

Exhibit A

Bledsoe County, Tennessee  
Combined Balance Sheet - All Fund Types  
Account Group and Discretely Presented Component Unit  
June 30, 2002

	Primary Government						Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Bledsoe County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
<b>ASSETS</b>							
Equity in Pooled Cash and Investments	\$ 74,911	\$ 651,257	\$ 1,035,801	\$ 16,866	\$ 0	\$ 0	\$ 7,841,302
Cash	0	7,451	0	0	171,891	0	47,955
Inventories	0	0	0	0	0	0	23,676
Accounts Receivable	2,280	726	0	0	0	0	16,066
Due from Other Governments	66,451	251,444	61,577	0	28,671	0	262,435
Due from Other Funds	13,467	43	0	0	0	0	410
Due from Component Units	0	0	325,000	0	0	0	0
Taxes Receivable	1,143,452	157,716	118,288	0	0	0	1,222,312
Allowance for Uncollectible Taxes	(64,094)	(8,840)	(6,630)	0	0	0	(68,514)
Prepaid Items	0	0	74,835	0	0	0	0
Notes Receivable - Current	0	0	0	0	0	0	10,000
Amount Available in Debt Service Funds	0	0	0	0	0	1,456,826	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	13,419,829	72,000
<b>Total Assets</b>	<b>\$ 1,236,467</b>	<b>\$ 1,059,797</b>	<b>\$ 1,608,871</b>	<b>\$ 16,866</b>	<b>\$ 200,562</b>	<b>\$ 14,876,655</b>	<b>\$ 9,427,642</b>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>							
Accounts Payable	\$ 11,288	\$ 0	\$ 0	\$ 12,870	\$ 0	\$ 0	\$ 471,793
Accrued Payroll	47,324	0	0	0	0	0	9,170
Payroll Deductions Payable	15,289	0	0	0	0	0	89
Cash Overdraft	0	0	0	0	0	0	1,078
Retainage Payable	0	0	0	0	0	0	53,342
Due to Other Funds	0	11,739	0	1,683	88	0	410
Due to Primary Government	0	0	0	0	0	0	325,000
Due to Other Taxing Units	0	0	0	0	28,671	0	0
Due to Litigants, Heirs and Others	0	0	0	0	171,803	0	0
Matured Bonds Payable	0	0	10,000	0	0	0	0
Matured Interest on Bonds	0	0	1,472	0	0	0	0
Revenue Anticipation Notes Payable	0	10,000	0	0	0	0	0
Other Current Liabilities	0	0	100	0	0	0	0

(Continued)

Exhibit A

Bledsoe 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	Bledsoe County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
<b>LIABILITIES AND FUND BALANCES (Cont.)</b>							
<b>Liabilities (Cont.)</b>							
Current Liabilities Payable from Restricted Assets:							
Customer Deposits Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	548
Deferred Revenue - Current Taxes	1,014,527	139,934	104,951	0	0	0	1,084,495
Deferred Revenue - Delinquent Taxes	64,831	8,942	6,707	0	0	0	69,303
Other Deferred Revenues	7,840	118,216	28,815	0	0	0	29,592
General Obligation Bonds Payable - Long-term	0	0	0	0	0	14,595,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	247,000	72,000
Other Long-Term Liabilities	0	0	0	0	0	34,655	0
<b>Total Liabilities</b>	<b>\$ 1,161,099</b>	<b>\$ 288,831</b>	<b>\$ 152,045</b>	<b>\$ 14,553</b>	<b>\$ 200,562</b>	<b>\$ 14,876,655</b>	<b>\$ 2,116,820</b>
<b>Fund Balances</b>							
Reserved for Encumbrances	\$ 0	\$ 130,222	\$ 0	\$ 0	\$ 0	\$ 0	5,543,160
Reserved for Alcohol and Drug Treatment	4,745	0	0	0	0	0	0
Reserved for Computer System - Register	18,915	0	0	0	0	0	0
Reserved for Food Service	0	0	0	0	0	0	23,676
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	2,298
Reserved for Career Ladder Program	0	0	0	0	0	0	3,888
Reserved for BEP Non-Classroom	0	0	0	0	0	0	636,263
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	6,410
Reserved for Special Education - Grants to States	0	0	0	0	0	0	18,710
Unreserved:							
Undesignated	51,708	640,744	1,456,826	2,313	0	0	1,076,417
<b>Total Fund Balances</b>	<b>\$ 75,368</b>	<b>\$ 770,966</b>	<b>\$ 1,456,826</b>	<b>\$ 2,313</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,310,822</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,236,467</b>	<b>\$ 1,059,797</b>	<b>\$ 1,608,871</b>	<b>\$ 16,866</b>	<b>\$ 200,562</b>	<b>\$ 14,876,655</b>	<b>\$ 9,427,642</b>

The accompanying notes are an integral part of this statement.