

Exhibit A

Roane County, Tennessee  
Combined Balance Sheet - All Fund Types,  
Account Groups and Discretely Presented Component Units  
June 30, 2002

	Primary Government					
	Governmental Fund Types			Proprietary	Fiduciary Fund	
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Trust and Agency
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ 2,254,682	\$ 5,178,195	\$ 4,153,835	\$ 228,970	\$ 928,194	\$ 438,842
Cash	4,531	34,099	0	0	0	1,089,121
Accounts Receivable	84,208	374,845	0	0	0	12,316
Due from Other Governments	145,553	401,472	105,135	0	0	897,228
Due from Other Funds	72,637	18,544	0	0	0	1,804
Due from Primary Government	0	0	0	0	0	0
Due from Component Units	0	5	0	0	0	0
Taxes Receivable	4,651,334	1,538,986	2,999,635	0	0	2,181,798
Allowance for Uncollectible Taxes	(252,683)	(88,152)	(165,357)	0	0	(138,238)
Prepaid Items	62,015	0	0	0	0	0
Restricted Assets:						
Revenue Bond Operations and Maintenance Account	0	0	0	0	0	0
Other Restricted Assets	0	0	0	0	0	0
Notes Receivable - Long-Term	0	0	920,000	0	0	445,567
Land	0	0	0	0	0	0
Buildings and Improvements	0	0	0	0	0	0
Machinery and Equipment	0	0	0	0	0	0
Construction in Progress	0	0	0	0	0	0
Other Fixed Assets	0	0	0	0	0	0
Accumulated Depreciation -Other Fixed Assets	0	0	0	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	0
Amount to be Provided for Retirement of General						
Long-term Debt	0	0	0	0	0	0
Unamortized Intangible Assets	0	0	0	0	0	0
Unamortized Loan Costs	0	0	0	0	0	0
Total Assets	<u>\$ 7,022,277</u>	<u>\$ 7,457,994</u>	<u>\$ 8,013,248</u>	<u>\$ 228,970</u>	<u>\$ 928,194</u>	<u>\$ 4,928,438</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 46,094	\$ 126,595	\$ 2,473	\$ 0	\$ 180	\$ 1,614
Accrued Payroll	87,247	40,443	0	0	0	0

(Continued)

Exhibit A

Roane County, Tennessee

Combined Balance Sheet - All Fund Types,

Account Groups and Discretely Presented Component Units (Cont.)

	Primary Government					
	Governmental Fund Types			Proprietary	Fiduciary Fund	
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Trust and Agency
<b>LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)</b>						
<b>Liabilities (Cont.)</b>						
Contracts Payable	\$ 49,920	\$ 751,396	\$ 0	\$ 0	\$ 0	\$ 0
Retainage Payable	0	0	0	0	0	0
Due to Other Funds	4,390	45,724	0	0	0	42,871
Due to Primary Government	0	0	0	0	0	0
Due to Component Units	15,651	0	0	0	0	39,728
Due to Other Taxing Units	0	0	0	0	0	2,924,193
Due to Litigants, Heirs and Others	0	0	0	0	0	1,048,252
Due to Joint Ventures	0	0	0	0	0	36,218
Revenue Bonds Payable	0	0	0	0	0	0
Other Current Liabilities	0	0	0	0	0	360,297
Deferred Revenue - Current Taxes	4,227,923	1,390,215	2,735,292	0	0	0
Deferred Revenue - Delinquent Taxes	157,420	55,960	90,119	0	0	0
Other Deferred Revenues	86,884	324,506	48,696	0	0	445,567
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0
Revenue Bonds Payable - Long-term	0	0	0	0	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0
Accrued Leave	0	0	0	0	0	0
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	0	0	0
Other Loans Payable - Long-term	0	0	0	0	0	0
Other Long-Term Liabilities	0	0	0	0	0	0
Health Insurance Payments	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 4,675,529</b>	<b>\$ 2,734,839</b>	<b>\$ 2,876,580</b>	<b>\$ 0</b>	<b>\$ 180</b>	<b>\$ 4,898,740</b>
<b>Equity and Other Credits</b>						
Contributed Capital:						
Other Local Governments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Retained Earnings:						
Retained Earnings- Unreserved	0	0	0	0	928,014	0
Investment in General Fixed Assets	0	0	0	0	0	0

(Continued)

Exhibit A

Roane County, Tennessee  
 Combined Balance Sheet - All Fund Types,  
 Account Groups and Discretely Presented Component Units (Cont.)

