

Exhibit A

Henry County, Tennessee
Combined Balance Sheet - All Fund Types.
Account Group and Discretely Presented Component Units
June 30, 2002

	Primary Government				Proprietary
	Governmental Fund Types			Capital	Fund Type
	General	Special Revenue	Debt Service	Projects	Internal Service
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 2,828,213	\$ 968,317	\$ 3,281,502	\$ 345,841	\$ 355,148
Cash	0	15,551	0	0	0
Inventories	0	0	0	0	0
Investments	0	0	0	0	0
Accounts Receivable	8,271	1,205	0	0	0
Allowance for Uncollectibles	0	0	0	0	0
Due from Other Governments	201,469	494,849	0	0	0
Due from Other Funds	77,552	488	0	0	0
Due from Component Units	11,464	0	0	0	0
Taxes Receivable	2,307,711	1,575,052	5,033	0	0
Allowance for Uncollectible Taxes	(35,710)	(25,230)	(649)	0	0
Prepaid Items	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Other Current Assets	0	0	0	0	0
Restricted Assets:					
Other Restricted Assets	0	0	0	0	0
Land	0	0	0	0	0
Buildings and Improvements	0	0	0	0	0
Machinery and Equipment	0	0	0	0	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	0
Construction in Progress	0	0	0	0	0
Amount Available in Debt Service Fund	0	0	0	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0
Total Assets	<u>\$ 5,398,970</u>	<u>\$ 3,030,232</u>	<u>\$ 3,285,886</u>	<u>\$ 345,841</u>	<u>\$ 355,148</u>

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 7,881	\$ 13,616	\$ 0	\$ 950	\$ 0
Accrued Payroll	0	0	0	0	0
Payroll Deductions Payable	0	380	0	0	0

(Continued)

Exhibit A

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

	Primary Government				Proprietary Fund Type
	Governmental Fund Types			Capital Projects	
	General	Special Revenue	Debt Service		
<u>LIABILITIES AND EQUITY (Cont.)</u>					
<u>Liabilities (Cont.)</u>					
Contracts Payable	\$ 0	\$ 243,257	\$ 0	\$ 28,193	\$ 0
Retainage Payable	0	0	0	60,605	0
Due to Other Funds	488	15,551	0	0	0
Due to Other Taxing Units	0	0	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	0
Other Loans Payable	0	0	0	0	0
Other Current Liabilities	0	0	0	0	0
Deferred Revenue - Current Taxes	2,155,825	1,464,334	0	0	0
Deferred Revenue - Delinquent Taxes	111,849	82,304	4,221	0	0
Other Deferred Revenues	78,423	321,247	0	0	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0
Revenue Bonds Payable - Long-term	0	0	0	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0
Accrued Leave	0	0	0	0	0
Other Loans Payable - Long-term	0	0	0	0	0
Total Liabilities	\$ 2,354,466	\$ 2,140,689	\$ 4,221	\$ 89,748	\$ 0
<u>Equity</u>					
Retained Earnings:					
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 355,148
Fund Balances:					
Reserved for Encumbrances	22,960	10,115	0	77,331	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	22,365	0	0	0
Reserved for Alcohol and Drug Treatment	20,165	0	0	0	0
Reserved for Computer System - Register	553	0	0	0	0
Other Local Education Reserves	0	0	0	0	0
Reserved for Driver Education	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0

(Continued)

Exhibit A

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

Primary Government				
Governmental Fund Types				Proprietary
General	Special Revenue	Debt Service	Capital Projects	Fund Type Internal Service

LIABILITIES AND EQUITY (Cont.)

Equity (Cont.)

Fund Balances (Cont.):

Reserved for Career Ladder Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserved for BEP Non-Classroom	0	0	0	0	0
Other State Education Reserves	0	0	0	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0
Reserved for Innovative Education Program Strategies	0	0	0	0	0
Reserved for Special Education - Grants to States	0	0	0	0	0
Other Federal Reserves	0	0	0	0	0
Unreserved:					
Designated for Siren Repairs	549	0	0	0	0
Undesignated	3,000,277	857,063	3,281,665	178,762	0
Total Equity	\$ 3,044,504	\$ 889,543	\$ 3,281,665	\$ 256,093	\$ 355,148
Total Liabilities And Equity	\$ 5,398,970	\$ 3,030,232	\$ 3,285,886	\$ 345,841	\$ 355,148

The accompanying notes are an integral part of this statement.

