

Exhibit A

DeKalb 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	DeKalb County School Department	DeKalb County Emergency Communications District
	General	Special Revenue	Debt Service	Enterprise	Agency	Long-term Debt		
<b>ASSETS</b>								
Equity in Pooled Cash and Investments	\$ 1,187,841	\$ 1,705,807	\$ 1,006,659	\$ 276,671	\$ 0	\$ 0	\$ 4,248,475	\$ 0
Cash	0	122,719	0	0	670,732	0	0	52,449
Accounts Receivable	37	0	0	44,349	134	0	0	2,755
Due from Other Governments	172,476	552,413	0	18,005	77,318	0	198,457	0
Due from Other Funds	4,142	350,053	35,062	0	0	0	13,335	0
Taxes Receivable	1,065,406	0	127,203	405,503	0	0	2,382,339	0
Allowance for Uncollectible Taxes	(37,687)	0	(5,029)	(13,814)	0	0	(84,510)	0
Notes Receivable - Long-Term	0	0	0	0	57,675	0	0	0
Landfill Facilities and Development	0	0	0	1,052,143	0	0	0	0
Accumulated Depreciation - Landfill Facilities and Development	0	0	0	(383,385)	0	0	0	0
Land	0	0	0	15,000	0	0	0	0
Buildings and Improvements	0	0	0	35,000	0	0	0	36,589
Accumulated Depreciation - Buildings & Improvements	0	0	0	(16,625)	0	0	0	0
Machinery and Equipment	0	0	0	409,810	0	0	0	136,571
Accumulated Depreciation - Machinery & Equipment	0	0	0	(192,612)	0	0	0	(63,961)
Amount Available in Debt Service Funds	0	0	0	0	0	687,542	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	7,852,739	0	0
<b>Total Assets</b>	<b>\$ 2,392,215</b>	<b>\$ 2,730,992</b>	<b>\$ 1,163,895</b>	<b>\$ 1,650,045</b>	<b>\$ 805,859</b>	<b>\$ 8,540,281</b>	<b>\$ 6,758,096</b>	<b>\$ 164,403</b>

**LIABILITIES AND EQUITY**

**Liabilities**

Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 231,139	\$ 6,496
Payroll Deductions Payable	3,323	0	0	626	0	0	0	604
Due to Other Funds	0	16	354,179	35,062	0	0	0	0
Due to Other Taxing Units	0	0	0	0	77,318	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	728,541	0	0	0
Deferred Revenue - Current Taxes	988,766	0	116,331	0	0	0	2,210,184	0
Deferred Revenue - Delinquent Taxes	38,953	0	5,843	0	0	0	87,645	0
Other Deferred Revenues	112,587	219,774	0	0	0	0	0	0

(Continued)

Exhibit A

DeKalb 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	DeKalb County	DeKalb County
	General	Special Revenue	Debt Service	Enterprise	Agency	General Long-term Debt	School Department	Emergency Communications District
<u>LIABILITIES AND EQUITY (Cont.)</u>								
<u>Liabilities (Cont.)</u>								
Accrued Liability for Landfill Closure/Postclosure Care Costs	\$ 0	\$ 0	\$ 0	\$ 665,244	\$ 0	\$ 0	\$ 0	\$ 0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	770,000	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	869,000	0	0
Other Loans Payable - Long-term	0	0	0	1,167,219	0	6,901,281	0	0
<b>Total Liabilities</b>	<b>\$ 1,143,629</b>	<b>\$ 219,790</b>	<b>\$ 476,353</b>	<b>\$ 1,868,151</b>	<b>\$ 805,859</b>	<b>\$ 8,540,281</b>	<b>\$ 2,528,968</b>	<b>\$ 7,100</b>
<u>Equity</u>								
Contributed Capital:								
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 91,545	\$ 0	\$ 0	\$ 0	\$ 0
Retained Earnings:								
Retained Earnings - Unreserved	0	0	0	(309,651)	0	0	0	157,303
Fund Balances:								
Reserved for Alcohol and Drug Treatment	26,439	0	0	0	0	0	0	0
Reserved for Computer System - Register	7,893	0	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	21,101	0
Reserved for Career Ladder Program	0	0	0	0	0	0	426	0
Reserved for BEP Non-Classroom	0	0	0	0	0	0	2,840,852	0
Reserved for Technology	0	0	0	0	0	0	26,982	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	26,117	0
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	12,363	0
Reserved for Special Education - Grants to States	0	0	0	0	0	0	62,063	0
Other Federal Reserves	0	0	0	0	0	0	6,137	0
Unreserved:								
Undesignated	1,214,254	2,511,202	687,542	0	0	0	1,233,087	0
<b>Total Equity</b>	<b>\$ 1,248,586</b>	<b>\$ 2,511,202</b>	<b>\$ 687,542</b>	<b>\$ (218,106)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,229,128</b>	<b>\$ 157,303</b>
<b>Total Liabilities and Equity</b>	<b>\$ 2,392,215</b>	<b>\$ 2,730,992</b>	<b>\$ 1,163,895</b>	<b>\$ 1,650,045</b>	<b>\$ 805,859</b>	<b>\$ 8,540,281</b>	<b>\$ 6,758,096</b>	<b>\$ 164,403</b>

The accompanying notes are an integral part of this statement.