

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

Exhibit A

	Primary Government					Component Unit
	Governmental Fund Types			Fiduciary Fund Type	Account Group	Weakley County School Department
	General	Special Revenue	Debt Service	Trust and Agency	General Long-term Debt	
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ 753,565	\$ 944,850	\$ 4,948,628	\$ 181,682	\$ 0	\$ 1,828,010
Cash	0	1,148	1,015	1,391,093	0	0
Accounts Receivable	5,551	38,040	1,985	3,435	0	2,629
Due from Other Governments	122,282	459,818	6,704	380,636	0	795,026
Due from Other Funds	11,720	3,560	19,320	0	0	0
Due from Primary Government	0	0	0	0	0	209
Due from Component Units	0	840	408,757	0	0	0
Taxes Receivable	1,872,140	1,103,225	2,239,882	0	0	2,941,934
Allowance for Uncollectible Taxes	(91,921)	(54,167)	(109,976)	0	0	(144,447)
Amount Available in Debt Service Fund	0	0	0	0	5,388,655	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	28,299,289	85,884
Total Assets	\$ 2,673,337	\$ 2,497,314	\$ 7,516,315	\$ 1,956,846	\$ 33,687,944	\$ 5,509,245

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 72,085	\$ 15,448	\$ 0	\$ 0	\$ 0	\$ 0
Retainage Payable	0	0	0	0	0	5,000
Due to Other Funds	0	1,588	0	29,452	0	0
Due to Other Taxing Units	0	0	0	367,912	0	0
Due to Litigants, Heirs and Others	0	0	0	1,378,096	0	0
Due to Joint Ventures	0	0	0	69,671	0	0
Matured Interest on Bonds	0	0	1,015	0	0	0
Deferred Revenue - Current Taxes	1,713,330	1,009,641	2,049,877	0	0	2,692,376
Deferred Revenue - Delinquent Taxes	53,231	31,368	63,756	0	0	83,648
Other Deferred Revenues	33,273	164,340	13,012	0	0	208,650
General Obligation Bonds Payable - Long-term	0	0	0	0	26,905,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	166,004	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	53,010
Accrued Leave	0	0	0	0	158,940	32,874
Other Loans Payable - Long-term	0	0	0	0	6,458,000	0
Total Liabilities	\$ 1,871,919	\$ 1,222,385	\$ 2,127,660	\$ 1,845,131	\$ 33,687,944	\$ 3,075,558

(Continued)

Weakley County, Tennessee

Exhibit A

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	Weakley County School Department
	General	Special Revenue	Debt Service	Trust and Agency	General Long-term Debt	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>						
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 14,346	\$ 134,303	\$ 0	\$ 0	\$ 0	\$ 71,294
Reserved for Alcohol and Drug Treatment	77,066	0	0	0	0	0
Reserved for Computer System - Register	21,166	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	51,840
Reserved for Driver Education	0	0	0	0	0	15,862
Reserved for Career Ladder Program	0	0	0	0	0	19,449
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	26,101
Reserved for Innovative Education Program Strategies	0	0	0	0	0	1,464
Reserved for Special Education - Grants to States	0	0	0	0	0	65,996
Other Federal Reserves	0	0	0	0	0	3,767
Reserved for Other General Purposes	32,280	0	0	0	0	0
Unreserved:						
Designated for Student Farm Operations	0	0	0	0	0	80,544
Undesignated	656,560	1,140,626	5,388,655	111,715	0	2,097,370
Total Fund Balances	<u>\$ 801,418</u>	<u>\$ 1,274,929</u>	<u>\$ 5,388,655</u>	<u>\$ 111,715</u>	<u>\$ 0</u>	<u>\$ 2,433,687</u>
Total Liabilities And Fund Balances	<u>\$ 2,673,337</u>	<u>\$ 2,497,314</u>	<u>\$ 7,516,315</u>	<u>\$ 1,956,846</u>	<u>\$ 33,687,944</u>	<u>\$ 5,509,245</u>

The accompanying notes are an integral part of this statement.