

Exhibit A

Houston 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	Houston County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 489,294	\$ 523,432	\$ 682,821	\$ 231,062	\$ 0	\$ 0	\$ 1,181,096
Cash	0	10,474	0	0	140,467	0	0
Investments	0	0	0	0	415	0	0
Accounts Receivable	125,507	38	0	0	4,477	0	6,579
Due from Other Governments	55,040	247,639	366	51,686	65,981	0	102,833
Due from Other Funds	5,955	4,885	0	4,228	0	0	0
Taxes Receivable	1,446,477	177,791	177,767	0	0	0	541,418
Allowance for Uncollectible Taxes	(41,594)	(5,111)	(5,113)	0	0	0	(15,569)
Cash Shortage	3,132	4,948	0	0	0	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	678,156	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	13,380,222	50,000
Total Assets	\$ 2,083,811	\$ 964,096	\$ 855,841	\$ 286,976	\$ 211,340	\$ 14,058,378	\$ 1,866,357
<u>LIABILITIES AND EQUITY</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 13,473	\$ 5,835	\$ 2,300	\$ 0	\$ 0	\$ 0	\$ 31,242
Payroll Deductions Payable	1,874	420	0	0	0	0	38,610
Contracts Payable	0	0	0	51,686	0	0	0
Due to Other Funds	5,203	4,490	76	0	4,889	0	0
Due to Cities	0	1,400	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	65,981	0	0
Due to Litigants, Heirs and Others	0	0	0	0	140,470	0	0
Matured Interest on Bonds	0	0	5,700	0	0	0	0
Other Current Liabilities	2,068	0	0	0	0	0	0
Deferred Revenue - Current Taxes	1,259,232	154,767	154,765	0	0	0	471,332
Deferred Revenue - Delinquent Taxes	116,572	14,176	14,478	0	0	0	43,633
Other Deferred Revenues	130,291	121,565	366	0	0	0	62,205
General Obligation Bonds Payable - Long-term	0	0	0	0	0	356,500	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	376,385	50,000
Accrued Leave	0	0	0	0	0	4,195	0

(Continued)

Exhibit A

Houston 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	Houston County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
LIABILITIES AND EQUITY (Cont.)							
Liabilities (Cont.)							
Accrued Liability for Landfill Postclosure Care Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 626,098	\$ 0
Other Loans Payable - Long-term	0	0	0	0	0	12,695,200	0
Total Liabilities	\$ 1,528,713	\$ 302,653	\$ 177,685	\$ 51,686	\$ 211,340	\$ 14,058,378	\$ 697,022
Equity							
Fund Balances:							
Reserved for Purchase of Electronic Fingerprint Imaging System	\$ 0	\$ 3,702	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserved for Alcohol and Drug Treatment	10,505	0	0	0	0	0	0
Reserved for Computer System - Register	10,959	0	0	0	0	0	0
Reserved for Capital Outlay	0	15,401	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	41,850
Reserved for Career Ladder Program	0	0	0	0	0	0	8,374
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	27,481
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	6
Reserved for Special Education - Grants to States	0	0	0	0	0	0	72,897
Other Federal Reserves	0	0	0	0	0	0	8,943
Reserved for Other General Purposes	0	0	29,360	0	0	0	0
Unreserved:							
Undesignated	533,634	642,340	648,796	235,290	0	0	1,009,784
Total Equity	\$ 555,098	\$ 661,443	\$ 678,156	\$ 235,290	\$ 0	\$ 0	\$ 1,169,335
Total Liabilities And Equity	\$ 2,083,811	\$ 964,096	\$ 855,841	\$ 286,976	\$ 211,340	\$ 14,058,378	\$ 1,866,357

The accompanying notes are an integral part of this statement.