

Exhibit A

Jackson 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	Jackson County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 480,730	\$ 408,628	\$ 2,262,081	\$ 81,074	\$ 0	\$ 0	\$ 3,543,564
Cash	0	6,583	0	0	402,196	0	0
Inventories	0	0	0	0	0	0	14,228
Investments	0	0	0	0	141,957	0	0
Accounts Receivable	0	1,318	0	0	60	0	0
Due from Other Governments	106,631	642,488	0	0	47,194	0	232,754
Due from Other Funds	7,326	1,939	0	0	0	0	609
Taxes Receivable	1,126,437	508,000	66,261	0	0	0	1,170,611
Allowance for Uncollectible Taxes	(36,478)	(16,450)	(2,146)	0	0	0	(37,909)
Amount Available in Debt Service Funds	0	0	0	0	0	2,262,081	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	1,647,555	5,442,210
Total Assets	\$ 1,684,646	\$ 1,552,506	\$ 2,326,196	\$ 81,074	\$ 591,407	\$ 3,909,636	\$ 10,366,067
<u>LIABILITIES AND FUND BALANCES</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 0	\$ 211,443	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Payroll Deductions Payable	763	0	0	0	0	0	0
Contracts Payable	0	0	0	0	0	0	125,696
Retainage Payable	18,134	0	0	0	0	0	193,486
Due to Other Funds	1,939	7,326	0	0	0	0	609
Due to Other Taxing Units	0	0	0	0	47,194	0	0
Due to Litigants, Heirs and Others	0	0	0	0	544,213	0	0
Deferred Revenue - Current Taxes	1,022,970	461,339	60,175	0	0	0	1,063,086
Deferred Revenue - Delinquent Taxes	66,989	30,211	3,940	0	0	0	69,616
Other Deferred Revenues	17,710	123,878	0	0	0	0	137,131
General Obligation Bonds Payable - Long-term	0	0	0	0	0	3,480,900	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	365,713	451,123
Capitalized Lease Obligations - Non-current	0	0	0	0	0	63,023	0
Other Loans Payable - Long-term	0	0	0	0	0	0	4,991,087
Total Liabilities	\$ 1,128,505	\$ 834,197	\$ 64,115	\$ 0	\$ 591,407	\$ 3,909,636	\$ 7,031,834

(Continued)

Exhibit A

Jackson 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	Jackson County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
LIABILITIES AND FUND BALANCES (Cont.)							
Fund Balances							
Reserved for Encumbrances	\$ 67,623	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	585,740
Reserved for Purchase of Electronic Fingerprint Imaging System	0	20,575	0	0	0	0	0
Reserved for Litigation Tax - Jail or Workhouse	24,989	0	0	0	0	0	0
Reserved for Computer System - Register	14,084	0	0	0	0	0	0
Reserved for Inventory	0	0	0	0	0	0	14,228
Other Local Education Reserves	0	0	0	0	0	0	286,135
Reserved for Capital Outlay	61,431	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	5,016
Reserved for BEP Non-Classroom	0	0	0	0	0	0	2,135,500
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	15,109
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	3,086
Reserved for Special Education - Grants to States	0	0	0	0	0	0	17,220
Other Federal Reserves	0	0	0	0	0	0	32
Unreserved:							
Designated for Debt Retirement	0	0	0	0	0	0	176,019
Undesignated	388,014	697,734	2,262,081	81,074	0	0	96,148
Total Fund Balances	\$ 556,141	\$ 718,309	\$ 2,262,081	\$ 81,074	\$ 0	\$ 0	3,334,233
Total Liabilities And Fund Balances	\$ 1,684,646	\$ 1,552,506	\$ 2,326,196	\$ 81,074	\$ 591,407	\$ 3,909,636	\$ 10,366,067

The accompanying notes are an integral part of this statement.