

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

Exhibit A

	Primary Government							Component
	Governmental Fund Types				Proprietary	Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Capital Projects	Fund Type	Fund Type	Group	Decatur County School Department
					Enterprise	Agency	General Long-term Debt	
<u>ASSETS</u>								
Equity in Pooled Cash and Investments	\$ 992,038	\$ 988,435	\$ 1,031,657	\$ 62,764	\$ 425,137	\$ 0	\$ 0	\$ 2,723,628
Cash	0	410	4,387	0	0	529,187	0	0
Accounts Receivable	88,673	38,736	58	0	0	0	0	69,605
Due from Other Governments	90,450	244,871	22,935	4,000	0	63,250	0	368,411
Due from Other Funds	1,568	411	25,148	0	0	0	0	9,144
Due from Component Units	0	0	368,370	0	0	0	0	0
Taxes Receivable	767,495	0	154,894	0	0	0	0	850,280
Allowance for Uncollectible Taxes	(22,047)	0	(4,153)	0	0	0	0	(25,588)
Cash Shortage	0	0	0	0	0	220	0	0
Landfill Facilities and Development	0	0	0	0	316,263	0	0	0
Accumulated Depreciation -Landfill Facilities and Development	0	0	0	0	(301,963)	0	0	0
Land	0	0	0	0	136,060	0	0	0
Buildings and Improvements	0	0	0	0	14,784	0	0	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	0	(6,290)	0	0	0
Machinery and Equipment	0	0	0	0	34,000	0	0	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	(14,450)	0	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	1,316,968	0
Amount to be Provided for Retirement of General Long- Term Debt	0	0	0	0	0	0	10,610,764	0
Total Assets	\$ 1,918,177	\$ 1,272,863	\$ 1,603,296	\$ 66,764	\$ 603,541	\$ 592,657	\$ 11,927,732	\$ 3,995,480

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 14,127	\$ 447	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 466
Payroll Deductions Payable	2,455	0	0	0	0	0	0	119,926
Cash Overdraft	0	0	0	0	0	0	0	16,641
Contracts Payable	0	0	0	4,000	0	0	0	0
Claims and Judgements Payable	23,024	0	0	0	0	0	0	0
Due to Other Funds	0	492	0	0	0	26,635	0	9,144
Due to Primary Government	0	0	0	0	0	0	0	69,280

(Continued)

Decatur County, Tennessee
 Combined Balance Sheet - All Fund Types.

Exhibit A

Account Group and Discretely Presented Component Unit (Cont.)

	Primary Government						Account Group General Long-term Debt	Component Unit Decatur County School Department
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency		
<u>LIABILITIES AND EQUITY (Cont.)</u>								
<u>Liabilities (Cont.)</u>								
Due to State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	172
Due to Other Taxing Units	0	0	0	0	0	38,102	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0	527,920	0	0
Matured Bonds Payable	0	0	4,000	0	0	0	0	0
Matured Interest on Bonds	0	0	687	0	0	0	0	0
Other Current Liabilities	2,348	0	0	0	0	0	0	0
Deferred Revenue - Current Taxes	715,745	0	145,575	0	0	0	0	788,532
Deferred Revenue - Delinquent Taxes	28,448	0	4,948	0	0	0	0	34,632
Other Deferred Revenues	69,895	139,664	131,118	0	0	0	0	134,323
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0	11,640,000	0
Accrued Leave	0	0	0	0	0	0	37,732	0
Other Long-Term Liabilities	0	0	0	0	0	0	250,000	0
Total Liabilities	\$ 856,042	\$ 140,603	\$ 286,328	\$ 4,000	\$ 0	\$ 592,657	\$ 11,927,732	\$ 1,173,116
<u>Equity</u>								
Contributed Capital:								
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 48,494	\$ 0	\$ 0	0
Developers	0	0	0	0	96,060	0	0	0
State	0	0	0	0	19,550	0	0	0
Retained Earnings:								
Retained Earnings- Unreserved	0	0	0	0	439,437	0	0	0
Fund Balances:								
Reserved for Encumbrances	0	0	0	20,353	0	0	0	96,057
Reserved for Purchase of Electronic Fingerprint Imaging System	0	13,117	0	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	11,793	0	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	17,604	0	0	0	0	0	0	0
Reserved for Computer System - Register	6,762	0	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	0	656
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	0	6,519

(Continued)

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Account Group and Discretely Presented Component Unit (Cont.)

	Primary Government							Component Unit
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group	Decatur County School Department
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General Long-term Debt	
LIABILITIES AND EQUITY (Cont.)								
Equity (Cont.)								
Fund Balances (Cont.):								
Reserved for Career Ladder Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13,629
Reserved for BEP Non-Classroom	0	0	0	0	0	0	0	207,626
Reserved for Technology	0	0	0	0	0	0	0	2,160
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	0	5,724
Reserved for Special Education - Grants to States	0	0	0	0	0	0	0	7,466
Other Federal Reserves	0	0	0	0	0	0	0	2,244
Unreserved:								
Undesignated	1,025,976	1,119,143	1,316,968	42,411	0	0	0	2,480,283
Total Equity	\$ 1,062,135	\$ 1,132,260	\$ 1,316,968	\$ 62,764	\$ 603,541	\$ 0	\$ 0	2,822,364
Total Liabilities And Equity	\$ 1,918,177	\$ 1,272,863	\$ 1,603,296	\$ 66,764	\$ 603,541	\$ 592,657	\$ 11,927,732	\$ 3,995,480

The accompanying notes are an integral part of this statement.