	Primary Government					
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Trust and Agency
<u>LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)</u>						
<u>Equity and Other Credits (Cont.)</u>						
Fund Balances:						
Reserved for Encumbrances	\$ 257,200	\$ 2,028,770	\$ 0	\$ 0	\$ 0	42
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	102,428	0	0	0	0	0
Reserved for Computer System - Register	72,705	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0
Reserved for Capital Outlay	0	712,500	0	0	0	0
Reserved for Career Ladder Program	0	0	0	0	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0
Reserved for Special Education - Grants to States	0	0	0	0	0	0
Reserved for Other General Purposes	213,597	656	920,000	0	0	0
Unreserved:						
Designated for Cash Management	500,000	500,000	780,264	0	0	0
Designated for Contractor Tax Payments	40,000	0	0	0	0	0
Undesignated	1,160,818	1,481,229	3,436,404	228,970	0	29,656
Total Equity and Other Credits	\$ 2,346,748	\$ 4,723,155	\$ 5,136,668	\$ 228,970	\$ 928,014	\$ 29,698
Total Liabilities, Equity And Other Credits	\$ 7,022,277	\$ 7,457,994	\$ 8,013,248	\$ 228,970	\$ 928,194	\$ 4,928,438

The accompanying notes are an integral part of this statement.

(Continued)

Roane County, Tennessee  
Combined Balance Sheet - All Fund Types,  
Account Groups and Discretely Presented Component Units (Cont.)

Exhibit A

	Primary Government		Component Units		
	Account Groups		Roane	Roane County	Roane County
	General	General	County	Industrial	Emergency
	Fixed	Long-term	School	Development	Communications
	Assets	Debt	Department	Board	District
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 0	\$ 0	\$ 8,749,696	\$ 0	\$ 0
Cash	0	0	9,160	306,514	213,508
Accounts Receivable	0	0	63,653	0	90,768
Due from Other Governments	0	0	1,117,410	0	0
Due from Other Funds	0	0	85,054	0	0
Due from Primary Government	0	0	55,379	0	0
Due from Component Units	0	0	0	0	0
Taxes Receivable	0	0	6,853,592	0	0
Allowance for Uncollectible Taxes	0	0	(377,310)	0	0
Prepaid Items	0	0	0	0	3,692
Restricted Assets:					
Revenue Bond Operations and Maintenance Account	0	0	0	0	94,180
Other Restricted Assets	0	0	0	0	89,892
Notes Receivable - Long-Term	0	0	0	0	0
Land	3,697,549	0	664,525	35,000	30,056
Buildings and Improvements	3,132,919	0	47,066,307	0	264,868
Machinery and Equipment	0	0	0	0	387,446
Construction in Progress	686,393	0	2,085,395	0	0
Other Fixed Assets	3,646,048	0	4,820,213	293,351	0
Accumulated Depreciation -Other Fixed Assets	0	0	0	0	(320,800)
Amount Available in Debt Service Funds	0	5,136,668	0	0	0
Amount to be Provided for Retirement of General					
Long-term Debt	0	39,246,017	175,318	0	0
Unamortized Intangible Assets	0	0	0	0	80,362
Unamortized Loan Costs	0	0	0	0	3,573
Total Assets	\$ 11,162,909	\$ 44,382,685	\$ 71,368,392	\$ 634,865	\$ 937,545

LIABILITIES, EQUITY AND OTHER CREDITS

Liabilities

Accounts Payable	\$ 0	\$ 0	\$ 634,928	\$ 0	\$ 99,960
Accrued Payroll	0	0	39,658	0	0

(Continued)

Roane County, Tennessee  
Combined Balance Sheet - All Fund Types,  
Account Groups and Discretely Presented Component Units (Cont.)

