

Exhibit A

Coffee County, Tennessee
Combined Balance Sheet - All Fund Types.
 Account Groups and Discretely Presented Component Unit
 June 30, 2002

	Primary Government							Component
	Governmental Fund Types				Fiduciary	Account Groups		Unit
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General	General	Coffee County School Department
						Fixed Assets	Long-term Debt	
ASSETS								
Equity in Pooled Cash and Investments	\$ 1,227,184	\$ 1,514,254	\$ 20,561	\$ 1,721,764	\$ 253,703	\$ 0	\$ 0	\$ 2,808,743
Cash	31,000	311,747	0	25,466	1,354,057	0	0	117,614
Inventories	3,759	0	0	0	0	0	0	122,940
Accounts Receivable	30,093	29,431	0	0	5,030	0	0	22,229
Due from Other Governments	218,274	378,012	52,591	0	1,529,481	0	0	755,023
Due from Other Funds	148,586	0	851,414	20,000	0	0	0	709
Taxes Receivable	6,209,806	2,046,550	2,554,027	0	3,927,362	0	0	3,878,361
Allowance for Uncollectible Taxes	(116,141)	(51,198)	(56,023)	0	(81,830)	0	0	(81,340)
Cash Shortage	0	0	0	0	16,729	0	0	0
Land	0	0	0	0	0	3,606,497	0	0
Buildings and Improvements	0	0	0	0	0	16,212,444	0	0
Machinery and Equipment	0	0	0	0	0	4,332,346	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	0	902,966	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	0	19,271,546	139,613
Total Assets	\$ 7,752,561	\$ 4,228,796	\$ 3,422,570	\$ 1,767,230	\$ 7,004,532	\$ 24,151,287	\$ 20,174,512	\$ 7,763,892
LIABILITIES, EQUITY AND OTHER CREDITS								
Liabilities								
Accounts Payable	\$ 164,310	\$ 52,684	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,332
Accrued Payroll	0	0	0	0	0	0	0	1,570,118
Payroll Deductions Payable	52,978	5,974	0	0	421	0	0	672,704
Retainage Payable	0	0	0	114,900	0	0	0	0
Due to Other Funds	20,000	1,000,000	0	0	0	0	0	709
Due to Other Taxing Units	0	0	0	0	5,435,840	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	1,370,786	0	0	0
Due to Joint Ventures	0	0	0	0	169,038	0	0	0
Deferred Revenue - Current Taxes	5,956,463	1,910,564	2,416,300	0	0	0	0	3,684,374
Deferred Revenue - Delinquent Taxes	137,202	84,788	81,704	0	0	0	0	112,647

(Continued)

Exhibit A

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

	Primary Government							Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Account Groups		Coffee County School Department
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Fixed Assets	General Long-term Debt	
LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)								
Liabilities (Cont.)								
Other Deferred Revenues	\$ 1,059,585	\$ 164,830	\$ 21,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 274,153
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0	13,220,000	0
Other Notes Payable - Long-term	0	0	0	0	0	0	0	139,613
Capitalized Lease Obligations - Non-current	0	0	0	0	0	0	196,031	0
Other Loans Payable - Long-term	0	0	0	0	0	0	6,758,481	0
Total Liabilities	\$ 7,390,538	\$ 3,218,840	\$ 2,519,604	\$ 114,900	\$ 6,976,085	\$ 0	\$ 20,174,512	\$ 6,462,650
Equity and Other Credits								
Investment in General Fixed Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,151,287	\$ 0	\$ 0
Fund Balances:								
Reserved for Encumbrances	86,639	59,732	0	1,985,031	0	0	0	30,687
Reserved for Alcohol and Drug Treatment	21,828	0	0	0	0	0	0	0
Reserved for Computer System - Register	8,155	0	0	0	0	0	0	0
Reserved for State Reappraisal Grant	56,005	0	0	0	0	0	0	0
Reserved for Career Ladder Program	0	0	0	0	0	0	0	14,319
Other State Education Reserves	0	0	0	0	0	0	0	64,571
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	0	60,235
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	0	1,640
Reserved for Special Education - Grants to States	0	0	0	0	0	0	0	5,132
Other Federal Reserves	0	0	0	0	0	0	0	3,611
Reserved for Other General Purposes	4,549	0	0	0	0	0	0	122,940
Unreserved:								
Undesignated (Fund Deficit)	184,847	950,224	902,966	(332,701)	28,447	0	0	998,107
Total Equity and Other Credits	\$ 362,023	\$ 1,009,956	\$ 902,966	\$ 1,652,330	\$ 28,447	\$ 24,151,287	\$ 0	\$ 1,301,242
Total Liabilities, Equity And Other Credits	\$ 7,752,561	\$ 4,228,796	\$ 3,422,570	\$ 1,767,230	\$ 7,004,532	\$ 24,151,287	\$ 20,174,512	\$ 7,763,892

The accompanying notes are an integral part of this statement.