

Exhibit A

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

	Primary Government						Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Morgan County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 1,020,219	\$ 1,660,196	\$ 3,233,224	\$ 187,239	\$ 0	\$ 0	\$ 3,787,627
Cash	0	23,184	0	0	288,601	0	16,405
Accounts Receivable	120,241	14,576	0	0	118	0	26,189
Allowance for Uncollectibles	(37,380)	0	0	0	0	0	0
Due from Other Governments	26,302	289,160	111,660	0	47,163	0	223,311
Due from Other Funds	9,605	0	0	0	0	0	60,800
Taxes Receivable	1,912,854	745,469	631,578	0	0	0	2,161,343
Allowance for Uncollectible Taxes	(116,230)	(45,296)	(38,377)	0	0	0	(131,328)
Notes Receivable - Long-Term	0	0	0	0	0	0	40,772
Amount Available in Debt Service Funds	0	0	0	0	0	2,575,643	0
Total Assets	<u>\$ 2,935,611</u>	<u>\$ 2,687,289</u>	<u>\$ 3,938,085</u>	<u>\$ 187,239</u>	<u>\$ 335,882</u>	<u>\$ 2,575,643</u>	<u>\$ 6,185,119</u>
<u>LIABILITIES AND FUND BALANCES</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 781	\$ 28,136	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,175
Accrued Payroll	10,399	9,333	0	0	0	0	0
Payroll Deductions Payable	6,127	519	0	0	0	0	178,120
Contracts Payable	0	0	0	113,962	0	0	0
Due to Other Funds	0	7,417	0	0	2,188	0	60,800
Due to State of Tennessee	3,154	676	0	0	0	0	620
Due to Other Taxing Units	0	0	0	0	47,163	0	0
Due to Litigants, Heirs and Others	0	0	0	0	286,531	0	0
Deferred Revenue - Current Taxes	1,692,183	659,471	558,718	0	0	0	1,912,007
Deferred Revenue - Delinquent Taxes	95,668	37,283	31,587	0	0	0	108,096
Other Deferred Revenues	23,153	144,412	58,694	0	0	0	40,772
General Obligation Bonds Payable - Long-term	0	0	0	0	0	885,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	99,937	0
Accrued Leave	0	0	0	0	0	38,734	0
Accrued Liability for Landfill Closure/ Postclosure Care Costs	0	0	0	0	0	166,972	0
Other Loans Payable - Long-term	0	0	0	0	0	40,000	0

(Continued)

Exhibit A

Morgan 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	Morgan County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
LIABILITIES AND FUND BALANCES (Cont.)							
Liabilities (Cont.)							
Other Long-Term Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,345,000	\$ 0
Total Liabilities	\$ 1,831,465	\$ 887,247	\$ 648,999	\$ 113,962	\$ 335,882	\$ 2,575,643	\$ 2,314,590
Fund Balances							
Reserved for Encumbrances	\$ 18,328	\$ 273,254	\$ 0	\$ 204,072	\$ 0	\$ 0	\$ 547,308
Reserved for Purchase of Electronic Fingerprint Imaging System	0	18,814	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	23,137	0	0	0	0	0	0
Reserved for Career Ladder Program	0	0	0	0	0	0	8,339
Reserved for BEP Non-Classroom	0	0	0	0	0	0	1,846,854
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	89,894
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	29,211
Reserved for Special Education - Grants to States	0	0	0	0	0	0	11,846
Other Federal Reserves	0	0	0	0	0	0	65,584
Reserved for Other General Purposes	100,000	0	0	0	0	0	0
Unreserved:							
Undesignated (Fund Deficit)	962,681	1,507,974	3,289,086	(130,795)	0	0	1,271,493
Total Fund Balances	\$ 1,104,146	\$ 1,800,042	\$ 3,289,086	\$ 73,277	\$ 0	\$ 0	\$ 3,870,529
Total Liabilities And Fund Balances	\$ 2,935,611	\$ 2,687,289	\$ 3,938,085	\$ 187,239	\$ 335,882	\$ 2,575,643	\$ 6,185,119

The accompanying notes are an integral part of this statement.