

Exhibit A

Fayette 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	Fayette County School Department
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long-term Debt	
ASSETS							
Equity in Pooled Cash and Investments	\$ 1,904,202	\$ 941,901	\$ 5,503,320	\$ 47,948	\$ 862,313	\$ 0	\$ 2,478,357
Cash	0	40,926	0	0	2,807,698	0	0
Accounts Receivable	12,163	10,979	349	0	905	0	6,182
Due from Other Governments	46,411	1,229,586	0	0	183,938	0	1,009,615
Due from Other Funds	17,919	0	0	0	0	0	7,897
Taxes Receivable	4,106,205	735,087	491,707	0	4,899	0	4,293,982
Allowance for Uncollectible Taxes	(150,636)	(29,245)	(29,301)	0	0	0	(151,655)
Cash Shortage	0	0	0	0	0	0	16,371
Amount Available in Debt Service Fund	0	0	0	0	0	5,508,159	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	11,233,955	653,763
Total Assets	\$ 5,936,264	\$ 2,929,234	\$ 5,966,075	\$ 47,948	\$ 3,859,753	\$ 16,742,114	\$ 8,314,512

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 172,872	\$ 0	\$ 0	\$ 0	\$ 0	\$ 411,987
Accrued Payroll	0	0	0	0	0	0	42,302
Payroll Deductions Payable	0	0	0	0	0	0	94,192
Contracts Payable	0	0	0	0	0	0	157,683
Retainage Payable	0	0	0	0	0	0	147,197
Claims and Judgements Payable	76,683	0	0	0	0	120,000	0
Due to Other Funds	0	17,919	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	1,003,745	0	0
Due to Litigants, Heirs and Others	0	0	0	0	2,805,910	0	0
Matured Interest on Bonds	0	0	142	0	0	0	0
Deferred Revenue - Current Taxes	3,729,666	657,649	397,045	0	0	0	3,926,064
Deferred Revenue - Delinquent Taxes	209,901	44,779	60,729	0	0	0	200,946
Other Deferred Revenues	3,105	658,975	0	36,932	0	0	135,176
General Obligation Bonds Payable - Long-term	0	0	0	0	0	15,878,442	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0	500,000
Accrued Leave	0	0	0	0	0	203,082	153,763

(Continued)

Exhibit A

Fayette 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	Fayette County School Department
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long-term Debt	
LIABILITIES AND FUND BALANCES (Cont.)							
Liabilities (Cont.)							
Accrued Liability for Landfill Postclosure Care Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 540,590	\$ 0
Cafeteria Salaries and Benefits	0	0	0	0	0	0	627
Total Liabilities	\$ 4,019,355	\$ 1,552,194	\$ 457,916	\$ 36,932	\$ 3,809,655	\$ 16,742,114	\$ 5,769,937
Fund Balances							
Reserved for Encumbrances	\$ 0	\$ 573,848	\$ 0	\$ 0	\$ 0	\$ 0	\$ 258,625
Reserved for Alcohol and Drug Treatment	7,553	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	110,210	0	0	0	0	0	0
Reserved for Computer System - Register	33,389	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	6,471
Reserved for Career Ladder Program	0	0	0	0	0	0	6,852
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	132,674
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	16,757
Other Federal Reserves	0	0	0	0	0	0	6,051
Unreserved:							
Designated for Extended Day Program	0	0	0	0	0	0	16,200
Designated for Rural Fire Protection	15,000	0	0	0	0	0	0
Undesignated	1,750,757	803,192	5,508,159	11,016	50,098	0	2,100,945
Total Fund Balances	\$ 1,916,909	\$ 1,377,040	\$ 5,508,159	\$ 11,016	\$ 50,098	\$ 0	\$ 2,544,575
Total Liabilities And Fund Balances	\$ 5,936,264	\$ 2,929,234	\$ 5,966,075	\$ 47,948	\$ 3,859,753	\$ 16,742,114	\$ 8,314,512

The accompanying notes are an integral part of this statement.