

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

Exhibit A

	Primary Government				
	Governmental Fund Types			Proprietary Fund Types	
	General	Special Revenue	Debt Service	Enterprise	Internal Service
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 3,038,663	\$ 492,690	\$ 1,826,496	\$ 999,960	\$ 0
Cash	13,575	605,561	0	900	214,391
Inventories	0	12,623	0	0	0
Investments	0	0	0	0	112,823
Accounts Receivable	1,167,405	4,138	323	229,630	0
Allowance for Uncollectibles	(414,612)	0	0	(42,058)	0
Due from Other Governments	324,589	413,978	0	10,353	0
Due from Other Funds	226,853	219,506	42,019	11,000	0
Due from Primary Government	0	0	0	0	0
Due from Component Units	0	2,872	0	0	0
Taxes Receivable	10,157,565	0	3,565,696	0	0
Allowance for Uncollectible Taxes	(429,012)	0	(150,487)	0	0
Prepaid Items	0	11,962	45,665	0	0
Travel Advances	0	0	0	0	0
Restricted Assets:					
Revenue Bond Future Debt Service Account	0	0	0	319,619	0
Land	0	0	0	89,149	0
Buildings and Improvements	0	0	0	12,124,042	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	(4,348,864)	0
Machinery and Equipment	0	0	0	404,405	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	(238,809)	0
Construction in Progress	0	0	0	36,351	0
Other Fixed Assets	0	0	0	3,163,277	0
Accumulated Depreciation -Other Fixed Assets	0	0	0	(373,149)	0
Amount Available in Debt Service Funds	0	0	0	0	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0
Total Assets	\$ 14,085,026	\$ 1,763,330	\$ 5,329,712	\$ 12,385,806	\$ 327,214

(Continued)

Anderson County, Tennessee

Exhibit A

Combined Balance Sheet - All Fund Types.

Account Groups and Discretely Presented Component Units (Cont.)

	Primary Government				
	Governmental Fund Types			Proprietary Fund Types	
	General	Special Revenue	Debt Service	Enterprise	Internal Service
LIABILITIES, EQUITY AND OTHER CREDITS					
Liabilities					
Accounts Payable	\$ 343,257	\$ 119,041	\$ 1,266	\$ 57,054	\$ 102,384
Accrued Payroll	258,372	37,046	0	17,719	0
Payroll Deductions Payable	52,086	5,420	0	2,568	0
Contracts Payable	175,356	75,861	0	16,520	0
Retainage Payable	0	0	0	0	0
Claims and Judgements Payable	93,922	21,201	0	3,316	0
Due to Other Funds	219,209	152,284	117,457	1,492	1,332
Due to Primary Government	0	0	0	0	0
Due to Component Units	0	0	42,983	0	0
Due to State of Tennessee	0	0	0	8,046	0
Due to Other Taxing Units	0	0	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0
General Obligation Bonds Payable	0	0	0	47,048	0
Accrued Interest Payable	0	0	1,191	2,774	0
Capital Outlay Notes Payable	0	0	48,000	0	0
Other Notes Payable	0	0	0	57,985	0
Other Current Liabilities	3,000	2,837	0	38,749	0
Deferred Revenue - Current Taxes	9,409,926	0	3,303,063	0	0
Deferred Revenue - Delinquent Taxes	291,838	0	102,057	0	0
Other Deferred Revenues	412,044	197,313	0	0	0
General Obligation Bonds Payable - Long-term	0	0	0	1,059,820	0
Capital Outlay Notes Payable - Long-term	0	0	0	162,556	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0
Accrued Leave	0	0	0	13,358	0
Other Loans Payable - Long-term	0	0	0	0	0
Other Long-Term Liabilities	0	0	0	0	0
Total Liabilities	\$ 11,259,010	\$ 611,003	\$ 3,616,017	\$ 1,489,005	\$ 103,716
Equity and Other Credits					
Contributed Capital:					
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 4,265,163	\$ 0

(Continued)

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

Exhibit A

	Primary Government				
	Governmental Fund Types			Proprietary Fund Types	
	General	Special Revenue	Debt Service	Enterprise	Internal Service
LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)					
<u>Equity and Other Credits (Cont.)</u>					
<u>Contributed Capital (Cont.):</u>					
Customers	\$ 0	\$ 0	\$ 0	433,834	\$ 0
Developers	0	0	0	604,196	0
Federal	0	0	0	3,106,694	0
State	0	0	0	767,441	0
<u>Retained Earnings:</u>					
Retained Earnings- Unreserved	0	0	0	1,719,473	223,498
Investment in General Fixed Assets	0	0	0	0	0
<u>Fund Balances:</u>					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	57,521	0	0	0	0
Reserved for Inventory	0	12,623	0	0	0
Other Local Education Reserves	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0
Reserved for Career Ladder Program	0	0	0	0	0
Reserved for BEP Classroom	0	0	0	0	0
Reserved for BEP Non-Classroom	0	0	0	0	0
Reserved for Education Edge	0	0	0	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0
Reserved for Innovative Education Program Strategies	0	0	0	0	0
Reserved for Special Education - Grants to States	0	0	0	0	0
Other Federal Reserves	16,489	3,310	0	0	0
Reserved for Other General Purposes	147,543	0	0	0	0
<u>Unreserved:</u>					
Designated for State Bridge Project	23,863	0	0	0	0
Designated for Commissary Operations	55,852	0	0	0	0
Undesignated	2,524,748	1,136,394	1,713,695	0	0
Total Equity and Other Credits	\$ 2,826,016	\$ 1,152,327	\$ 1,713,695	\$ 10,896,801	\$ 223,498
Total Liabilities, Equity And Other Credits	\$ 14,085,026	\$ 1,763,330	\$ 5,329,712	\$ 12,385,806	\$ 327,214

The accompanying notes are an integral part of this statement.

