

Exhibit A

Stewart 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	Stewart County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
<b>ASSETS</b>							
Equity in Pooled Cash and Investments	\$ 1,708,414	\$ 104,271	\$ 1,734,253	\$ 71,987	\$ 0	\$ 0	\$ 1,310,985
Cash	0	1,243	0	0	605,993	0	61,525
Accounts Receivable	67,783	149	0	0	11,809	0	272
Due from Other Governments	169,773	356,211	0	0	45,748	0	266,938
Due from Other Funds	13,052	0	0	0	0	0	20
Due from Component Units	0	0	151,148	0	0	0	0
Taxes Receivable	1,413,811	118,529	1,314,523	13,400	0	0	470,461
Allowance for Uncollectible Taxes	(26,209)	(1,777)	(24,421)	(238)	0	0	(6,624)
Amount Available in Debt Service Fund	0	0	0	0	0	1,848,475	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	19,233,924	0
<b>Total Assets</b>	<b>\$ 3,346,624</b>	<b>\$ 578,626</b>	<b>\$ 3,175,503</b>	<b>\$ 85,149</b>	<b>\$ 663,550</b>	<b>\$ 21,082,399</b>	<b>\$ 2,103,577</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Accounts Payable	\$ 40,851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,173
Accrued Payroll	0	0	0	0	0	0	1,110
Due to Other Funds	0	1,243	0	0	11,809	0	20
Due to Primary Government	0	0	0	0	0	0	151,148
Due to State of Tennessee	1,715	0	0	0	0	0	2,524
Due to Other Taxing Units	0	0	0	0	45,748	0	0
Due to Litigants, Heirs and Others	0	0	0	0	605,993	0	0
Deferred Revenue - Current Taxes	1,322,410	113,350	1,234,251	12,595	0	0	453,398
Deferred Revenue - Delinquent Taxes	60,027	3,132	51,045	522	0	0	8,419
Other Deferred Revenues	44,440	147,836	41,732	0	0	0	88,177
General Obligation Bonds Payable - Long-term	0	0	0	0	0	20,847,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	142,100	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	29,205	0
Accrued Leave	0	0	0	0	0	64,094	0
<b>Total Liabilities</b>	<b>\$ 1,469,443</b>	<b>\$ 265,561</b>	<b>\$ 1,327,028</b>	<b>\$ 13,117</b>	<b>\$ 663,550</b>	<b>\$ 21,082,399</b>	<b>\$ 736,969</b>

(Continued)

Exhibit A

Stewart 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	Capital Projects	Agency	General Long-term Debt	Stewart County School Department
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>							
<u>Fund Balances</u>							
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	171,313
Reserved for Purchase of Electronic Fingerprint Imaging System	0	5,409	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	17,129	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	33,925	0	0	0
Reserved for Computer System - Register	12,972	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	1,498
Reserved for Career Ladder Program	0	0	0	0	0	0	2,116
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	68,305
Unreserved:							
Designated for Community Center	1,453	0	0	0	0	0	0
Undesignated	1,845,627	307,656	1,848,475	38,107	0	0	1,123,376
Total Fund Balances	<u>\$ 1,877,181</u>	<u>\$ 313,065</u>	<u>\$ 1,848,475</u>	<u>\$ 72,032</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,366,608</u>
Total Liabilities And Fund Balances	<u>\$ 3,346,624</u>	<u>\$ 578,626</u>	<u>\$ 3,175,503</u>	<u>\$ 85,149</u>	<u>\$ 663,550</u>	<u>\$ 21,082,399</u>	<u>\$ 2,103,577</u>

The accompanying notes are an integral part of this statement.