

Exhibit A

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

	Primary Government					
	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ 3,163,581	\$ 6,460,029	\$ 6,467,884	\$ 4,068,486	\$ 2,440,363	\$ 3,184,442
Cash	450	285,719	0	0	200	0
Investments	0	0	0	0	0	0
Accounts Receivable	573,317	920,690	41,496	0	1,433,745	0
Allowance for Uncollectibles	0	(310,354)	0	0	(933,146)	0
Due from Other Governments	134,989	1,118,961	118,868	0	0	0
Due from Other Funds	4,243	0	0	0	0	60,556
Due from Component Units	0	0	0	0	0	7,077
Taxes Receivable	13,817,552	5,288,205	4,447,028	2,223,514	0	0
Allowance for Uncollectible Taxes	(710,830)	(220,603)	(228,773)	(114,386)	0	0
Prepaid Items	0	0	0	0	0	0
Landfill Facilities and Development	0	0	0	0	5,838	0
Land	0	0	0	0	6,986,050	0
Buildings and Improvements	0	0	0	0	10,208	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	0	(3,412)	0
Furniture and Fixtures	0	0	0	0	5,988	0
Accumulated Depreciation - Furniture & Fixtures	0	0	0	0	(5,988)	0
Machinery and Equipment	0	0	0	0	677,310	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	(296,363)	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
Total Assets	\$ 16,983,302	\$ 13,542,647	\$ 10,846,503	\$ 6,177,614	\$ 10,320,793	\$ 3,252,075

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	1,764	0	0	0	0	0
Payroll Deductions Payable	34,930	623	0	0	15	0

(Continued)

Exhibit A

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

	Primary Government					
	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
LIABILITIES AND EQUITY (Cont.)						
<u>Liabilities (Cont.)</u>						
Claims and Judgements Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	458,228
Due to Other Funds	33,000	4,243	0	0	0	0
Due to Primary Government	0	0	0	0	0	0
Due to Component Units	0	115,646	0	0	0	0
Due to State of Tennessee	2,975	1,164	0	0	22	0
Due to Other Taxing Units	0	0	0	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0	0
Deferred Revenue - Current Taxes	12,701,999	4,942,000	4,088,000	2,044,000	0	0
Deferred Revenue - Delinquent Taxes	339,842	105,467	109,374	54,688	0	0
Other Deferred Revenues	372,743	1,278,387	73,630	0	0	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	0
Accrued Leave	0	0	0	0	21,237	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	0	582,221	0
Total Liabilities	\$ 13,487,253	\$ 6,447,530	\$ 4,271,004	\$ 2,098,688	\$ 603,495	\$ 458,228
<u>Equity</u>						
Contributed Capital:						
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 0	8,130,573	\$ 0
State	0	0	0	0	10,530	0
Retained Earnings:						
Retained Earnings- Unreserved	0	0	0	0	1,576,195	2,793,847
Fund Balances:						
Reserved for Encumbrances	592,610	566,237	0	611,138	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0
Reserved for Career Ladder Program	0	0	0	0	0	0
Reserved for BEP Non-Classroom	0	0	0	0	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0

(Continued)

Exhibit A

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

	Primary Government					
	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>LIABILITIES AND EQUITY (Cont.)</u>						
<u>Equity (Cont.)</u>						
Fund Balances (Cont.):						
Reserved for Innovative Education Program Strategies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Federal Reserves	9,020	0	0	0	0	0
Reserved for Other General Purposes	16,385	0	0	0	0	0
Unreserved:						
Designated for Fire Hall	0	208,779	0	0	0	0
Designated for General Purposes	0	200,000	0	0	0	0
Undesignated	2,878,034	6,120,101	6,575,499	3,467,788	0	0
Total Equity	\$ 3,496,049	\$ 7,095,117	\$ 6,575,499	\$ 4,078,926	\$ 9,717,298	\$ 2,793,847
Total Liabilities And Equity	\$ 16,983,302	\$ 13,542,647	\$ 10,846,503	\$ 6,177,614	\$ 10,320,793	\$ 3,252,075

The accompanying notes are an integral part of this statement.

