

Bedford County, Tennessee
Combined Balance Sheet - All Fund Types,
Account Group and Discretely Presented Component Units
June 30, 2001

Exhibit A

	Primary Government				Proprietary Fund
	Governmental Fund Types			Type	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 1,613,376	\$ 2,089,893	\$ 1,917,256	\$ 0	\$ 0
Cash	0	214,923	0	0	1,472,843
Inventories	0	0	0	0	839,261
Investments	0	0	0	0	83,244
Accounts Receivable	642,599	32,940	9,735	0	11,115,044
Allowance for Uncollectibles	(308,380)	0	0	0	(6,052,967)
Due from Other Governments	658,005	438,154	354,000	450,000	0
Due from Other Funds	24,420	0	0	94,157	0
Due from Component Units	0	4,288	0	0	0
Taxes Receivable	4,401,565	317,969	106,738	0	0
Allowance for Uncollectible Taxes	(164,063)	(11,790)	(4,171)	0	0
Prepaid Items	0	0	0	0	135,293
Restricted Assets:					
Other Restricted Assets	0	0	0	0	2,238,489
Deferred Charges - Debt Issuance Costs	0	0	0	0	218,762
Other Receivable - Long-Term	0	0	0	0	36,715
Land	0	0	0	0	552,482
Buildings and Improvements	0	0	0	0	11,518,707
Accumulated Depreciation - Buildings & Improvements	0	0	0	0	(13,498,112)
Machinery and Equipment	0	0	0	0	12,035,696
Accumulated Depreciation - Machinery & Equipment	0	0	0	0	0
Construction in Progress	0	0	0	0	51,644
Amount Available in Debt Service Funds	0	0	0	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0
Total Assets	<u>\$ 6,867,522</u>	<u>\$ 3,086,377</u>	<u>\$ 2,383,558</u>	<u>\$ 544,157</u>	<u>\$ 20,747,101</u>

LIABILITIES, EQUITY AND OTHER CREDITS

Liabilities

Accounts Payable	\$ 206,059	\$ 257,426	\$ 0	\$ 35,000	\$ 1,016,016
Accrued Payroll	75,592	0	0	0	473,617

(Continued)

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

Exhibit A

	Primary Government				
	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)					
<u>Liabilities (Cont.)</u>					
Payroll Deductions Payable	\$ 28,156	\$ 5,325	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0	0
Claims and Judgements Payable	0	356,229	0	0	0
Accrued Interest Payable	0	0	0	0	382,233
Due to Other Funds	94,157	22,147	0	0	0
Due to Primary Government	0	0	0	0	0
Due to State of Tennessee	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0
Matured Bonds Payable	0	0	0	0	340,000
Capitalized Lease Obligations - Current	0	0	0	0	0
Other Current Liabilities	0	0	0	0	850,689
Deferred Revenue - Current Taxes	4,067,000	294,000	98,000	0	0
Deferred Revenue - Delinquent Taxes	154,098	11,007	4,128	0	0
Other Deferred Revenues	711,587	227,518	177,779	415,000	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0
Accrued Leave	0	0	0	0	201,384
Other Loans Payable - Long-term	0	0	0	0	0
Other Long-term Liabilities	0	0	0	0	10,727,468
Total Liabilities	\$ 5,336,649	\$ 1,173,652	\$ 279,907	\$ 450,000	\$ 13,991,407
<u>Equity and Other Credits</u>					
Retained Earnings:					
Retained Earnings - Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Investment in General Fixed Assets	0	0	0	0	0
Fund Balances:					
Reserved for Encumbrances	106,355	0	0	0	0
Reserved for Computer System - Register	10,010	0	0	0	0

(Continued)

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

Exhibit A

	Primary Government				Proprietary Fund Type
	Governmental Fund Types			Capital Projects	
	General	Special Revenue	Debt Service		
<u>LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)</u>					
<u>Equity and Other Credits (Cont.)</u>					
Fund Balances (Cont.):					
Reserved for Career Ladder Program	\$ 0	\$ 0	\$ 0	\$ 0	0
Reserved for BEP Classroom	0	0	0	0	0
Other State Education Reserves	0	0	0	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0
Reserved for Innovative Education Program Strategies	0	0	0	0	0
Reserved for Special Education - Grants to States	0	0	0	0	0
Other Federal Reserves	0	0	0	0	0
Reserved for Other General Purposes	3,395	0	0	0	0
Unreserved:					
Designated for Simms Bridge Project	257,095	0	0	0	0
Designated for Landfill Cleanup	0	462,091	0	0	0
Designated for Driver Education	0	0	0	0	0
Designated for Summer School	0	0	0	0	0
Undesignated	1,154,018	1,450,634	2,103,651	94,157	6,755,694
Total Equity and Other Credits	\$ 1,530,873	\$ 1,912,725	\$ 2,103,651	\$ 94,157	\$ 6,755,694
Total Liabilities, Equity and Other Credits	\$ 6,867,522	\$ 3,086,377	\$ 2,383,558	\$ 544,157	\$ 20,747,101

The accompanying notes are an integral part of this statement.

