

Exhibit A

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

	Primary Government						Component Units	
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Stewart County School Department	Stewart County Emergency Communications District
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt		
<b>ASSETS</b>								
Equity in Pooled Cash and Investments	\$ 1,379,763	\$ 200,973	\$ 1,939,567	\$ 104,496	\$ 0	\$ 0	\$ 1,390,278	\$ 0
Cash	0	1,184	0	0	412,086	0	714	139,973
Accounts Receivable	53,947	149	0	0	0	0	18,372	31,816
Due from Other Governments	99,232	338,907	0	0	47,081	0	240,150	0
Due from Other Funds	1,798	1,585	0	0	0	0	0	0
Due from Component Units	505	0	85,578	0	0	0	0	0
Taxes Receivable	1,761,399	133,671	1,198,727	16,623	0	0	534,685	0
Allowance for Uncollectible Taxes	(33,614)	(2,695)	(26,567)	(318)	0	0	(10,777)	0
Infrastructure	0	0	0	0	0	0	0	113,547
Accumulated Depreciation - Infrastructure	0	0	0	0	0	0	0	(56,837)
Amount Available in Debt Service Fund	0	0	0	0	0	1,987,856	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	18,812,774	0	0
<b>Total Assets</b>	<b>\$ 3,263,030</b>	<b>\$ 673,774</b>	<b>\$ 3,197,305</b>	<b>\$ 120,801</b>	<b>\$ 459,167</b>	<b>\$ 20,800,630</b>	<b>\$ 2,173,422</b>	<b>\$ 228,499</b>

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 12,193	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57,663	\$ 10,455
Accrued Payroll	0	0	0	0	0	0	1,000	0
Claims and Judgements Payable	0	0	0	0	0	13,784	0	0
Due to Other Funds	1,585	1,184	0	0	0	0	0	0
Due to Primary Government	0	0	0	0	0	0	85,578	0
Due to State of Tennessee	1,824	0	0	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	47,081	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	412,086	0	0	0
Capitalized Lease Obligations - Current	0	0	0	0	0	0	0	3,686
Deferred Revenue - Current Taxes	1,671,359	126,140	1,119,495	15,768	0	0	504,561	0
Deferred Revenue - Delinquent Taxes	49,631	4,254	46,323	472	0	0	17,017	0
Other Deferred Revenues	79,356	136,898	43,631	0	0	0	26,009	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	20,658,000	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	39,800	0	0

(Continued)

Exhibit A

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

	Primary Government						Component Units	
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Stewart County School Department	Stewart County Emergency Communications District
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long-term Debt		
<b>LIABILITIES AND EQUITY (Cont.)</b>								
<u>Liabilities (Cont.)</u>								
Accrued Leave	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 89,046	\$ 0	\$ 0
Total Liabilities	\$ 1,815,948	\$ 268,476	\$ 1,209,449	\$ 16,240	\$ 459,167	\$ 20,800,630	\$ 691,828	\$ 14,141
<u>Equity</u>								
Retained Earnings:								
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 214,358
Fund Balances:								
Reserved for Encumbrances	3,095	0	0	0	0	0	143,686	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	6,444	0	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	20,313	0	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	52,701	0	0	0	0
Reserved for Computer System - Register	12,365	0	0	0	0	0	0	0
Reserved for Automation Purposes - Sheriff	1,082	0	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	35,164	0
Reserved for Career Ladder Program	0	0	0	0	0	0	1,949	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	58,841	0
Reserved for Special Education - Grants to States	0	0	0	0	0	0	249	0
Other Federal Reserves	0	0	0	0	0	0	6,935	0
Reserved for Other General Purposes	95,000	0	0	0	0	0	0	0
Unreserved:								
Designated for Community Center	1,454	0	0	0	0	0	0	0
Undesignated	1,313,773	398,854	1,987,856	51,860	0	0	1,234,770	0
Total Equity	\$ 1,447,082	\$ 405,298	\$ 1,987,856	\$ 104,561	\$ 0	\$ 0	\$ 1,481,594	\$ 214,358
Total Liabilities and Equity	\$ 3,263,030	\$ 673,774	\$ 3,197,305	\$ 120,801	\$ 459,167	\$ 20,800,630	\$ 2,173,422	\$ 228,499

The accompanying notes are an integral part of this statement.