

Exhibit A

Montgomery County, Tennessee
 Combined Balance Sheet - All Fund Types
 Account Groups and Discretely Presented Component Units
 June 30, 2002

	Primary Government				
	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Service
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 7,048,282	\$ 592,955	\$ 21,333,868	\$ 45,543,745	\$ 6,019,572
Cash	31,735	84,502	0	0	0
Inventories	71,665	0	0	0	0
Accounts Receivable	1,016,261	12,623	18,103	86,282	0
Allowance for Uncollectibles	(129,312)	0	0	0	0
Due from Other Governments	685,264	543,141	377,003	0	0
Due from Other Funds	91,658	11,003	20,849	7,943,513	0
Due from Primary Government	0	0	0	0	0
Due from Component Units	38,019	0	300,631	0	0
Taxes Receivable	13,487,241	2,576,271	16,931,217	0	0
Allowance for Uncollectible Taxes	(665,974)	(128,649)	(882,032)	0	0
Prepaid Items	0	0	0	0	833,000
Notes Receivable - Long-Term	0	0	5,609,685	0	0
Land	0	0	0	0	0
Buildings and Improvements	0	0	0	0	0
Furniture and Fixtures	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
Other Fixed Assets	0	0	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0
Total Assets	<u>\$ 21,674,839</u>	<u>\$ 3,691,846</u>	<u>\$ 43,709,324</u>	<u>\$ 53,573,540</u>	<u>\$ 6,852,572</u>

LIABILITIES, EQUITY AND OTHER CREDITS

<u>Liabilities</u>					
Accounts Payable	\$ 473,986	\$ 90,422	\$ 0	\$ 97,784	\$ 0
Accrued Payroll	647	0	0	0	0
Payroll Deductions Payable	50,606	6,629	0	0	0
Contracts Payable	1	0	0	3,531,730	0
Retainage Payable	0	0	0	0	0

(Continued)

Exhibit A

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

	Primary Government				Proprietary Fund Type
	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	
<u>LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)</u>					
<u>Liabilities (Cont.)</u>					
Claims and Judgements Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,260,881
Due to Other Funds	45,721	90,925	36,729	7,892,915	0
Due to Component Units	17,356	18,858	0	3,000,000	0
Due to Other Taxing Units	0	0	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0
Due to Joint Ventures	0	0	0	0	0
Capitalized Lease Obligations - Current	0	0	0	0	0
Deferred Revenue - Current Taxes	12,361,276	2,354,529	15,304,437	0	0
Deferred Revenue - Delinquent Taxes	391,347	79,201	633,611	0	0
Other Deferred Revenues	875,487	316,750	195,446	0	0
General Obligation 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	\$ 14,216,427	\$ 2,957,314	\$ 16,170,223	\$ 14,522,429	\$ 4,260,881
<u>Equity and Other Credits</u>					
Retained Earnings:					
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,591,691
Investment in General Fixed Assets	0	0	0	0	0
Fund Balances:					
Reserved for Encumbrances	375,495	54,379	0	29,057,374	0
Reserved for Alcohol and Drug Treatment	66,684	0	0	0	0
Reserved for Litigation Tax - Office of Public Defender	54,008	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	0	0	279,859	0	0
Reserved for Courthouse and Jail Maintenance	31,530	0	0	0	0
Reserved for Long-term Notes Receivable	0	0	5,609,685	0	0

(Continued)

Exhibit A

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

	Primary Government				
	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Service
<u>LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)</u>					
<u>Equity and Other Credits (Cont.)</u>					
Fund Balances (Cont.):					
Reserved for Food Service	\$ 0	\$ 0	\$ 0	\$ 0	0
Reserved for Fraud and Crimes Prosecution Act	7,773	0	0	0	0
Other Local Education Reserves	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0
Reserved for Career Ladder Program	0	0	0	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0
Reserved for Special Education - Grants to States	0	0	0	0	0
Reserved for Other General Purposes	9,287	0	0	0	0
Unreserved:					
Designated for Variable Loan Program	0	0	1,778,597	0	0
Designated for Insurance	10,000	5,000	0	0	0
Designated for Health Department	115,038	0	0	0	0
Designated for Legacy 2000	2,546	0	0	0	0
Designated for Trip Grant	22,716	0	0	0	0
Designated for Dental Clinic	0	0	0	292,877	0
Designated for Veterans Services	65,782	0	0	0	0
Designated for Child Advocacy Center	58,948	0	0	0	0
Designated for Animal Shelter	365	0	0	0	0
Designated for Workers' Compensation	0	0	0	0	0
Designated for Millennium Commission	25,907	0	0	0	0
Designated for Mobile Data Terminal	328,436	0	0	0	0
Designated for Register's Office	1,000	0	0	0	0
Undesignated	6,282,897	675,153	19,870,960	9,700,860	0
Total Equity and Other Credits	\$ 7,458,412	\$ 734,532	\$ 27,539,101	\$ 39,051,111	\$ 2,591,691
Total Liabilities, Equity And Other Credits	\$ 21,674,839	\$ 3,691,846	\$ 43,709,324	\$ 53,573,540	\$ 6,852,572

The accompanying notes are an integral part of this statement.

