

Exhibit A

Polk 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	Polk County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 1,413,953	\$ 587,360	\$ 593,764	\$ 101,753	\$ 0	\$ 0	\$ 1,686,758
Cash	0	4,534	0	0	816,270	0	237,232
Accounts Receivable	79,730	26,746	0	0	0	0	0
Due from Other Governments	59,025	271,062	4,287	0	53,661	0	350,437
Due from Other Funds	4,534	84,071	0	0	0	0	366,703
Due from Primary Government	0	0	0	0	0	0	114,539
Taxes Receivable	2,324,230	0	354,842	0	0	0	1,898,418
Allowance for Uncollectible Taxes Receivable	(160,393)	0	(24,487)	0	0	0	(131,008)
Amount Available in Debt Service Funds	0	0	0	0	0	590,088	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	6,857,153	107,197
Total Assets	\$ 3,721,079	\$ 973,773	\$ 928,406	\$ 101,753	\$ 869,995	\$ 7,447,241	\$ 4,630,276
<u>LIABILITIES AND EQUITY</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 4,966	\$ 90,073	\$ 0	\$ 0	\$ 0	\$ 0	\$ 172,596
Payroll Deductions Payable	8,702	0	0	0	0	0	172,682
Due to Other Funds	84,071	4,534	0	0	0	0	366,703
Due to Component Units	114,539	0	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	53,661	0	0
Due to Litigants, Heirs and Others	0	0	0	0	816,334	0	0
Matured Interest on Bonds	0	0	5,827	0	0	0	0
Deferred Revenue - Current Taxes	2,026,677	0	309,415	0	0	0	1,655,378
Deferred Revenue - Delinquent Taxes	137,160	0	20,940	0	0	0	112,032
Other Deferred Revenues	19,964	135,576	2,136	0	0	0	100,484
General Obligation Bonds Payable - Long-term	0	0	0	0	0	976,632	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0	4,580
Capitalized Lease Obligations - Non-current	0	0	0	0	0	0	102,617
Other Loans Payable - Long-term	0	0	0	0	0	6,470,609	0
Total Liabilities	\$ 2,396,079	\$ 230,183	\$ 338,318	\$ 0	\$ 869,995	\$ 7,447,241	\$ 2,687,072

(Continued)

Exhibit A

Polk 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	Polk County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	Long-term Debt	
<u>LIABILITIES AND EQUITY (Cont.)</u>							
<u>Equity</u>							
Retained Earnings:							
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	35,775
Fund Balances:							
Reserved for Encumbrances	64,864	935	0	0	0	0	1,876,881
Reserved for Purchase of Electronic Fingerprint Imaging System	0	18,779	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	14,040	0	0	0	0	0	0
Reserved for Litigation Tax - Jail or Workhouse	23,501	0	0	0	0	0	0
Reserved for Computer System - Register	35,306	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	18,800
Reserved for Career Ladder Program	0	0	0	0	0	0	9,800
Reserved for Technology	0	0	0	0	0	0	110,560
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	5,184
Reserved for Special Education - Grants to States	0	0	0	0	0	0	85,049
Other Federal Reserves	0	0	0	0	0	0	10,479
Reserved for Other General Purposes	5,205	0	0	0	0	0	0
Unreserved:							
Undesignated (Fund Deficit)	1,182,084	723,876	590,088	101,753	0	0	(209,324)
Total Equity	\$ 1,325,000	\$ 743,590	\$ 590,088	\$ 101,753	\$ 0	\$ 0	1,943,204
Total Liabilities And Equity	\$ 3,721,079	\$ 973,773	\$ 928,406	\$ 101,753	\$ 869,995	\$ 7,447,241	\$ 4,630,276

The accompanying notes are an integral part of this statement.