

Exhibit A

Monroe County, Tennessee
Combined Balance Sheet - All Fund Types
Account Group and Discretely Presented Component Unit
June 30, 2002

	Primary Government					Component
	Governmental Fund Types			Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Fund Type	Group	Monroe County School Department
				Agency	Long-term Debt	
ASSETS						
Equity in Pooled Cash and Investments	\$ 2,884,948	\$ 461,927	\$ 2,482,553	\$ 80,015	\$ 0	\$ 2,409,098
Cash	300	1,090	0	1,877,824	0	49
Accounts Receivable	116,505	81,260	0	544	0	0
Due from Other Governments	154,546	400,703	3,220	592,082	0	792,631
Due from Other Funds	1,316	0	0	0	0	0
Taxes Receivable	3,412,782	1,256,094	782,096	1,110,149	0	4,151,222
Allowance for Uncollectible Taxes	(94,449)	(34,763)	(21,645)	(30,723)	0	(114,886)
Amount Available in Debt Service Funds	0	0	0	0	2,489,935	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	18,231,588	3,610,000
Total Assets	<u>\$ 6,475,948</u>	<u>\$ 2,166,311</u>	<u>\$ 3,246,224</u>	<u>\$ 3,629,891</u>	<u>\$ 20,721,523</u>	<u>\$ 10,848,114</u>
LIABILITIES AND FUND BALANCES						
<u>Liabilities</u>						
Accounts Payable	\$ 907	\$ 156,595	\$ 0	\$ 0	\$ 0	\$ 0
Contracts Payable	50,384	0	0	0	0	206,127
Retainage Payable	5,203	0	0	0	0	538,839
Due to Other Funds	0	1,316	0	0	0	0
Due to Other Taxing Units	0	0	0	1,751,523	0	0
Due to Litigants, Heirs and Others	0	0	0	1,878,368	0	0
Deferred Revenue - Current Taxes	3,151,332	1,159,865	722,180	0	0	3,833,201
Deferred Revenue - Delinquent Taxes	144,156	53,058	33,036	0	0	175,347
Other Deferred Revenues	70,373	157,847	1,073	0	0	233,025
General Obligation Bonds Payable - Long-term	0	0	0	0	11,279,236	3,145,000
Capital Outlay Notes Payable - Long-term	0	0	0	0	1,897,909	465,000
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	0	840,000	0
Other Loans Payable - Long-term	0	0	0	0	6,704,378	0
Total Liabilities	<u>\$ 3,422,355</u>	<u>\$ 1,528,681</u>	<u>\$ 756,289</u>	<u>\$ 3,629,891</u>	<u>\$ 20,721,523</u>	<u>\$ 8,596,539</u>

(Continued)

Exhibit A

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

	Primary Government					Component
	Governmental Fund Types			Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Fund Type	Group	Monroe County School Department
				Agency	General Long-term Debt	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>						
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 516,473	\$ 551	\$ 0	\$ 0	\$ 0	\$ 1,227,506
Reserved for Alcohol and Drug Treatment	32,622	0	0	0	0	0
Reserved for Computer System - Register	63,236	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	19,156
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	83,138
Reserved for Career Ladder Program	0	0	0	0	0	18,476
Reserved for BEP Non-Classroom	0	0	0	0	0	647,962
Reserved for Technology	0	0	0	0	0	28,065
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	57,678
Reserved for Innovative Education Program Strategies	0	0	0	0	0	1,069
Other Federal Reserves	0	0	0	0	0	1,121
Reserved for Other General Purposes	272,152	0	0	0	0	0
Unreserved:						
Undesignated	2,169,110	637,079	2,489,935	0	0	167,404
Total Fund Balances	<u>\$ 3,053,593</u>	<u>\$ 637,630</u>	<u>\$ 2,489,935</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,251,575</u>
Total Liabilities And Fund Balances	<u>\$ 6,475,948</u>	<u>\$ 2,166,311</u>	<u>\$ 3,246,224</u>	<u>\$ 3,629,891</u>	<u>\$ 20,721,523</u>	<u>\$ 10,848,114</u>

The accompanying notes are an integral part of this statement.