(Continued)

Exhibit A

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

	Primary Government			Component Units	
	Fiduciary	Account Groups		Montgomery	Montgomery
	Fund Type	General	General Long-	County	County
	Agency	Fixed Assets	term Debt	School Department	Emergency Communications District
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 165,313	\$ 0	\$ 0	\$ 9,611,154	\$ 0
Cash	6,806,560	0	0	6,514	459,327
Inventories	0	0	0	352,073	0
Accounts Receivable	5,310	0	0	109,474	146,225
Allowance for Uncollectibles	0	0	0	0	0
Due from Other Governments	1,404,964	0	0	5,066,973	0
Due from Other Funds	0	0	0	52,305	0
Due from Primary Government	0	0	0	3,019,351	0
Due from Component Units	0	0	0	0	0
Taxes Receivable	0	0	0	19,990,860	0
Allowance for Uncollectible Taxes	0	0	0	(939,670)	0
Prepaid Items	0	0	0	50,000	8,223
Notes Receivable - Long-Term	0	0	0	0	0
Land	0	3,228,464	0	7,592,274	0
Buildings and Improvements	0	21,704,929	0	255,837,839	0
Furniture and Fixtures	0	147,713	0	1,109,703	0
Machinery and Equipment	0	7,630,534	0	15,244,885	602,658
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	(162,707)
Construction in Progress	0	34,535,259	0	6,735,997	0
Other Fixed Assets	0	4,099,953	0	0	0
Amount Available in Debt Service Funds	0	0	19,870,960	0	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	196,855,169	2,268,032	0
Total Assets	\$ 8,382,147	\$ 71,346,852	\$ 216,726,129	\$ 326,107,764	\$ 1,053,726
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 4,013	\$ 0	\$ 0	\$ 369,960	\$ 17,191
Accrued Payroll	0	0	0	743	40,649
Payroll Deductions Payable	84	0	0	9,070	0
Contracts Payable	0	0	0	1,431,978	12,704
Retainage Payable	0	0	0	117,445	0

(Continued)

Exhibit A

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

	Primary Government			Component Units	
	Fiduciary	Account Groups		Montgomery	Montgomery
	Fund Type	General	Long-term Debt	County	County
	Agency	Fixed Assets	General	School Department	Emergency Communications District
<u>LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)</u>					
<u>Liabilities (Cont.)</u>					
Claims and Judgements Payable	\$ 0	\$ 0	\$ 0	\$ 1,235,722	\$ 0
Due to Other Funds	733	0	0	1,265	0
Due to Component Units	0	0	0	0	0
Due to Other Taxing Units	1,404,958	0	0	0	0
Due to Litigants, Heirs and Others	6,800,872	0	0	0	0
Due to Joint Ventures	171,487	0	0	0	0
Capitalized Lease Obligations - Current	0	0	0	0	94,159
Deferred Revenue - Current Taxes	0	0	0	18,541,914	0
Deferred Revenue - Delinquent Taxes	0	0	0	433,278	0
Other Deferred Revenues	0	0	0	2,466,517	0
General Obligation Bonds Payable - Long-term	0	0	80,557,955	0	0
Capital Outlay Notes Payable - Long-term	0	0	17,109,110	1,267,981	0
Capitalized Lease Obligations - Non-current	0	0	58,207	351,931	219,747
Accrued Leave	0	0	970,857	648,120	27,023
Other Loans Payable - Long-term	0	0	118,030,000	0	0
Total Liabilities	\$ 8,382,147	\$ 0	\$ 216,726,129	\$ 26,875,924	\$ 411,473
<u>Equity and Other Credits</u>					
Retained Earnings:					
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 642,253
Investment in General Fixed Assets	0	71,346,852	0	286,520,698	0
Fund Balances:					
Reserved for Encumbrances	0	0	0	5,881,663	0
Reserved for Alcohol and Drug Treatment	0	0	0	0	0
Reserved for Litigation Tax - Office of Public Defender	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0
Reserved for Courthouse and Jail Maintenance	0	0	0	0	0
Reserved for Long-term Notes Receivable	0	0	0	0	0

(Continued)

Exhibit A

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

Fiduciary Fund Type	Primary Government			Component Units	
	Account Groups			Montgomery County School Department	Montgomery County Emergency Communications District
	General	Fixed	General Long-		
	Agency	Assets	term Debt		

LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)

Equity and Other Credits (Cont.)

Fund Balances (Cont.):

Reserved for Food Service	\$	0	\$	0	\$	0	\$	2,020,042	\$	0
Reserved for Fraud and Crimes Prosecution Act		0		0		0		0		0
Other Local Education Reserves		0		0		0		269,901		0
Reserved for Career Ladder - Extended Contract		0		0		0		329,688		0
Reserved for Career Ladder Program		0		0		0		61,954		0
Reserved for Title I Grants to Local Education Agencies		0		0		0		80,544		0
Reserved for Special Education - Grants to States		0		0		0		404,165		0
Reserved for Other General Purposes		0		0		0		0		0
Unreserved:										
Designated for Variable Loan Program		0		0		0		0		0
Designated for Insurance		0		0		0		0		0
Designated for Health Department		0		0		0		0		0
Designated for Legacy 2000		0		0		0		0		0
Designated for Trip Grant		0		0		0		0		0
Designated for Dental Clinic		0		0		0		0		0
Designated for Veterans Services		0		0		0		0		0
Designated for Child Advocacy Center		0		0		0		0		0
Designated for Animal Shelter		0		0		0		0		0
Designated for Workers' Compensation		0		0		0		311,503		0
Designated for Millennium Commission		0		0		0		0		0
Designated for Mobile Data Terminal		0		0		0		0		0
Designated for Register's Office		0		0		0		0		0
Undesignated		0		0		0		3,351,682		0
Total Equity and Other Credits	\$	0	\$	71,346,852	\$	0	\$	299,231,840	\$	642,253
Total Liabilities, Equity And Other Credits	\$	8,382,147	\$	71,346,852	\$	216,726,129	\$	326,107,764	\$	1,053,726

The accompanying notes are an integral part of this statement.