(Continued)

Exhibit A

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

	Primary Government		Component Units		
	Fiduciary	Account	Henry County School Department	Henry County Medical Center	Henry County Emergency Communications District
	<u>Fund Type</u>	<u>Group</u>			
Agency	General Long-term Debt				
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 233,323	\$ 0	\$ 8,679,752	\$ 0	\$ 0
Cash	773,837	0	0	360,022	395,865
Inventories	0	0	0	1,412,859	0
Investments	0	0	0	3,834,877	0
Accounts Receivable	60,707	0	9,027	13,688,690	0
Allowance for Uncollectibles	0	0	0	(3,483,000)	0
Due from Other Governments	652,538	0	1,027,112	0	0
Due from Other Funds	0	0	9,799	0	0
Due from Component Units	0	0	0	0	0
Taxes Receivable	2,501,795	0	4,394,066	0	0
Allowance for Uncollectible Taxes	(39,289)	0	(69,401)	0	0
Prepaid Items	0	0	0	308,783	0
Accrued Interest Receivable	0	0	0	0	298
Other Current Assets	0	0	0	385,695	0
Restricted Assets:					
Other Restricted Assets	0	0	0	2,917,456	0
Land	0	0	0	788,567	0
Buildings and Improvements	0	0	0	19,830,998	0
Machinery and Equipment	0	0	0	20,505,679	317,628
Accumulated Depreciation -Machinery & Equipment	0	0	0	(23,464,746)	(248,764)
Construction in Progress	0	0	0	1,901,444	0
Amount Available in Debt Service Fund	0	3,281,665	0	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	18,773,007	232,011	0	0
Total Assets	\$ 4,182,911	\$ 22,054,672	\$ 14,282,366	\$ 38,987,324	\$ 465,027

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 0	\$ 0	\$ 300,789	\$ 1,463,168	\$ 1,188
Accrued Payroll	0	0	2,307	0	0
Payroll Deductions Payable	0	0	67,726	0	0

(Continued)

Exhibit A

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

Primary Government		Component Units		
Fiduciary	Account	Henry County School Department	Henry County Medical Center	Henry County Emergency Communications District
Fund Type	Group			
Agency	Long-term Debt			

LIABILITIES AND EQUITY (Cont.)

Liabilities (Cont.)

Contracts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Retainage Payable	0	0	0	0	0
Due to Other Funds	62,001	0	490	0	0
Due to Other Taxing Units	3,348,367	0	0	0	0
Due to Litigants, Heirs and Others	772,543	0	0	0	0
Revenue Bonds Payable	0	0	0	320,000	0
Other Loans Payable	0	0	0	264,000	0
Other Current Liabilities	0	0	0	2,825,903	0
Deferred Revenue - Current Taxes	0	0	4,093,283	0	0
Deferred Revenue - Delinquent Taxes	0	0	222,733	0	0
Other Deferred Revenues	0	0	296,394	0	0
General Obligation Bonds Payable - Long-term	0	14,876,486	0	0	0
Revenue Bonds Payable - Long-term	0	0	0	1,480,000	0
Capital Outlay Notes Payable - Long-term	0	152,000	0	0	0
Capitalized Lease Obligations - Non-current	0	90,364	181,940	0	0
Accrued Leave	0	194,746	50,071	0	0
Landfill Closure/Postclosure Care Costs	0	156,778	0	0	0
Other Loans Payable - Long-term	0	6,584,298	0	3,142,000	0
Total Liabilities	\$ 4,182,911	\$ 22,054,672	\$ 5,215,733	\$ 9,495,071	\$ 1,188

Equity

Retained Earnings:					
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 463,839
Fund Balances:					
Reserved for Encumbrances	0	0	5,185,847	0	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	0	0	0	0	0
Reserved for Computer System - Register	0	0	0	0	0
Other Local Education Reserves	0	0	31,764	0	0
Reserved for Driver Education	0	0	70,415	0	0
Reserved for Career Ladder - Extended Contract	0	0	40,135	0	0

(Continued)

Exhibit A

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

	Primary Government		Component Units		
	Fiduciary	Account	Henry County School Department	Henry County Medical Center	Henry County Emergency Communications District
	<u>Fund Type</u>	<u>Group</u> General Long-term Debt			
	Agency				
<u>Equity (Cont.)</u>					
Fund Balances (Cont.):					
Reserved for Career Ladder Program	\$ 0	\$ 0	\$ 24,572	\$ 0	\$ 0
Reserved for BEP Non-Classroom	0	0	234,521	0	0
Other State Education Reserves	0	0	176,124	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	55,620	0	0
Reserved for Innovative Education Program Strategies	0	0	14,034	0	0
Reserved for Special Education - Grants to States	0	0	89,912	0	0
Other Federal Reserves	0	0	15,297	0	0
Unreserved:					
Designated for Debt Retirement	0	0	2,193,311	0	0
Undesignated	0	0	935,081	29,492,253	0
Total Equity	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,066,633</u>	<u>\$ 29,492,253</u>	<u>\$ 463,839</u>
Total Liabilities And Equity	<u>\$ 4,182,911</u>	<u>\$ 22,054,672</u>	<u>\$ 14,282,366</u>	<u>\$ 38,987,324</u>	<u>\$ 465,027</u>

The accompanying notes are an integral part of this statement.