(Continued)

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

Exhibit A

	Primary Government		Component Units		
	Fiduciary	Account	Bedford County School Department	Bedford County Solid Waste Authority	Emergency Communications District
	Fund Type	Group			
	Agency	General Long- term Debt			
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 0	\$ 0	\$ 7,500,997	\$ 0	\$ 0
Cash	699,022	0	148,504	171,858	65,706
Inventories	0	0	7,043	0	0
Investments	0	0	0	0	0
Accounts Receivable	0	0	54,904	0	18,692
Allowance for Uncollectibles	0	0	0	0	0
Due from Other Governments	199,631	0	613,383	4,199	0
Due from Other Funds	0	0	13,228	0	0
Due from Component Units	0	0	0	0	0
Taxes Receivable	0	0	6,999,810	0	0
Allowance for Uncollectible Taxes	0	0	(260,833)	0	0
Prepaid Items	0	0	0	0	8,529
Restricted Assets:					
Other Restricted Assets	0	0	0	0	0
Deferred Charges - Debt Issuance Costs	0	0	0	0	0
Other Receivable - Long-term	0	0	0	0	0
Land	0	0	0	10,200	0
Buildings and Improvements	0	0	0	290,160	0
Accumulated Depreciation - Buildings & Improvements	0	0	0	0	0
Machinery and Equipment	0	0	0	633,930	390,719
Accumulated Depreciation - Machinery & Equipment	0	0	0	0	(109,114)
Construction in Progress	0	0	0	0	0
Amount Available in Debt Service Funds	0	2,103,651	0	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	23,959,587	0	4,258	0
Total Assets	\$ 898,653	\$ 26,063,238	\$ 15,077,036	\$ 1,114,605	\$ 374,532
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 0	\$ 0	\$ 3,961	\$ 44,459	\$ 3,012
Accrued Payroll	0	0	0	0	0

(Continued)

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

Exhibit A

LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)

Liabilities (Cont.)

	Primary Government		Component Units		
	Fiduciary Fund Type	Account Group	Bedford County School Department	Bedford County Solid Waste Authority	Emergency Communications District
Payroll Deductions Payable	\$ 0	\$ 0	\$ 278,641	\$ 233	\$ 0
Contracts Payable	0	0	50,000	0	0
Claims and Judgements Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Due to Other Funds	2,273	0	13,228	0	0
Due to Primary Government	0	0	0	4,288	0
Due to State of Tennessee	0	0	0	1,194	0
Due to Other Taxing Units	199,631	0	0	0	0
Due to Litigants, Heirs and Others	696,749	0	0	0	0
Matured Bonds Payable	0	0	0	0	0
Capitalized Lease Obligations - Current	0	0	0	0	22,610
Other Current Liabilities	0	0	864	0	0
Deferred Revenue - Current Taxes	0	0	6,468,000	0	0
Deferred Revenue - Delinquent Taxes	0	0	244,906	0	0
Other Deferred Revenues	0	0	210,940	4,199	0
General Obligation Bonds Payable - Long-term	0	14,350,000	0	0	0
Capital Outlay Notes Payable - Long-term	0	1,395,100	0	0	0
Capitalized Lease Obligations - Non-current	0	0	0	0	188,946
Accrued Leave	0	78,538	0	4,258	0
Other Loans Payable - Long-term	0	10,239,600	0	0	0
Other Long-term Liabilities	0	0	0	0	0
Total Liabilities	\$ 898,653	\$ 26,063,238	\$ 7,270,540	\$ 58,631	\$ 214,568

Equity and Other Credits

Retained Earnings:					
Retained Earnings - Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 159,964
Investment in General Fixed Assets	0	0	0	934,290	0
Fund Balances:					
Reserved for Encumbrances	0	0	970,446	0	0
Reserved for Computer System - Register	0	0	0	0	0

(Continued)

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

Exhibit A

LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)

Equity and Other Credits (Cont.)

Fund Balances (Cont.):

	Primary Government		Component Units		
	Fiduciary Fund Type	Account Group	Bedford County School Department	Bedford County Solid Waste Authority	Emergency Communications District
	Agency	General Long- term Debt			
Reserved for Career Ladder Program	\$ 0	\$ 0	\$ 45,597	\$ 0	\$ 0
Reserved for BEP Classroom	0	0	1,551,966	0	0
Other State Education Reserves	0	0	2,155	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	33,655	0	0
Reserved for Innovative Education Program Strategies	0	0	20,363	0	0
Reserved for Special Education - Grants to States	0	0	102,458	0	0
Other Federal Reserves	0	0	17,264	0	0
Reserved for Other General Purposes	0	0	0	0	0
Unreserved:					
Designated for Simms Bridge Project	0	0	0	0	0
Designated for Landfill Cleanup	0	0	0	0	0
Designated for Driver Education	0	0	25,311	0	0
Designated for Summer Schools	0	0	8,676	0	0
Undesignated	0	0	5,028,605	121,684	0
Total Equity and Other Credits	\$ 0	\$ 0	\$ 7,806,496	\$ 1,055,974	\$ 159,964
Total Liabilities, Equity and Other Credits	\$ 898,653	\$ 26,063,238	\$ 15,077,036	\$ 1,114,605	\$ 374,532

The accompanying notes are an integral part of this statement.