

Exhibit A

Grainger 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				Fiduciary Fund Type	Account Group General Long-term Debt	Grainger County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency		
ASSETS							
Equity in Pooled Cash and Investments	\$ 479,751	\$ 721,010	\$ 1,212,981	\$ 52,000	\$ 0	\$ 0	\$ 5,060,054
Cash	0	43,067	0	0	533,713	0	837
Investments	0	0	0	0	64,760	0	0
Accounts Receivable	62,966	7,969	0	0	1,161	0	570
Due from Other Governments	75,296	381,315	55,577	0	84,333	0	789,543
Due from Other Funds	1,776	0	15,333	0	0	0	35,000
Due from Component Units	0	0	440,548	0	0	0	0
Taxes Receivable	1,760,444	594,827	54,075	0	0	0	1,622,258
Allowance for Uncollectible Taxes	(44,652)	(16,686)	(1,517)	0	0	0	(45,509)
Amount Available in Debt Service Funds	0	0	0	0	0	1,687,264	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	3,780,587	116,232
Total Assets	\$ 2,335,581	\$ 1,731,502	\$ 1,776,997	\$ 52,000	\$ 683,967	\$ 5,467,851	\$ 7,578,985

LIABILITIES AND FUND BALANCES

Liabilities							
Accounts Payable	\$ 56,135	\$ 65	\$ 0	\$ 0	\$ 0	\$ 0	\$ 97,922
Accrued Payroll	749	0	0	0	0	0	114,060
Cash Overdraft	0	0	0	0	0	0	6,602
Contracts Payable	0	0	0	0	0	0	30,400
Retainage Payable	0	0	0	0	0	0	1,600
Due to Other Funds	0	50	0	0	17,059	0	35,000
Due to Primary Government	0	0	0	0	0	0	440,548
Due to State of Tennessee	186	0	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	69,000	0	0
Due to Litigants, Heirs and Others	0	0	0	0	597,908	0	0
Deferred Revenue - Current Taxes	1,646,592	548,864	49,897	0	0	0	1,496,902
Deferred Revenue - Delinquent Taxes	64,866	27,444	2,494	0	0	0	74,847
Other Deferred Revenues	31,420	158,527	37,342	0	0	0	127,926
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	3,755,121	116,232
Capitalized Lease Obligations - Non-current	0	0	0	0	0	45,000	0

(Continued)

Exhibit A

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

	Primary Government						Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Grainger County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
LIABILITIES AND FUND BALANCES (Cont.)							
Liabilities (Cont.)							
Accrued Leave	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,679	\$ 0
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	0	0	1,254,551	0
Other Loans Payable - Long-term	0	0	0	0	0	373,500	0
Total Liabilities	\$ 1,799,948	\$ 734,950	\$ 89,733	\$ 0	\$ 683,967	\$ 5,467,851	\$ 2,542,039
Fund Balances							
Reserved for Encumbrances	\$ 17,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,184,000
Reserved for Correctional Incentive Program	4,256	0	0	0	0	0	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	16,559	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	27,911	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	21,493	0	0	0	0	0	0
Reserved for Computer System - Register	20,586	0	0	0	0	0	0
Reserved for Automation Purposes - Circuit Court	126	0	0	0	0	0	0
Reserved for Automation Purposes - General Sessions Court	3,805	0	0	0	0	0	0
Reserved for Automation Purposes - Sheriff	268	0	0	0	0	0	0
Reserved for BEP Non-Classroom	0	0	0	0	0	0	737,425
Reserved for Technology	0	0	0	0	0	0	4,432
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	24,836
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	2,018
Reserved for Special Education - Grants to States	0	0	0	0	0	0	20,624
Other Federal Reserves	14,959	0	0	0	0	0	6,286
Reserved for Other General Purposes	4,166	0	255,385	0	0	0	0
Unreserved:							
Undesignated	421,063	979,993	1,431,879	52,000	0	0	3,057,325
Total Fund Balances	\$ 535,633	\$ 996,552	\$ 1,687,264	\$ 52,000	\$ 0	\$ 0	\$ 5,036,946
Total Liabilities And Fund Balances	\$ 2,335,581	\$ 1,731,502	\$ 1,776,997	\$ 52,000	\$ 683,967	\$ 5,467,851	\$ 7,578,985

The accompanying notes are an integral part of this statement.