

Exhibit A

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

	Primary Government						Component Units	
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Cumberland County School Department	Cumberland Emergency Communications District
	General	Special Revenue	Debt Service	Enterprise	Agency	General Long-term Debt		
<u>ASSETS</u>								
Equity in Pooled Cash and Investments	\$ 2,312,459	\$ 1,286,135	\$ 10,309,882	\$ 112,805	\$ 25,399	\$ 0	\$ 6,331,355	\$ 0
Cash	200	42,715	0	200	1,015,027	0	102	329,730
Inventories	0	0	0	0	0	0	15,948	0
Accounts Receivable	143,576	12,176	0	18,621	0	0	143,724	45,720
Due from Other Governments	324,942	452,023	250,132	499	974,428	0	1,177,684	0
Due from Other Funds	43,054	0	0	0	0	0	0	0
Taxes Receivable	5,143,036	0	2,969,152	0	0	0	4,446,328	0
Allowance for Uncollectible Taxes	(168,209)	0	(99,128)	0	0	0	(145,668)	0
Prepaid Items	0	0	0	0	0	0	0	13,178
Accrued Interest Receivable	0	0	0	0	0	0	0	1,195
Landfill Facilities and Development	0	0	0	2,875,957	0	0	0	0
Accumulated Depreciation -Landfill Facilities and Development	0	0	0	(706,612)	0	0	0	0
Land	0	0	0	46,840	0	0	0	0
Buildings and Improvements	0	0	0	13,825	0	0	0	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	(6,046)	0	0	0	0
Machinery and Equipment	0	0	0	225,704	0	0	0	415,970
Accumulated Depreciation -Machinery & Equipment	0	0	0	(175,176)	0	0	0	(212,042)
Other Fixed Assets	0	0	0	33,800	0	0	0	0
Accumulated Depreciation -Other Fixed Assets	0	0	0	(14,788)	0	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	10,391,098	0	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	13,407,264	0	0
Total Assets	\$ 7,799,058	\$ 1,793,049	\$ 13,430,038	\$ 2,425,629	\$ 2,014,854	\$ 23,798,362	\$ 11,969,473	\$ 593,751

LIABILITIES AND EQUITY

<u>Liabilities</u>								
Accounts Payable	\$ 340,645	\$ 153,702	\$ 0	\$ 0	\$ 25,399	\$ 0	\$ 705,323	\$ 19,086
Accrued Payroll	0	3,136	0	0	0	0	15,264	0
Contracts Payable	0	0	0	0	0	0	727,727	0
Retainage Payable	0	0	0	59,078	0	0	73,583	0
Due to Other Funds	0	43,054	0	0	0	0	0	0

(Continued)

Exhibit A

Cumberland County, Tennessee
Combined Balance Sheet - All Fund Types
Account Group and Discretely Presented Component Units (Cont.)

	Primary Government						Component Units	
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Cumberland County School Department	Cumberland Emergency Communications District
	General	Special Revenue	Debt Service	Enterprise	Agency	General Long-term Debt		
LIABILITIES AND EQUITY (Cont.)								
Liabilities (Cont.)								
Due to Other Taxing Units	\$ 0	\$ 0	\$ 0	\$ 0	\$ 974,428	\$ 0	\$ 0	\$ 0
Due to Litigants, Heirs and Others	0	0	0	0	1,015,027	0	0	0
Matured Bonds Payable	0	0	30,000	0	0	0	0	0
Matured Interest on Bonds	0	0	8,058	0	0	0	0	0
Current Liabilities Payable from Restricted Assets:								
Customer Deposits Payable	1,815	0	0	0	0	0	0	0
Deferred Revenue - Current Taxes	4,855,766	0	2,798,237	0	0	0	4,197,357	0
Deferred Revenue - Delinquent Taxes	119,061	0	71,787	0	0	0	103,303	0
Other Deferred Revenues	53,336	196,408	130,858	0	0	0	550,979	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	873,138	0	0	0	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	7,190,000	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	296,000	0	2,126,888	0	0
Other Loans Payable - Long-term	0	0	0	0	0	14,481,474	0	0
Total Liabilities	\$ 5,370,623	\$ 396,300	\$ 3,038,940	\$ 1,228,216	\$ 2,014,854	\$ 23,798,362	\$ 6,373,536	\$ 19,086
Equity								
Contributed Capital:								
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 52,248	\$ 0	\$ 0	\$ 0	\$ 0
State	0	0	0	19,011	0	0	0	0
Retained Earnings:								
Retained Earnings- Unreserved	0	0	0	1,126,154	0	0	0	574,665
Fund Balances:								
Reserved for Encumbrances	0	0	0	0	0	0	3,482,617	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	36,293	0	0	0	0	0	0
Reserved for Computer System - Register	38,863	0	0	0	0	0	0	0
Reserved for Inventory	0	0	0	0	0	0	15,948	0
Reserved for Career Ladder Program	0	0	0	0	0	0	10,694	0
Reserved for BEP Non-Classroom	0	0	0	0	0	0	1,115,678	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	151,571	0

(Continued)

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Combined Balance Sheet - All Fund Types
Account Group and Discretely Presented Component Units (Cont.)

Primary Government						Component Units	
Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Cumberland County School Department	Cumberland Emergency Communications District
General	Special Revenue	Debt Service	Enterprise	Agency	General Long-term Debt		

LIABILITIES AND EQUITY (Cont.)

Equity (Cont.)

Fund Balances (Cont.):								
Reserved for Innovative Education Program Strategies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,318	\$ 0
Reserved for Special Education - Grants to States	0	0	0	0	0	0	129,289	0
Other Federal Reserves	0	0	0	0	0	0	8,232	0
Unreserved:								
Designated for Right-of-Ways	38,176	0	0	0	0	0	0	0
Undesignated	2,351,396	1,360,456	10,391,098	0	0	0	675,590	0
Total Equity	\$ 2,428,435	\$ 1,396,749	\$ 10,391,098	\$ 1,197,413	\$ 0	\$ 0	\$ 5,595,937	\$ 574,665
Total Liabilities And Equity	\$ 7,799,058	\$ 1,793,049	\$ 13,430,038	\$ 2,425,629	\$ 2,014,854	\$ 23,798,362	\$ 11,969,473	\$ 593,751

The accompanying notes are an integral part of this statement.