(Continued)

Exhibit A

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

	Primary Government		Component Units	
	Fiduciary	Account	Wilson	Wilson County
	Fund Type	Group		
	Trust and Agency	General Long-term Debt	School Department	Communications District, Inc.
<u>ASSETS</u>				
Equity in Pooled Cash and Investments	\$ 237,328	\$ 0	\$ 14,275,942	\$ 0
Cash	3,532,461	0	20,725	198,685
Investments	0	0	0	400,702
Accounts Receivable	0	0	0	115,556
Allowance for Uncollectibles	0	0	0	0
Due from Other Governments	1,592,638	0	1,261,140	0
Due from Other Funds	0	0	747,682	0
Due from Component Units	0	0	0	0
Taxes Receivable	3,494,093	0	18,899,870	0
Allowance for Uncollectible Taxes	(179,750)	0	(972,284)	0
Prepaid Items	0	0	0	1,346
Landfill Facilities and Development	0	0	0	0
Land	0	0	0	118,500
Buildings and Improvements	0	0	0	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	0
Furniture and Fixtures	0	0	0	0
Accumulated Depreciation - Furniture & Fixtures	0	0	0	0
Machinery and Equipment	0	0	0	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	0
Other Fixed Assets	0	0	0	425,895
Accumulated Depreciation -Other Fixed Assets	0	0	0	(134,196)
Amount Available in Debt Service Funds	0	6,575,499	0	0
Amount to be Provided for Retirement of General Long-Term Debt	0	76,661,502	138,608	0
Total Assets	<u>\$ 8,676,770</u>	<u>\$ 83,237,001</u>	<u>\$ 34,371,683</u>	<u>\$ 1,126,488</u>
<u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 348,836	\$ 16,437
Accrued Payroll	0	0	2,331,945	0
Payroll Deductions Payable	0	0	15,503	5,013

(Continued)

Exhibit A

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

	Primary Government		Component Units	
	Fiduciary	Account	Wilson	Wilson County
	Fund Type	Group		
	Trust and Agency	Long-term Debt	School Department	Communications District, Inc.
<u>LIABILITIES AND EQUITY (Cont.)</u>				
<u>Liabilities (Cont.)</u>				
Claims and Judgements Payable	\$ 0	\$ 0	\$ 1,059,000	\$ 0
Due to Other Funds	0	0	747,682	0
Due to Primary Government	0	0	7,077	0
Due to Component Units	0	0	0	0
Due to State of Tennessee	0	0	0	0
Due to Other Taxing Units	5,143,091	0	0	0
Due to Litigants, Heirs and Others	3,532,461	0	0	0
Deferred Revenue - Current Taxes	0	0	17,374,000	0
Deferred Revenue - Delinquent Taxes	0	0	464,841	0
Other Deferred Revenues	0	0	427,260	0
General Obligation Bonds Payable - Long-term	0	46,415,000	0	0
Capital Outlay Notes Payable - Long-term	0	14,626,000	0	0
Capitalized Lease Obligations - Non-current	0	21,583,322	0	0
Accrued Leave	0	612,679	138,608	4,271
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	0
Total Liabilities	\$ 8,675,552	\$ 83,237,001	\$ 22,914,752	\$ 25,721
<u>Equity</u>				
Contributed Capital:				
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 0
State	0	0	0	0
Retained Earnings:				
Retained Earnings- Unreserved	0	0	3,766,978	1,100,767
Fund Balances:				
Reserved for Encumbrances	0	0	2,360,814	0
Reserved for Career Ladder - Extended Contract	0	0	22,495	0
Reserved for Career Ladder Program	0	0	13,681	0
Reserved for BEP Non-Classroom	0	0	566,000	0
Reserved for Title I Grants to Local Education Agencies	0	0	2,567	0

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