

Exhibit A

Meigs 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	Meigs County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 628,631	\$ 184,644	\$ 130,516	\$ 3,300,931	\$ 0	\$ 0	\$ 1,026,497
Cash	0	0	0	0	709,766	0	0
Accounts Receivable	38,257	816	8,998	0	705	0	13,139
Due from Other Governments	292,257	224,519	34,049	0	27,410	0	279,013
Due from Other Funds	90	675	13,618	0	0	0	0
Taxes Receivable	1,229,949	0	254,473	0	0	0	1,102,714
Allowance for Uncollectible Taxes	(54,388)	0	(11,253)	0	0	0	(48,761)
Amount Available in Debt Service Funds	0	0	0	0	0	169,178	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	8,565,236	0
Total Assets	\$ 2,134,796	\$ 410,654	\$ 430,401	\$ 3,300,931	\$ 737,881	\$ 8,734,414	\$ 2,372,602
<u>LIABILITIES AND FUND BALANCES</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 154,220	\$ 331	\$ 0	\$ 39,040	\$ 0	\$ 0	\$ 1,190
Accrued Payroll	0	0	0	0	0	0	657
Payroll Deductions Payable	1,928	807	0	0	0	0	0
Cash Overdraft	0	0	0	0	0	0	3,451
Due to Other Funds	14,293	90	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	12,286	0	0
Due to Litigants, Heirs and Others	0	0	0	0	710,471	0	0
Matured Interest on Bonds	0	0	465	0	0	0	0
Deferred Revenue - Current Taxes	1,106,363	0	228,903	0	0	0	991,913
Deferred Revenue - Delinquent Taxes	64,289	0	13,301	0	0	0	57,639
Other Deferred Revenues	31,808	107,440	18,554	0	15,124	0	36,266
General Obligation Bonds Payable - Long-term	0	0	0	0	0	7,947,567	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	771,650	0
Accrued Leave	0	0	0	0	0	15,197	0
Total Liabilities	\$ 1,372,901	\$ 108,668	\$ 261,223	\$ 39,040	\$ 737,881	\$ 8,734,414	\$ 1,091,116

(Continued)

Exhibit A

Meigs 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	Meigs County School Department
General	Special Revenue	Debt Service	Capital Projects	Agency	Long-term Debt	

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances

Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 69,615
Reserved for Purchase of Electronic Fingerprint Imaging System	0	5,650	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	18,575	0	0	0	0	0	0
Reserved for Litigation Tax - Jail or Workhouse	17,416	0	0	0	0	0	0
Reserved for Courthouse and Jail Maintenance	35,168	0	0	0	0	0	0
Reserved for Computer System - Register	24,579	0	0	0	0	0	0
Reserved for Capital Outlay	4,456	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	13,487
Reserved for Career Ladder Program	0	0	0	0	0	0	13,640
Reserved for BEP Non-Classroom	0	0	0	0	0	0	243,050
Reserved for Special Education - Grants to States	0	0	0	0	0	0	8,694
Other Federal Reserves	0	0	0	0	0	0	6,342
Unreserved:							
Undesignated	661,701	296,336	169,178	3,261,891	0	0	926,658
Total Fund Balances	\$ 761,895	\$ 301,986	\$ 169,178	\$ 3,261,891	\$ 0	\$ 0	\$ 1,281,486
Total Liabilities And Fund Balances	\$ 2,134,796	\$ 410,654	\$ 430,401	\$ 3,300,931	\$ 737,881	\$ 8,734,414	\$ 2,372,602

The accompanying notes are an integral part of this statement.