

Exhibit A

Hardeman 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	Hardeman County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 623,499	\$ 2,018,107	\$ 557,494	\$ 430,006	\$ 0	\$ 0	\$ 11,406,794
Cash	0	112,062	0	0	482,099	0	0
Accounts Receivable	31,649	347	1,076	0	0	0	8,712
Due from Other Governments	66,198	670,115	0	0	190,068	0	686,704
Due from Other Funds	144	0	0	0	0	0	0
Taxes Receivable	1,618,967	0	291,415	0	0	0	5,051,175
Allowance for Uncollectible Taxes	(69,142)	0	(12,446)	0	0	0	(215,724)
Amount Available in Debt Service Funds	0	0	0	0	0	559,612	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	7,742,271	40,519
<b>Total Assets</b>	<b>\$ 2,271,315</b>	<b>\$ 2,800,631</b>	<b>\$ 837,539</b>	<b>\$ 430,006</b>	<b>\$ 672,167</b>	<b>\$ 8,301,883</b>	<b>\$ 16,978,180</b>
<u>LIABILITIES AND FUND BALANCES</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 1,757	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,481
Accrued Payroll	0	0	0	0	0	0	1,000
Payroll Deductions Payable	37,751	10,582	0	0	0	0	0
Contracts Payable	0	348,052	0	0	0	0	0
Due to Other Funds	0	144	0	0	65	0	0
Due to Other Taxing Units	0	0	0	0	190,068	0	0
Due to Litigants, Heirs and Others	0	0	0	0	482,034	0	0
Deferred Revenue - Current Taxes	1,453,103	0	261,559	0	0	0	4,533,681
Deferred Revenue - Delinquent Taxes	87,746	0	15,794	0	0	0	273,764
Other Deferred Revenues	51,230	279,802	574	0	0	0	195,217
General Obligation Bonds Payable - Long-term	0	0	0	0	0	7,584,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	610,635	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	21,380	0
Accrued Leave	0	0	0	0	0	85,868	40,519
<b>Total Liabilities</b>	<b>\$ 1,631,587</b>	<b>\$ 638,580</b>	<b>\$ 277,927</b>	<b>\$ 0</b>	<b>\$ 672,167</b>	<b>\$ 8,301,883</b>	<b>\$ 5,066,662</b>

(Continued)

Exhibit A

Hardeman 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	Hardeman County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
<b>LIABILITIES AND FUND BALANCES (Cont.)</b>							
<b>Fund Balances</b>							
Reserved for Alcohol and Drug Treatment	\$ 68,148	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Reserved for Courthouse and Jail Maintenance	52,085	0	0	0	0	0	0
Reserved for Computer System - Register	20,379	0	0	0	0	0	0
Reserved for Automation Purposes - Circuit Court	14	0	0	0	0	0	0
Reserved for Automation Purposes - General Sessions Court	4,216	0	0	0	0	0	0
Reserved for Automation Purposes - Chancery Court	100	0	0	0	0	0	0
Reserved for Automation Purposes - Sheriff	441	0	0	0	0	0	0
Reserved for Unemployment Compensation	0	0	0	0	0	0	4,463
Reserved for Vocational Building Maintenance	0	0	0	0	0	0	35,830
Reserved for Driver Education	0	0	0	0	0	0	27,131
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	170,482
Reserved for Career Ladder Program	0	0	0	0	0	0	7,449
Reserved for BEP Non-Classroom	0	0	0	0	0	0	1,821,924
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	141,464
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	136,875
Other Federal Reserves	0	0	0	0	0	0	124,722
Reserved for Other General Purposes	264	0	0	429,257	0	0	0
Unreserved:							
Undesignated	494,081	2,162,051	559,612	749	0	0	9,441,178
<b>Total Fund Balances</b>	<b>\$ 639,728</b>	<b>\$ 2,162,051</b>	<b>\$ 559,612</b>	<b>\$ 430,006</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,911,518</b>
<b>Total Liabilities And Fund Balances</b>	<b>\$ 2,271,315</b>	<b>\$ 2,800,631</b>	<b>\$ 837,539</b>	<b>\$ 430,006</b>	<b>\$ 672,167</b>	<b>\$ 8,301,883</b>	<b>\$ 16,978,180</b>

The accompanying notes are an integral part of this statement.