due from Component Units	0	0	119,019	0	0	0	0	0
Taxes Receivable	930,750	0	161,869	0	0	0	0	1,011,685
Allowance for Uncollectible Taxes	(31,474)	0	(5,474)	0	0	0	0	(34,211)
Landfill Facilities and Development	0	0	0	0	316,263	0	0	0
Accumulated Depreciation -Landfill Facilities and Development	0	0	0	0	(303,063)	0	0	0
Land	0	0	0	0	136,060	0	0	0
Buildings and Improvements	0	0	0	0	14,784	0	0	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	0	(7,030)	0	0	0
Machinery and Equipment	0	0	0	0	34,000	0	0	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	(16,150)	0	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	1,173,204	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	0	10,535,730	0
Total Assets	\$ 2,097,852	\$ 1,507,978	\$ 1,452,880	\$ 132,880	\$ 598,567	\$ 598,357	\$ 11,708,934	\$ 4,045,907

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 53,583	\$ 2,743	\$ 0	\$ 509	\$ 0	\$ 0	\$ 0	\$ 49,040
Payroll Deductions Payable	5,374	889	0	0	0	0	0	230,237
Contracts Payable	0	0	0	68,932	0	0	0	0
Retainage Payable	0	0	0	26,255	0	0	0	0
Claims and Judgements Payable	0	0	0	0	0	0	9,804	0
Due to Other Funds	0	373	0	0	0	26,107	0	0
Due to Primary Government	0	0	0	0	0	0	0	32,304

(Continued)

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	Primary Government							Component Unit
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	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General Long-term Debt	
LIABILITIES AND EQUITY (Cont.)								
Liabilities (Cont.)								
Due to State of Tennessee	\$ 3,286	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	253
Due to Other Taxing Units	0	0	0	0	0	39,356	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0	532,894	0	0
Matured Bonds Payable	0	0	4,000	0	0	0	0	0
Matured Interest on Bonds	0	0	687	0	0	0	0	0
Deferred Revenue - Current Taxes	855,849	0	148,843	0	0	0	0	930,271
Deferred Revenue - Delinquent Taxes	39,614	0	6,889	0	0	0	0	43,057
Other Deferred Revenues	31,649	117,435	119,257	0	0	0	0	102,234
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0	11,410,000	0
Accrued Leave	0	0	0	0	0	0	39,130	0
Other Long-Term Liabilities	0	0	0	0	0	0	250,000	0
Total Liabilities	\$ 989,355	\$ 121,440	\$ 279,676	\$ 95,696	\$ 0	\$ 598,357	\$ 11,708,934	\$ 1,387,396
Equity								
Contributed Capital:								
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 47,754	\$ 0	\$ 0	0
Developers	0	0	0	0	96,060	0	0	0
State	0	0	0	0	17,850	0	0	0
Retained Earnings:								
Retained Earnings- Unreserved	0	0	0	0	436,903	0	0	0
Fund Balances:								
Reserved for Encumbrances	0	0	0	143,678	0	0	0	63,370
Reserved for Purchase of Electronic Fingerprint Imaging System	0	15,454	0	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	16,069	0	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	29,953	0	0	0	0	0	0	0
Reserved for Computer System - Register	6,113	0	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	0	603
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	0	34,143
Reserved for Career Ladder Program	0	0	0	0	0	0	0	75

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LIABILITIES AND EQUITY (Cont.)								
Equity (Cont.)								
Fund Balances (Cont.):								
Reserved for BEP Non-Classroom	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	371,561
Reserved for Technology	0	0	0	0	0	0	0	2,160
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	0	14,436
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	0	17,965
Reserved for Special Education - Grants to States	0	0	0	0	0	0	0	19,201
Unreserved:								
Undesignated (Fund Deficit)	1,056,362	1,371,084	1,173,204	(106,494)	0	0	0	2,134,997
Total Equity	\$ 1,108,497	\$ 1,386,538	\$ 1,173,204	\$ 37,184	\$ 598,567	\$ 0	\$ 0	\$ 2,658,511
Total Liabilities And Equity	\$ 2,097,852	\$ 1,507,978	\$ 1,452,880	\$ 132,880	\$ 598,567	\$ 598,357	\$ 11,708,934	\$ 4,045,907

The accompanying notes are an integral part of this statement.