

Exhibit A

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

	Primary Government					Component Unit
	Governmental Fund Types			Fiduciary Fund Type	Account Group	Hancock County School Department
	General	Special Revenue	Debt Service	Agency	General Long-term Debt	
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ 162,700	\$ 567,003	\$ 366,792	\$ 40,335	\$ 0	\$ 1,745,218
Cash	0	4,209	0	208,090	0	13,079
Accounts Receivable	66,153	27,523	9,877	2,559	0	12,613
Due from Other Governments	552,880	268,194	215	21,158	0	273,105
Due from Other Funds	7,423	450	0	0	0	0
Due from Component Units	0	0	19,643	0	0	0
Taxes Receivable	506,192	95,202	87,977	0	0	608,619
Allowance for Uncollectible Taxes	(25,367)	(4,722)	(4,392)	0	0	(30,421)
Amount Available in Debt Service Funds	0	0	0	0	396,544	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	12,846,243	73,816
Total Assets	\$ 1,269,981	\$ 957,859	\$ 480,112	\$ 272,142	\$ 13,242,787	\$ 2,696,029

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 83,013	\$ 70,114	\$ 0	\$ 239	\$ 0	\$ 12,925
Accrued Payroll	9,791	0	0	0	0	0
Cash Overdraft	0	0	0	0	0	34,381
Contracts Payable	22,500	0	0	0	0	0
Retainage Payable	35,791	0	0	0	0	27,410
Claims and Judgements Payable	0	0	0	0	0	50,000
Due to Other Funds	0	4,209	0	3,214	0	0
Due to Other Taxing Units	0	0	0	53,219	0	0
Due to Litigants, Heirs and Others	0	0	0	204,891	0	0
Other Current Liabilities	0	0	0	0	0	84,105
Deferred Revenue - Current Taxes	456,227	85,956	79,344	0	0	548,794
Deferred Revenue - Delinquent Taxes	24,084	4,429	4,152	0	0	28,790
Other Deferred Revenues	8,447	108,410	72	10,579	0	36,281
General Obligation Bonds Payable - Long-term	0	0	0	0	81,502	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	52,000	8,000
Capitalized Lease Obligations - Non-current	0	0	0	0	70,695	15,816

(Continued)

Exhibit A

Hancock County, Tennessee
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	Hancock County School Department
	General	Special Revenue	Debt Service	Agency	General Long-term Debt	
LIABILITIES AND FUND BALANCES (Cont.)						
<u>Liabilities (Cont.)</u>						
Accrued Leave	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,058	\$ 0
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	0	163,532	0
Other Loans Payable - Long-term	0	0	0	0	12,845,000	0
Total Liabilities	\$ 639,853	\$ 273,118	\$ 83,568	\$ 272,142	\$ 13,242,787	\$ 846,502
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 600
Reserved for Purchase of Electronic Fingerprint Imaging System	0	4,667	0	0	0	0
Reserved for Computer System - Register	12,208	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	22,273
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	3,208
Reserved for BEP Non-Classroom	0	0	0	0	0	511,888
Reserved for Technology	0	0	0	0	0	30,690
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	20,794
Reserved for Special Education - Grants to States	0	0	0	0	0	16,634
Other Federal Reserves	0	0	0	0	0	111,586
Reserved for Other General Purposes	6,150	0	0	0	0	0
Unreserved:						
Undesignated	611,770	680,074	396,544	0	0	1,131,854
Total Fund Balances	\$ 630,128	\$ 684,741	\$ 396,544	\$ 0	\$ 0	\$ 1,849,527
Total Liabilities And Fund Balances	\$ 1,269,981	\$ 957,859	\$ 480,112	\$ 272,142	\$ 13,242,787	\$ 2,696,029

The accompanying notes are an integral part of this statement.