

Exhibit A

Henderson 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	Henderson County School Department
	General	Special Revenue	Debt Service	Agency	General Long-term Debt	
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ 888,896	\$ 590,661	\$ 5,252,162	\$ 62,011	\$ 0	\$ 591,749
Cash	0	553,824	0	1,211,768	0	0
Accounts Receivable	25,445	24,506	519	57	0	1,108
Due from Other Governments	77,923	608,896	75,535	499,804	0	691,453
Due from Other Funds	391	0	0	0	0	86
Due from Component Units	17,665	0	9,635	0	0	0
Taxes Receivable	1,633,583	377,204	1,857,004	400,399	0	2,432,500
Allowance for Uncollectible Taxes	(48,731)	(11,253)	(55,396)	(9,247)	0	(61,787)
Amount Available in Debt Service Funds	0	0	0	0	5,307,349	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	19,030,858	312,194
Total Assets	\$ 2,595,172	\$ 2,143,838	\$ 7,139,459	\$ 2,164,792	\$ 24,338,207	\$ 3,967,303

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,650
Contracts Payable	0	122,514	0	0	0	0
Claims and Judgements Payable	41,824	0	0	0	0	0
Due to Other Funds	0	331	0	60	0	86
Due to Primary Government	0	0	0	0	0	27,300
Due to Other Taxing Units	0	0	0	953,024	0	0
Due to Litigants, Heirs and Others	0	0	0	1,211,708	0	0
Capital Outlay Notes Payable	0	0	0	0	0	9,489
Current Liabilities Payable from Restricted Assets:						
Other Payables from Restricted Assets	3,580	0	0	0	0	0
Deferred Revenue - Current Taxes	1,514,943	349,809	1,722,138	0	0	2,300,316
Deferred Revenue - Delinquent Taxes	63,478	14,650	72,236	0	0	64,450
Other Deferred Revenues	55,169	158,067	37,736	0	0	199,480
General Obligation Bonds Payable - Long-term	0	0	0	0	21,500,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	2,765,000	20,511
Capitalized Lease Obligations - Non-current	0	0	0	0	0	291,683

(Continued)

Exhibit A

Henderson County, Tennessee
Combined Balance Sheet - All Fund Types.
Account Group and Discretely Presented Component Unit (Cont.)

	Primary Government					Component
	Governmental Fund Types					Unit
	General	Special Revenue	Debt Service	Fiduciary	Account	Henderson County School Department
				Agency	Group	
				General Long-term Debt		
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>						
<u>Liabilities (Cont.)</u>						
Accrued Leave	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,916	\$ 0
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	0	71,291	0
Total Liabilities	\$ 1,678,994	\$ 645,371	\$ 1,832,110	\$ 2,164,792	\$ 24,338,207	\$ 2,919,965
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 0	\$ 224,741	\$ 0	\$ 0	\$ 0	\$ 198,243
Reserved for Alcohol and Drug Treatment	50,131	0	0	0	0	0
Reserved for Computer System - Register	18,254	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	1,093
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	25,022
Reserved for Special Education - Grants to States	0	0	0	0	0	13,067
Other Federal Reserves	0	0	0	0	0	893
Unreserved:						
Designated for Tourism Development	110,865	0	0	0	0	0
Designated for Industrial Development	62,013	0	0	0	0	0
Undesignated	674,915	1,273,726	5,307,349	0	0	809,020
Total Fund Balances	\$ 916,178	\$ 1,498,467	\$ 5,307,349	\$ 0	\$ 0	\$ 1,047,338
Total Liabilities And Fund Balances	\$ 2,595,172	\$ 2,143,838	\$ 7,139,459	\$ 2,164,792	\$ 24,338,207	\$ 3,967,303

The accompanying notes are an integral part of this statement.