

Exhibit A

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

	Primary Government						Component
	Governmental Fund Types			Proprietary	Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Enterprise	Agency	Group General Long-term Debt	Grainger County School Department
ASSETS							
Equity in Pooled Cash and Investments	\$ 448,045	\$ 481,623	\$ 1,154,729	\$ 25,504	\$ 41,060	\$ 0	\$ 4,578,250
Cash	0	38,981	0	0	460,812	0	543
Accounts Receivable	68,482	3,646	0	0	10,319	0	479
Due from Other Governments	115,109	278,994	50,357	0	81,613	0	461,957
Due from Other Funds	9,422	39,858	24,839	0	0	0	32,271
Due from Component Units	0	0	543,645	0	0	0	0
Taxes Receivable	1,372,314	580,595	52,781	0	0	0	1,583,440
Allowance for Uncollectible Taxes	(40,418)	(17,099)	(1,554)	0	0	0	(46,637)
Landfill Facilities and Development	0	0	0	24,350	0	0	0
Accumulated Depreciation -Landfill Facilities and Development	0	0	0	(17,780)	0	0	0
Land	0	0	0	100,000	0	0	0
Buildings and Improvements	0	0	0	28,000	0	0	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	(22,538)	0	0	0
Machinery and Equipment	0	0	0	492,790	0	0	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	(286,832)	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	1,739,529	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	2,814,179	129,174
Total Assets	\$ 1,972,954	\$ 1,406,598	\$ 1,824,797	\$ 343,494	\$ 593,804	\$ 4,553,708	\$ 6,739,477
LIABILITIES AND EQUITY							
<u>Liabilities</u>							
Accounts Payable	\$ 26,597	\$ 0	\$ 0	\$ 76	\$ 0	\$ 0	\$ 65,715
Accrued Payroll	0	0	0	728	0	0	19,158
Payroll Deductions Payable	1,757	0	0	191	0	0	0
Contracts Payable	0	0	0	0	0	0	107,745
Retainage Payable	0	0	0	0	0	0	11,972
Due to Other Funds	0	1,663	0	49,858	22,598	0	30,856
Due to Primary Government	0	0	0	0	0	0	143,645
Due to Other Taxing Units	0	0	0	0	66,774	0	0

(Continued)

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

	Primary Government						Component Unit
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Grainger County School Department
	General	Special Revenue	Debt Service	Enterprise	Agency	Long-term Debt	
LIABILITIES AND EQUITY (Cont.)							
Liabilities (Cont.)							
Due to Litigants, Heirs and Others	\$ 0	\$ 0	\$ 0	\$ 0	\$ 455,701	\$ 0	\$ 0
Other Current Liabilities	0	0	0	0	48,731	0	0
Deferred Revenue - Current Taxes	1,263,608	534,604	48,600	0	0	0	1,458,009
Deferred Revenue - Delinquent Taxes	62,918	26,620	2,420	0	0	0	72,598
Other Deferred Revenues	18,269	154,717	34,248	0	0	0	78,087
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	4,463,009	129,174
Capitalized Lease Obligations - Non-current	0	0	0	0	0	50,000	0
Accrued Leave	0	0	0	0	0	40,699	0
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	1,110,000	0	0	0
Total Liabilities	\$ 1,373,149	\$ 717,604	\$ 85,268	\$ 1,160,853	\$ 593,804	\$ 4,553,708	\$ 2,116,959
Equity							
Contributed Capital:							
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 1,210,790	\$ 0	\$ 0	\$ 0
State	0	0	0	19,762	0	0	0
Retained Earnings:							
Retained Earnings- Unreserved	0	0	0	(2,047,911)	0	0	0
Fund Balances:							
Reserved for Encumbrances	37,400	0	0	0	0	0	231,232
Reserved for Correctional Incentive Program	109,256	0	0	0	0	0	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	24,962	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	22,626	0	0	0	0	0	0
Reserved for Computer System - Register	23,026	0	0	0	0	0	0
Reserved for Capital Outlay	0	21,315	0	0	0	0	0
Reserved for Career Ladder Program	0	0	0	0	0	0	8,136
Reserved for BEP Non-Classroom	0	0	0	0	0	0	737,425
Reserved for Technology	0	0	0	0	0	0	4,432
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	23,699

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

	Primary Government						Component Unit
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Grainger County School Department
	General	Special Revenue	Debt Service	Enterprise	Agency	General Long-term Debt	
LIABILITIES AND EQUITY (Cont.)							
Equity (Cont.)							
Fund Balances (Cont.):							
Reserved for Special Education - Grants to States	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	44,847
Other Federal Reserves	0	0	0	0	0	0	4,144
Reserved for Other General Purposes	4,166	0	304,050	0	0	0	0
Unreserved:							
Undesignated	403,331	642,717	1,435,479	0	0	0	3,568,603
Total Equity	\$ 599,805	\$ 688,994	\$ 1,739,529	\$ (817,359)	\$ 0	\$ 0	4,622,518
Total Liabilities And Equity	\$ 1,972,954	\$ 1,406,598	\$ 1,824,797	\$ 343,494	\$ 593,804	\$ 4,553,708	\$ 6,739,477

The accompanying notes are an integral part of this statement.