

Obion County, Tennessee

Exhibit A

Combined Balance Sheet - All Fund Types

Account Group and Discretely Presented Component Unit

June 30, 2002

	Primary Government						Component Unit
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Obion County School Department
	General	Special Revenue	Debt Service	Enterprise	Trust and Agency	General Long-term Debt	
ASSETS							
Equity in Pooled Cash and Investments	\$ 1,587,956	\$ 4,189,885	\$ 4,131,137	\$ 0	\$ 9,405,460	\$ 0	\$ 4,015,084
Cash	0	27,820	0	909,409	1,747,269	0	0
Inventories	3,394	0	0	2,445	0	0	0
Investments	0	0	0	0	3,556,995	0	0
Accounts Receivable	10,772	962	814	151,577	7,032	0	7,866
Due from Other Governments	196,909	327,659	0	0	825,908	0	798,994
Due from Other Funds	40,781	1,497	8,108	0	4,877	0	5,709
Due from Primary Government	0	0	0	0	0	0	13,975
Taxes Receivable	971,089	374,281	2,021,462	0	1,320,239	0	3,793,470
Allowance for Uncollectible Taxes	(27,032)	(10,612)	(57,400)	0	(33,404)	0	(95,980)
Notes Receivable - Current	0	0	0	0	167,664	0	0
Notes Receivable - Long-Term	0	0	0	0	2,629,030	0	0
Land	0	0	0	12,745	0	0	0
Buildings and Improvements	0	0	0	850,871	0	0	0
Machinery and Equipment	0	0	0	208,193	0	0	0
Accumulated Depreciation	0	0	0	(736,260)	0	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	4,145,690	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	5,912,692	37,456
Total Assets	\$ 2,783,869	\$ 4,911,492	\$ 6,104,121	\$ 1,398,980	\$ 19,631,070	\$ 10,058,382	\$ 8,576,574

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 8,177	\$ 4,183	\$ 0	\$ 38,588	\$ 0	\$ 0	\$ 86,488
Accrued Payroll	0	0	0	21,471	0	0	0
Contracts Payable	0	264,539	0	0	0	0	175,500
Retainage Payable	0	0	0	0	0	0	27,000
Accrued Annual and Sick Leave	0	0	0	34,683	0	0	0
Due to Other Funds	0	27,940	0	0	27,323	0	0
Due to Component Units	0	0	0	0	13,975	0	0
Due to Other Taxing Units	0	0	0	0	2,155,403	0	0

(Continued)

Obion County, Tennessee
 Combined Balance Sheet - All Fund Types.

Exhibit A

Account Group and Discretely Presented Component Unit (Cont.)

	Primary Government					Component Unit Obion County School Department	
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type		Account Group
	General	Special Revenue	Debt Service	Enterprise	Trust and Agency		Long-term Debt
LIABILITIES AND EQUITY (Cont.)							
Liabilities (Cont.)							
Due to Litigants, Heirs and Others	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,885,106	\$ 0	
Advances Payable to Other Governmental Units	0	0	0	76,849	0	0	
Other Current Liabilities	0	0	0	3,918	0	0	
Deferred Revenue - Current Taxes	906,947	348,826	1,883,659	0	0	3,555,179	
Deferred Revenue - Delinquent Taxes	34,511	13,803	74,772	0	0	132,508	
Other Deferred Revenues	50,239	156,613	0	0	0	427,798	
General Obligation Bonds Payable - Long-term	0	0	0	0	0	6,505,000	
Accrued Leave	0	0	0	12,976	0	208,382	
Other Loans Payable - Long-term	0	0	0	0	0	3,345,000	
Total Liabilities	\$ 999,874	\$ 815,904	\$ 1,958,431	\$ 188,485	\$ 4,081,807	\$ 10,058,382	
Equity							
Retained Earnings:							
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 1,210,495	\$ 0	\$ 0	
Fund Balances:							
Reserved for Encumbrances	205,391	111,996	0	0	0	112,616	
Reserved for Alcohol and Drug Treatment	53,980	0	0	0	0	0	
Reserved for Computer System - Register	69,748	0	0	0	0	0	
Reserved for Long-Term Notes Receivable	0	0	0	0	2,629,030	0	
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	5,283	
Reserved for Career Ladder Program	0	0	0	0	0	8,954	
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	13,260	
Reserved for Innovative Education Program Strategies	0	0	0	0	0	38,191	
Reserved for Special Education - Grants to States	0	0	0	0	0	612	
Other Federal Reserves	0	0	0	0	0	11,916	
Unreserved:							
Designated for Pauper Cemetary	9,277	0	0	0	0	0	
Designated for County Building Maintenance	11,212	0	0	0	0	0	
Undesignated	1,434,387	3,983,592	4,145,690	0	12,920,233	3,943,813	
Total Equity	\$ 1,783,995	\$ 4,095,588	\$ 4,145,690	\$ 1,210,495	\$ 15,549,263	\$ 4,134,645	
Total Liabilities And Equity	\$ 2,783,869	\$ 4,911,492	\$ 6,104,121	\$ 1,398,980	\$ 19,631,070	\$ 10,058,382	

The accompanying notes are an integral part of this statement.