

Sullivan County, Tennessee  
 Combined Balance Sheet - All Fund Types.

Exhibit A

Account Groups and Discretely Presented Component Unit  
 June 30, 2002

	Primary Government								Component Unit
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Sullivan County School Department
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	
<b>ASSETS</b>									
Equity in Pooled Cash and Investments	\$ 12,146,796	\$ 4,490,859	\$ 2,051,008	\$ 1,959,405	\$ 5,476,429	\$ 1,572,729	\$ 0	\$ 0	\$ 7,711,451
Cash	600	148,748	0	0	132,036	6,867,197	0	0	377,142
Inventories	206,628	0	0	0	0	0	0	0	367,523
Accounts Receivable	279,897	138,623	0	0	31,392	2,924	0	0	37,407
Due from Other Governments	975,828	1,207,927	0	0	876	4,251,253	0	0	2,394,147
Due from Other Funds	460,833	40,317	0	0	0	699	0	0	181,033
Due from Primary Government	0	0	0	0	0	0	0	0	296,528
Due from Component Units	4,715	52,707	0	0	110,562	0	0	0	0
Taxes Receivable	15,692,813	1,029,037	1,543,555	0	0	17,635,635	0	0	24,554,881
Allowance for Uncollectible Taxes	(445,054)	(29,184)	(43,776)	0	0	(500,153)	0	0	(696,385)
Land	0	0	0	0	0	0	1,811,568	0	1,079,302
Buildings and Improvements	0	0	0	0	0	0	17,758,333	0	88,304,885
Construction in Progress	0	0	0	0	0	0	7,419,290	0	0
Other Fixed Assets	0	0	0	0	0	0	19,670,969	0	6,255,797
Amount Available in Debt Service Funds	0	0	0	0	0	0	0	2,059,159	552,644
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	0	0	27,287,580	26,288,406
<b>Total Assets</b>	<b>\$ 29,323,056</b>	<b>\$ 7,079,034</b>	<b>\$ 3,550,787</b>	<b>\$ 1,959,405</b>	<b>\$ 5,751,295</b>	<b>\$ 29,830,284</b>	<b>\$ 46,660,160</b>	<b>\$ 29,346,739</b>	<b>\$ 157,704,761</b>

**LIABILITIES, EQUITY AND OTHER CREDITS**

Liabilities

Accounts Payable	\$ 211,721	\$ 165,128	\$ 0	\$ 0	\$ 16,649	\$ 815	\$ 0	\$ 0	\$ 145,513
Accrued Payroll	249,958	111,200	0	0	0	0	0	0	0
Payroll Deductions Payable	0	0	0	0	0	0	0	0	123,677
Cash Overdraft	0	0	0	0	0	0	0	0	683,309
Contracts Payable	0	0	0	0	0	0	0	0	1,805,853
Retainage Payable	0	0	0	0	0	0	0	0	20,867
Claims and Judgements Payable	0	0	0	0	360,786	0	0	0	486,693
Due to Other Funds	0	153,555	0	0	0	346,967	0	0	181,033
Due to Primary Government	0	0	0	0	0	0	0	0	166,401
Due to Component Units	0	0	379	0	0	973	0	0	0

(Continued)

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Account Groups and Discretely Presented Component Unit (Cont.)

	Primary Government								Component Unit
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	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	
<b>LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)</b>									
<b>Liabilities (Cont.)</b>									
Due to State of Tennessee	\$ 0	\$ 248,899	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43
Due to Other Taxing Units	0	0	0	0	0	22,186,143	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0	6,522,181	0	0	0
Due to Joint Ventures	0	0	0	0	0	129,032	0	0	0
Other Current Liabilities	7,746	0	0	0	463	625,400	0	0	26,284
Deferred Revenue - Current Taxes	14,773,638	968,763	1,453,144	0	0	0	0	0	23,116,627
Deferred Revenue - Delinquent Taxes	387,397	25,403	38,105	0	0	0	0	0	606,170
Other Deferred Revenues	146,578	449,920	0	0	0	0	0	0	969,154
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0	0	17,000,000	24,200,000
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0	0	6,875,000	142,072
Capitalized Lease Obligations - Non-current	0	0	0	0	0	0	0	4,593,716	42,667
Accrued Leave	0	0	0	0	0	0	0	878,023	2,428,593
Retirement Incentive Payable	0	0	0	0	0	0	0	0	52,739
<b>Total Liabilities</b>	<b>\$ 15,777,038</b>	<b>\$ 2,122,868</b>	<b>\$ 1,491,628</b>	<b>\$ 0</b>	<b>\$ 377,898</b>	<b>\$ 29,811,511</b>	<b>\$ 0</b>	<b>\$ 29,346,739</b>	<b>\$ 55,197,695</b>
<b>Equity and Other Credits</b>									
<b>Retained Earnings:</b>									
Reserved for Other Purposes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,837	\$ 0	\$ 0	\$ 0	\$ 0
Retained Earnings- Unreserved	0	0	0	0	5,371,560	0	0	0	112,510
Investment in General Fixed Assets	0	0	0	0	0	0	46,660,160	0	95,639,984
<b>Fund Balances:</b>									
Reserved for Encumbrances	348,754	103,701	0	772,456	0	0	0	0	5,539,446
Reserved for Alcohol and Drug Treatment	270,062	0	0	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	0	0	367,523
Reserved for Capital Outlay	0	0	0	688,377	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	0	0	27,840
Reserved for Career Ladder Program	0	0	0	0	0	0	0	0	64,582
Reserved for Technology	0	0	0	0	0	0	0	0	18,536
Reserved for Special Education - Grants to States	0	0	0	0	0	0	0	0	27,895
Reserved for Other General Purposes	556,628	0	0	0	0	0	0	0	0

(Continued)

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Account Groups and Discretely Presented Component Unit (Cont.)

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LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)

Equity and Other Credits (Cont.)

Fund Balances (Cont.):									
Unreserved:									
Undesignated	\$ 12,370,574	\$ 4,852,465	\$ 2,059,159	\$ 498,572	\$ 0	\$ 18,773	\$ 0	\$ 0	\$ 708,750
Total Equity and Other Credits	\$ 13,546,018	\$ 4,956,166	\$ 2,059,159	\$ 1,959,405	\$ 5,373,397	\$ 18,773	\$ 46,660,160	\$ 0	\$ 102,507,066
Total Liabilities, Equity And Other Credits	\$ 29,323,056	\$ 7,079,034	\$ 3,550,787	\$ 1,959,405	\$ 5,751,295	\$ 29,830,284	\$ 46,660,160	\$ 29,346,739	\$ 157,704,761

The accompanying notes are an integral part of this statement.