Exhibit A

	Primary Government		Component Units		
	Account Groups		Roane County School Department	Roane County Industrial Development Board	Roane County Emergency Communications District
	General Fixed Assets	General Long-term Debt			
<u>LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)</u>					
<u>Liabilities (Cont.)</u>					
Contracts Payable	\$ 0	\$ 0	\$ 264,082	\$ 0	\$ 0
Retainage Payable	0	0	149,131	0	0
Due to Other Funds	0	0	85,054	0	0
Due to Primary Government	0	0	5	0	0
Due to Component Units	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0
Due to Joint Ventures	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	24,616
Other Current Liabilities	0	0	0	0	18,628
Deferred Revenue - Current Taxes	0	0	6,217,253	0	0
Deferred Revenue - Delinquent Taxes	0	0	238,838	0	0
Other Deferred Revenues	0	0	487,019	0	0
General Obligation Bonds Payable - Long-term	0	28,185,000	0	0	0
Revenue Bonds Payable - Long-term	0	0	0	0	161,367
Capital Outlay Notes Payable - Long-term	0	3,653,892	23,508	0	0
Accrued Leave	0	216,638	121,393	0	0
Accrued Liability for Landfill Postclosure Care Costs	0	1,089,520	0	0	0
Other Loans Payable - Long-term	0	11,237,635	0	0	0
Other Long-Term Liabilities	0	0	30,417	0	0
Health Insurance Payments	0	0	10	0	0
Total Liabilities	\$ 0	\$ 44,382,685	\$ 8,291,296	\$ 0	\$ 304,571
<u>Equity and Other Credits</u>					
Contributed Capital:					
Other Local Governments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000
Retained Earnings:					
Retained Earnings- Unreserved	0	0	0	0	602,974
Investment in General Fixed Assets	11,162,909	0	54,636,440	328,351	0

(Continued)

Roane County, Tennessee  
Combined Balance Sheet - All Fund Types,  
Account Groups and Discretely Presented Component Units (Cont.)

Exhibit A

	Primary Government		Component Units		
	Account Groups		Roane County School Department	Roane County Industrial Development Board	Roane County Emergency Communications District
	General Fixed Assets	General Long-term Debt			
<u>LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)</u>					
<u>Equity and Other Credits (Cont.)</u>					
Fund Balances:					
Reserved for Encumbrances	\$ 0	\$ 0	\$ 3,342,008	\$ 0	\$ 0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0
Reserved for Computer System - Register	0	0	0	0	0
Other Local Education Reserves	0	0	57,532	0	0
Reserved for Capital Outlay	0	0	0	0	0
Reserved for Career Ladder Program	0	0	24,552	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	131,989	0	0
Reserved for Innovative Education Program Strategies	0	0	3,207	0	0
Reserved for Special Education - Grants to States	0	0	181,719	0	0
Reserved for Other General Purposes	0	0	0	0	0
Unreserved:					
Designated for Cash Management	0	0	0	0	0
Designated for Contractor Tax Payments	0	0	0	0	0
Undesignated	0	0	4,699,649	306,514	0
Total Equity and Other Credits	<u>\$ 11,162,909</u>	<u>\$ 0</u>	<u>\$ 63,077,096</u>	<u>\$ 634,865</u>	<u>\$ 632,974</u>
Total Liabilities, Equity And Other Credits	<u>\$ 11,162,909</u>	<u>\$ 44,382,685</u>	<u>\$ 71,368,392</u>	<u>\$ 634,865</u>	<u>\$ 937,545</u>

The accompanying notes are an integral part of this statement.