

Exhibit A

Chester 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	Chester County School Department
	General	Special Revenue	Debt Service	Agency	Long-term Debt	
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ 1,399,170	\$ 951,341	\$ 1,263,160	\$ 0	\$ 0	\$ 2,485,222
Cash	0	50	0	429,056	0	0
Investments	0	0	0	371,777	0	0
Accounts Receivable	6,957	390	4	0	0	1,417
Due from Other Governments	48,911	241,909	106,500	127,613	0	215,531
Due from Other Funds	50	0	0	0	0	6,984
Taxes Receivable	1,530,217	253,180	14,652	0	0	1,296,584
Allowance for Uncollectible Taxes	(103,384)	(16,540)	(992)	0	0	(87,543)
Notes Receivable - Long-Term	45,833	0	0	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	1,315,607	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	6,876,609	0
Total Assets	<u>\$ 2,927,754</u>	<u>\$ 1,430,330</u>	<u>\$ 1,383,324</u>	<u>\$ 928,446</u>	<u>\$ 8,192,216</u>	<u>\$ 3,918,195</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>						
Accounts Payable	\$ 1,177	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,410
Payroll Deductions Payable	0	0	0	0	0	7,130
Due to Other Funds	0	50	0	0	0	386
Due to Other Taxing Units	0	0	0	127,613	0	0
Due to Litigants, Heirs and Others	0	0	0	800,833	0	0
Deferred Revenue - Current Taxes	1,350,003	224,821	12,921	0	0	1,144,031
Deferred Revenue - Delinquent Taxes	71,703	11,030	690	0	0	60,671
Other Deferred Revenues	25,104	120,215	54,106	0	0	99,666
General Obligation Bonds Payable - Long-term	0	0	0	0	6,755,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	1,183,195	0
Accrued Leave	0	0	0	0	4,022	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	0	199,999	0
Other Long-Term Liabilities	0	0	0	0	50,000	0
Total Liabilities	<u>\$ 1,447,987</u>	<u>\$ 356,116</u>	<u>\$ 67,717</u>	<u>\$ 928,446</u>	<u>\$ 8,192,216</u>	<u>\$ 1,349,294</u>

(Continued)

Exhibit A

Chester 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	Chester County School Department
	General	Special Revenue	Debt Service	Agency	Long-term Debt	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>						
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	41,813
Reserved for Purchase of Electronic Fingerprint Imaging System	0	12,871	0	0	0	0
Reserved for Alcohol and Drug Treatment	24,078	0	0	0	0	0
Reserved for Computer System - Register	8,219	0	0	0	0	0
Reserved for Long-Term Notes Receivable	45,833	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	14,839
Reserved for Career Ladder Program	0	0	0	0	0	13,884
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	15,316
Reserved for Innovative Education Program Strategies	0	0	0	0	0	7,937
Reserved for Special Education - Grants to States	0	0	0	0	0	20,180
Other Federal Reserves	0	0	0	0	0	5,785
Unreserved:						
Undesignated	1,401,637	1,061,343	1,315,607	0	0	2,449,147
Total Fund Balances	<u>\$ 1,479,767</u>	<u>\$ 1,074,214</u>	<u>\$ 1,315,607</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>2,568,901</u>
Total Liabilities And Fund Balances	<u>\$ 2,927,754</u>	<u>\$ 1,430,330</u>	<u>\$ 1,383,324</u>	<u>\$ 928,446</u>	<u>\$ 8,192,216</u>	<u>\$ 3,918,195</u>

The accompanying notes are an integral part of this statement.