

Exhibit A

McNairy 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	McNairy County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 580,151	\$ 898,600	\$ 1,619,872	\$ 7,930	\$ 0	\$ 0	1,116,464
Cash	0	12,434	0	0	975,488	0	0
Accounts Receivable	471	287	105	0	3,358	0	575
Due from Other Governments	31,951	376,248	0	0	223,638	0	480,066
Due from Other Funds	22,428	0	64,313	0	0	0	0
Due from Primary Government	0	0	0	0	0	0	790
Taxes Receivable	1,627,096	267,135	364,275	0	0	0	3,084,195
Allowance for Uncollectible Taxes	(67,833)	(11,137)	(15,187)	0	0	0	(128,579)
Notes Receivable - Long-term	0	31,338	0	0	0	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	1,660,135	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	23,849,385	554,537
Total Assets	\$ 2,194,264	\$ 1,574,905	\$ 2,033,378	\$ 7,930	\$ 1,202,484	\$ 25,509,520	\$ 5,108,048

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>							
Accounts Payable	\$ 7,911	\$ 1,218	\$ 0	\$ 0	\$ 0	\$ 0	0
Payroll Deductions Payable	46,201	1,527	0	0	0	0	0
Due to Other Funds	25,593	12,566	0	0	48,582	0	0
Due to Component Units	0	0	0	0	790	0	0
Due to State of Tennessee	0	2,246	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	223,638	0	0
Due to Litigants, Heirs and Others	0	0	0	0	929,474	0	0
Deferred Revenue - Current Taxes	1,426,733	234,239	319,418	0	0	0	2,704,403
Deferred Revenue - Delinquent Taxes	126,105	20,704	28,232	0	0	0	239,033
Other Deferred Revenues	16,448	200,932	25,593	0	0	0	177,398
General Obligation Bonds Payable - Long-term	0	0	0	0	0	14,774,809	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	338,987	554,537
Capitalized Lease Obligations - Non-current	0	0	0	0	0	106,555	0
Accrued Leave	0	0	0	0	0	14,979	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	0	0	724,190	0

(Continued)

Exhibit A

McNairy 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	McNairy County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
LIABILITIES AND FUND BALANCES (Cont.)							
Liabilities (Cont.)							
Other Loans Payable - Long-term	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,550,000	\$ 0
Total Liabilities	\$ 1,648,991	\$ 473,432	\$ 373,243	\$ 0	\$ 1,202,474	\$ 25,509,520	\$ 3,675,371
Fund Balances							
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,671
Reserved for Alcohol and Drug Treatment	14,149	0	0	0	0	0	0
Reserved for Computer System - Register	13,443	0	0	0	0	0	0
Reserved for Automation Purposes - Circuit Court	341	0	0	0	0	0	0
Reserved for Automation Purposes - General Sessions Court	1,576	0	0	0	0	0	0
Reserved for Automation Purposes - Sheriff	5,120	0	0	0	0	0	0
Reserved for Long-term Notes Receivable	0	31,338	0	0	0	0	0
Reserved for Capital Outlay	0	617,608	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	109,887
Reserved for Career Ladder Program	0	0	0	0	0	0	6,442
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	31,167
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	27,139
Reserved for Special Education - Grants to States	0	0	0	0	0	0	31,735
Other Federal Reserves	0	0	0	0	0	0	26,558
Unreserved:							
Undesignated	510,644	452,527	1,660,135	7,930	0	0	1,195,078
Total Fund Balances	\$ 545,273	\$ 1,101,473	\$ 1,660,135	\$ 7,930	\$ 0	\$ 0	\$ 1,432,677
Total Liabilities And Fund Balances	\$ 2,194,264	\$ 1,574,905	\$ 2,033,378	\$ 7,930	\$ 1,202,474	\$ 25,509,520	\$ 5,108,048

The accompanying notes are an integral part of this statement.