

Exhibit A

Dickson 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 General	Dickson County School Department
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 1,302,304	\$ 2,095,860	\$ 2,702,940	\$ 438,321	\$ 129,275	\$ 0	\$ 8,516,426
Cash	0	350	0	4,000	1,076,862	0	229,410
Inventories	9,595	0	0	0	0	0	0
Accounts Receivable	1,450,877	65,099	0	42,377	3,000	0	71,813
Allowance for Uncollectibles	(378,973)	0	0	0	0	0	0
Due from Other Governments	327,926	500,956	69	0	696,230	0	1,581,415
Due from Other Funds	50	1,733	196,454	20,862	0	0	2,515
Taxes Receivable	7,198,629	1,199,772	4,093,338	0	0	0	7,692,652
Allowance for Uncollectible Taxes	(557,871)	(92,979)	(317,221)	0	0	0	(596,156)
Amount Available in Debt Service Fund	0	0	0	0	0	2,821,430	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	87,250,898	0
Total Assets	\$ 9,352,537	\$ 3,770,791	\$ 6,675,580	\$ 505,560	\$ 1,905,367	\$ 90,072,328	\$ 17,498,075

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 117,676	\$ 130,248	\$ 26,349	\$ 0	\$ 3,858	\$ 0	\$ 8,290
Payroll Deductions Payable	22,743	3,342	0	0	0	0	0
Contracts Payable	24,975	0	0	0	0	0	641,394
Retainage Payable	0	170,619	0	0	0	0	402,628
Due to Other Funds	25,862	1,783	0	191,454	0	0	2,515
Due to Other Taxing Units	0	0	0	0	690,878	0	0
Due to Litigants, Heirs and Others	0	0	0	0	1,076,211	0	0
Due to Joint Ventures	0	0	0	0	111,570	0	0
Capital Outlay Notes Payable	0	0	84,825	0	0	0	0
Other Current Liabilities	0	68	0	0	12,071	0	0
Deferred Revenue - Current Taxes	6,191,038	1,031,840	3,520,394	0	0	0	6,615,913
Deferred Revenue - Delinquent Taxes	391,124	65,198	222,513	0	0	0	418,087
Other Deferred Revenues	995,146	169,204	69	0	0	0	758,774
General Obligation Bonds Payable - Long-term	0	0	0	0	0	60,615,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	5,608,151	0

(Continued)

Exhibit A

Dickson 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 General	Dickson County School Department
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	Long-term Debt	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>							
<u>Liabilities (Cont.)</u>							
Accrued Leave	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 175,952	\$ 0
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	0	0	1,505,225	0
Other Loans Payable - Long-term	0	0	0	0	0	22,168,000	0
Total Liabilities	<u>\$ 7,768,564</u>	<u>\$ 1,572,302</u>	<u>\$ 3,854,150</u>	<u>\$ 191,454</u>	<u>\$ 1,894,588</u>	<u>\$ 90,072,328</u>	<u>\$ 8,847,601</u>
<u>Fund Balances</u>							
Reserved for Encumbrances	\$ 20,640	\$ 461,405	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,640,611
Reserved for Alcohol and Drug Treatment	23,316	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	90,366	0	0	0	0	0	0
Reserved for Computer System - Register	35,978	0	0	0	0	0	0
Reserved for Vocational Projects	0	0	0	0	0	0	11,847
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	36,963
Reserved for Career Ladder Program	0	0	0	0	0	0	25,771
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	23,769
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	24,828
Reserved for Special Education - Grants to States	0	0	0	0	0	0	24,429
Other Federal Reserves	0	0	0	0	0	0	6,174
Reserved for Other General Purposes	0	0	0	4,000	0	0	0
Unreserved:							
Designated for Water Authority	2,021	0	0	0	0	0	0
Designated for Extended School Program	0	0	0	0	0	0	169,500
Designated for Lower Court Prosecutor	51,846	0	0	0	0	0	0
Designated for Eye and Birth Defects Program	193	0	0	0	0	0	0
Designated for Handgun Training	4,558	0	0	0	0	0	0
Designated for Growth Coordinating	113	0	0	0	0	0	0
Designated for Drug Court	6,708	0	0	0	0	0	0
Designated for In-Service Training	878	0	0	0	0	0	0
Undesignated	1,347,356	1,737,084	2,821,430	310,106	10,779	0	2,686,582
Total Fund Balances	<u>\$ 1,583,973</u>	<u>\$ 2,198,489</u>	<u>\$ 2,821,430</u>	<u>\$ 314,106</u>	<u>\$ 10,779</u>	<u>\$ 0</u>	<u>\$ 8,650,474</u>
Total Liabilities And Fund Balances	<u>\$ 9,352,537</u>	<u>\$ 3,770,791</u>	<u>\$ 6,675,580</u>	<u>\$ 505,560</u>	<u>\$ 1,905,367</u>	<u>\$ 90,072,328</u>	<u>\$ 17,498,075</u>

The accompanying notes are an integral part of this statement.