

Exhibit A

Morgan 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	Morgan County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
ASSETS							
Equity in Pooled Cash and Investments	\$ 1,119,667	\$ 2,205,400	\$ 3,679,760	\$ 1,836,473	\$ 0	\$ 0	\$ 4,537,125
Cash	0	22,527	0	0	186,642	0	19,818
Accounts Receivable	95,866	11,385	0	0	1,529	0	56,443
Allowance for Uncollectibles	(30,778)	0	0	0	0	0	0
Due from Other Governments	61,212	479,670	98,989	0	48,608	0	146,848
Due from Other Funds	8,809	8,221	0	0	0	0	117,422
Taxes Receivable	2,462,591	783,064	286,534	0	0	0	2,308,242
Allowance for Uncollectible Taxes	(107,008)	(34,520)	(12,836)	0	0	0	(100,891)
Notes Receivable - Long-Term	0	0	0	0	0	0	40,772
Amount Available in Debt Service Funds	0	0	0	0	0	3,729,857	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	5,587,055	0
Total Assets	\$ 3,610,359	\$ 3,475,747	\$ 4,052,447	\$ 1,836,473	\$ 236,779	\$ 9,316,912	\$ 7,125,779

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 24,194	\$ 0	\$ 31,923	\$ 0	\$ 0	\$ 1,063
Accrued Payroll	0	10,083	0	0	0	0	0
Payroll Deductions Payable	7,094	1,887	0	0	0	0	117,012
Contracts Payable	0	0	0	969,015	0	0	0
Retainage Payable	0	0	0	475,688	0	0	0
Claims and Judgements Payable	0	0	0	0	0	0	220,479
Due to Other Funds	5,921	9,096	0	0	2,013	0	117,422
Due to State of Tennessee	0	0	0	0	0	0	7,492
Due to Other Taxing Units	0	0	0	0	48,608	0	0
Due to Litigants, Heirs and Others	0	0	0	0	186,158	0	0
Deferred Revenue - Current Taxes	2,197,867	696,770	254,080	0	0	0	2,057,578
Deferred Revenue - Delinquent Taxes	148,758	48,834	18,504	0	0	0	141,266
Other Deferred Revenues	21,460	165,125	50,006	0	0	0	68,872
General Obligation Bonds Payable - Long-term	0	0	0	0	0	470,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	58,135	0

(Continued)

Exhibit A

Morgan 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	Morgan County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
LIABILITIES AND FUND BALANCES (Cont.)							
Liabilities (Cont.)							
Accrued Leave	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,252	\$ 0
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	0	0	170,353	0
Other Loans Payable - Long-term	0	0	0	0	0	6,996,475	0
Other Long-Term Liabilities	0	0	0	0	0	1,582,697	0
Total Liabilities	\$ 2,381,100	\$ 955,989	\$ 322,590	\$ 1,476,626	\$ 236,779	\$ 9,316,912	\$ 2,731,184
Fund Balances							
Reserved for Encumbrances	\$ 31,473	\$ 7,342	\$ 0	\$ 2,504,913	\$ 0	\$ 0	\$ 600,119
Reserved for Purchase of Electronic Fingerprint Imaging System	0	22,682	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	26,552	0	0	0	0	0	0
Reserved for Computer System - Register	30,998	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	10,405
Reserved for Career Ladder Program	0	0	0	0	0	0	2,295
Reserved for BEP Non-Classroom	0	0	0	0	0	0	1,773,000
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	30,454
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	50,690
Reserved for Special Education - Grants to States	0	0	0	0	0	0	49,180
Other Federal Reserves	0	0	0	0	0	0	32,709
Reserved for Other General Purposes	104,912	0	0	0	0	0	0
Unreserved:							
Undesignated (Fund Deficit)	1,035,324	2,489,734	3,729,857	(2,145,066)	0	0	1,845,743
Total Fund Balances	\$ 1,229,259	\$ 2,519,758	\$ 3,729,857	\$ 359,847	\$ 0	\$ 0	\$ 4,394,595
Total Liabilities And Fund Balances	\$ 3,610,359	\$ 3,475,747	\$ 4,052,447	\$ 1,836,473	\$ 236,779	\$ 9,316,912	\$ 7,125,779

The accompanying notes are an integral part of this statement.