

Exhibit A

Haywood 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 General | Haywood County School Department | Haywood County Emergency Communications District |
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Agency | Long-term Debt | | |
| ASSETS | | | | | | | | | |
| Equity in Pooled Cash and Investments | \$ 2,672,061 | \$ 1,188,281 | \$ 2,129,913 | \$ 196,964 | \$ 312,505 | \$ 0 | \$ 0 | \$ 3,696,265 | \$ 0 |
| Cash | 0 | 212,309 | 0 | 0 | 0 | 1,284,091 | 0 | 0 | 98,567 |
| Accounts Receivable | 57,645 | 22,262 | 174 | 0 | 23,415 | 0 | 0 | 1,364 | 8,516 |
| Due from Other Governments | 161,419 | 293,640 | 41,977 | 0 | 0 | 166,994 | 0 | 413,482 | 0 |
| Due from Other Funds | 24,863 | 2,380 | 2,210 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from Primary Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72,147 | 0 |
| Due from Component Units | 0 | 0 | 21,701 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes Receivable | 2,173,671 | 405,752 | 376,769 | 0 | 0 | 0 | 0 | 3,159,069 | 0 |
| Allowance for Uncollectible Taxes | (104,322) | (19,474) | (18,083) | 0 | 0 | 0 | 0 | (151,616) | 0 |
| Prepaid Insurance | 0 | 3,497 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 0 | 0 | 0 | 0 | 235,000 | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 | 225,797 | 0 | 0 | 0 | 0 |
| Accumulated Depreciation -Buildings & Improvements | 0 | 0 | 0 | 0 | (40,057) | 0 | 0 | 0 | 0 |
| Machinery and Equipment | 0 | 0 | 0 | 0 | 649,713 | 0 | 0 | 0 | 31,160 |
| Accumulated Depreciation -Machinery & Equipment | 0 | 0 | 0 | 0 | (481,204) | 0 | 0 | 0 | (12,662) |
| Amount Available in Debt Service Fund | 0 | 0 | 0 | 0 | 0 | 0 | 2,123,146 | 0 | 0 |
| Total Assets | \$ 4,985,337 | \$ 2,108,647 | \$ 2,554,661 | \$ 196,964 | \$ 925,169 | \$ 1,451,085 | \$ 2,123,146 | \$ 7,190,711 | \$ 125,581 |
| LIABILITIES AND EQUITY | | | | | | | | | |
| Liabilities | | | | | | | | | |
| Accounts Payable | \$ 86,980 | \$ 33,454 | \$ 0 | \$ 0 | \$ 29,470 | \$ 0 | \$ 0 | \$ 0 | \$ 2,629 |
| Payroll Deductions Payable | 25,356 | 727 | 0 | 0 | 886 | 0 | 0 | 347,553 | 0 |
| Cash Overdraft | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,314 | 0 |
| Contracts Payable | 0 | 3,446 | 0 | 79,303 | 0 | 0 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 32,258 | 0 | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 5,530 | 0 | 0 | 0 | 23,923 | 0 | 0 | 0 |
| Due to Primary Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,701 | 0 |
| Due to Component Units | 53,518 | 0 | 0 | 0 | 0 | 18,629 | 0 | 0 | 0 |
| Due to Other Taxing Units | 0 | 0 | 0 | 0 | 0 | 166,994 | 0 | 0 | 0 |
| Due to Litigants, Heirs and Others | 0 | 0 | 0 | 0 | 0 | 1,241,539 | 0 | 0 | 0 |
| Deferred Revenue - Current Taxes | 1,903,955 | 355,405 | 330,018 | 0 | 0 | 0 | 0 | 2,767,080 | 0 |

(Continued)

Exhibit A

Haywood 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 | Haywood County School Department | Haywood County Emergency Communications District |
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Agency | General Long-term Debt | | |
| LIABILITIES AND EQUITY (Cont.) | | | | | | | | | |
| <u>Liabilities (Cont.)</u> | | | | | | | | | |
| Deferred Revenue - Delinquent Taxes | \$ 151,822 | \$ 28,340 | \$ 26,316 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 220,649 | \$ 0 |
| Other Deferred Revenues | 44,026 | 146,048 | 20,057 | 0 | 13,993 | 0 | 0 | 111,215 | 0 |
| Accrued Liability for Landfill | | | | | | | | | |
| Closure/Postclosure Care Costs | 0 | 0 | 0 | 0 | 1,403,311 | 0 | 0 | 0 | 0 |
| General Obligation Bonds Payable - Long-term | 0 | 0 | 0 | 0 | 0 | 0 | 613,556 | 0 | 0 |
| Capitalized Lease Obligations - Non-current | 0 | 0 | 0 | 0 | 0 | 0 | 141,927 | 0 | 0 |
| Accrued Leave | 0 | 0 | 0 | 0 | 0 | 0 | 22,663 | 0 | 0 |
| Other Loans Payable - Long-term | 0 | 0 | 0 | 0 | 0 | 0 | 1,345,000 | 0 | 0 |
| Total Liabilities | \$ 2,265,657 | \$ 572,950 | \$ 376,391 | \$ 111,561 | \$ 1,447,660 | \$ 1,451,085 | \$ 2,123,146 | \$ 3,531,512 | \$ 2,629 |
| <u>Equity</u> | | | | | | | | | |
| Contributed Capital: | | | | | | | | | |
| Intragovernmental | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 372,985 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Retained Earnings: | | | | | | | | | |
| Retained Earnings- Unreserved (Deficit) | 0 | 0 | 0 | 0 | (895,476) | 0 | 0 | 0 | 122,952 |
| Fund Balances: | | | | | | | | | |
| Reserved for Encumbrances | 0 | 0 | 0 | 117,715 | 0 | 0 | 0 | 153,110 | 0 |
| Reserved for Alcohol and Drug Treatment | 6,469 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Computer System - Register | 51,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Career Ladder Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,951 | 0 |
| Reserved for Other General Purposes | 26,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved: | | | | | | | | | |
| Designated for Dental Program | 23,541 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undesignated (Fund Deficit) | 2,611,581 | 1,535,697 | 2,178,270 | (32,312) | 0 | 0 | 0 | 3,495,138 | 0 |
| Total Equity | \$ 2,719,680 | \$ 1,535,697 | \$ 2,178,270 | \$ 85,403 | \$ (522,491) | \$ 0 | \$ 0 | \$ 3,659,199 | \$ 122,952 |
| Total Liabilities And Equity | \$ 4,985,337 | \$ 2,108,647 | \$ 2,554,661 | \$ 196,964 | \$ 925,169 | \$ 1,451,085 | \$ 2,123,146 | \$ 7,190,711 | \$ 125,581 |

The accompanying notes are an integral part of this statement.