

Exhibit A

Cocke County, Tennessee  
Balance Sheet  
Governmental Funds  
June 30, 2003

	Major Funds				Nonmajor	Total
	General	Highway/ Public Works	General Debt Service	General Capital Projects	Other Govern- mental Funds	
<b>ASSETS</b>						
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 122,514	\$ 122,514
Equity in Pooled Cash and Investments	488,090	478,702	5,296,376	33,032	682,921	6,979,121
Investments	0	0	0	0	783,143	783,143
Accounts Receivable	58,766	113	0	108,238	14,808	181,925
Due from Other Governments	161,388	320,886	170,140	0	4,805	657,219
Due from Other Funds	18,716	0	0	0	120,719	139,435
Due from Component Units	23,932	0	0	0	0	23,932
Property Taxes Receivable	5,685,227	615,318	974,552	0	0	7,275,097
Allowance for Uncollectible Property Taxes	(205,063)	(25,842)	(39,886)	0	0	(270,791)
<b>Total Assets</b>	<b>\$ 6,231,056</b>	<b>\$ 1,389,177</b>	<b>\$ 6,401,182</b>	<b>\$ 141,270</b>	<b>\$ 1,728,910</b>	<b>\$ 15,891,595</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts Payable	\$ 235,989	\$ 329,373	\$ 2,500	\$ 0	\$ 124,406	\$ 692,268
Accrued Payroll	60,536	0	0	0	10,744	71,280
Payroll Deductions Payable	93,028	1,447	0	0	4,487	98,962
Contracts Payable	0	0	0	108,238	10,544	118,782
Retainage Payable	0	0	0	16,189	9,835	26,024
Claims and Judgements Payable	15,000	0	0	0	0	15,000
Due to Other Funds	120,572	9,420	6,630	147	200	136,969
Deferred Revenue - Current Property Taxes	5,364,653	571,781	908,123	0	0	6,844,557
Deferred Revenue - Delinquent Property Taxes	100,402	15,380	23,071	0	0	138,853
Other Deferred Revenues	115,463	165,731	87,020	0	0	368,214
<b>Total Liabilities</b>	<b>\$ 6,105,643</b>	<b>\$ 1,093,132</b>	<b>\$ 1,027,344</b>	<b>\$ 124,574</b>	<b>\$ 160,216</b>	<b>\$ 8,510,909</b>
<b>Fund Balances</b>						
Reserved for Encumbrances	\$ 2,478	\$ 0	\$ 0	\$ 746,928	\$ 796,827	\$ 1,546,233
Reserved for Alcohol and Drug Treatment	41,387	0	0	0	0	41,387
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	99,241	0	0	0	0	99,241
Reserved for Automation Purposes - Circuit Court	66	0	0	0	0	66
Reserved for Automation Purposes - General Sessions Court	4,905	0	0	0	0	4,905
Reserved for Automation Purposes - Juvenile Court	262	0	0	0	0	262

(Continued)

Exhibit A

Cocke County, Tennessee  
Balance Sheet  
Governmental Funds (Cont.)

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)

Reserved for Automation Purposes - Chancery Court  
 Reserved for Capital Outlay  
 Unreserved, Reported In:  
     General Fund (Deficit)  
     Special Revenue Funds  
     Debt Service Funds  
     Capital Projects Funds (Deficit)  
 Total Fund Balances

Total Liabilities and Fund Balances

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Highway/ Public Works	General Debt Service	General Capital Projects	Other Governmental Funds	
Reserved for Automation Purposes - Chancery Court	\$ 218	\$ 0	\$ 0	\$ 0	\$ 0	\$ 218
Reserved for Capital Outlay	43,792	0	0	0	70,236	114,028
Unreserved, Reported In:						
General Fund (Deficit)	(66,936)	0	0	0	0	(66,936)
Special Revenue Funds	0	296,045	0	0	392,106	688,151
Debt Service Funds	0	0	5,373,838	0	309,525	5,683,363
Capital Projects Funds (Deficit)	0	0	0	(730,232)	0	(730,232)
<b>Total Fund Balances</b>	<b>\$ 125,413</b>	<b>\$ 296,045</b>	<b>\$ 5,373,838</b>	<b>\$ 16,696</b>	<b>\$ 1,568,694</b>	<b>\$ 7,380,686</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,231,056</b>	<b>\$ 1,389,177</b>	<b>\$ 6,401,182</b>	<b>\$ 141,270</b>	<b>\$ 1,728,910</b>	<b>\$ 15,891,595</b>

The notes to the financial statements are an integral part of this statement.