(Continued)

Anderson County, Tennessee

Combined Balance Sheet - All Fund Types.

Account Groups and Discretely Presented Component Units (Cont.)

Exhibit A

	Primary Government			Component Units	
	Fiduciary Fund Type	Account Groups		Anderson County School Department	Emergency Communications District
	Trust and Agency	General Fixed Assets	General Long-term Debt		
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 46,601	\$ 0	\$ 0	\$ 4,092,311	\$ 0
Cash	1,238,785	0	0	35,017	195,665
Inventories	0	0	0	70,300	0
Investments	0	0	0	0	0
Accounts Receivable	0	0	0	75,456	11,775
Allowance for Uncollectibles	0	0	0	0	0
Due from Other Governments	1,921,821	0	0	1,423,528	0
Due from Other Funds	1,332	0	0	77,545	0
Due from Primary Government	0	0	0	42,983	0
Due from Component Units	0	0	0	0	0
Taxes Receivable	7,980,937	0	0	11,815,950	0
Allowance for Uncollectible Taxes	(337,080)	0	0	(499,055)	0
Prepaid Items	7,349	0	0	0	0
Travel Advances	3,919	0	0	0	0
Restricted Assets:					
Revenue Bond Future Debt Service Account	0	0	0	0	0
Land	0	2,226,603	0	609,149	0
Buildings and Improvements	0	11,967,594	0	54,085,802	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	0	0
Machinery and Equipment	0	0	0	0	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	0
Construction in Progress	0	0	0	101,199	0
Other Fixed Assets	0	4,798,415	0	1,864,162	366,535
Accumulated Depreciation -Other Fixed Assets	0	0	0	0	(46,785)
Amount Available in Debt Service Funds	0	0	1,713,695	0	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	49,240,972	2,231,706	0
Total Assets	\$ 10,863,664	\$ 18,992,612	\$ 50,954,667	\$ 76,026,053	\$ 527,190

(Continued)

Anderson County, Tennessee

Exhibit A

Combined Balance Sheet - All Fund Types.

Account Groups and Discretely Presented Component Units (Cont.)

	Primary Government			Component Units	
	Fiduciary	Account Groups		Anderson	Emergency
	Fund Type	General	General Long-	County	Communications
	Trust and	Fixed Assets	term Debt	School	District
	Agency			Department	
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 806,457	\$ 8,427
Accrued Payroll	0	0	0	0	0
Payroll Deductions Payable	0	0	0	506,146	0
Contracts Payable	0	0	0	45,503	0
Retainage Payable	0	0	0	4,869	0
Claims and Judgements Payable	0	0	0	0	0
Due to Other Funds	8,936	0	0	77,545	0
Due to Primary Government	0	0	0	2,872	0
Due to Component Units	0	0	0	0	0
Due to State of Tennessee	0	0	0	5,140	0
Due to Other Taxing Units	9,608,578	0	0	0	0
Due to Litigants, Heirs and Others	1,228,360	0	0	0	0
General Obligation Bonds Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Capital Outlay Notes Payable	0	0	0	0	0
Other Notes Payable	0	0	0	0	0
Other Current Liabilities	0	0	0	294	0
Deferred Revenue - Current Taxes	0	0	0	10,946,247	0
Deferred Revenue - Delinquent Taxes	0	0	0	339,486	0
Other Deferred Revenues	0	0	0	465,780	0
General Obligation Bonds Payable - Long-term	0	0	45,313,414	0	0
Capital Outlay Notes Payable - Long-term	0	0	1,766,904	1,800,484	0
Capitalized Lease Obligations - Non-current	0	0	593,996	203,463	54,335
Accrued Leave	0	0	474,593	227,759	0
Other Loans Payable - Long-term	0	0	1,700,000	0	0
Other Long-Term Liabilities	0	0	1,105,760	0	0
Total Liabilities	\$ 10,845,874	\$ 0	\$ 50,954,667	\$ 15,432,045	\$ 62,762
<u>Equity and Other Credits</u>					
Contributed Capital:					
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Anderson County, Tennessee

Exhibit A

Combined Balance Sheet - All Fund Types.

Account Groups and Discretely Presented Component Units (Cont.)

	Primary Government			Component Units	
	Fiduciary	Account Groups		Anderson	Emergency
	Trust and	General	General Long-	School	Communications
	Agency	Fixed Assets	term Debt	Department	District
<u>LIABILITIES, EQUITY AND OTHER CREDITS (Cont.)</u>					
<u>Equity and Other Credits (Cont.)</u>					
Contributed Capital (Cont.):					
Customers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Developers	0	0	0	0	0
Federal	0	0	0	0	0
State	0	0	0	0	0
Retained Earnings:					
Retained Earnings- Unreserved	0	0	0	0	464,428
Investment in General Fixed Assets	0	18,992,612	0	56,660,312	0
Fund Balances:					
Reserved for Encumbrances	0	0	0	126,352	0
Reserved for Alcohol and Drug Treatment	0	0	0	0	0
Reserved for Inventory	0	0	0	70,300	0
Other Local Education Reserves	0	0	0	502,735	0
Reserved for Career Ladder - Extended Contract	0	0	0	46,279	0
Reserved for Career Ladder Program	0	0	0	35,385	0
Reserved for BEP Classroom	0	0	0	102,836	0
Reserved for BEP Non-Classroom	0	0	0	19,115	0
Reserved for Education Edge	0	0	0	9,307	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	72,820	0
Reserved for Innovative Education Program Strategies	0	0	0	6,651	0
Reserved for Special Education - Grants to States	0	0	0	81,058	0
Other Federal Reserves	0	0	0	30,649	0
Reserved for Other General Purposes	0	0	0	0	0
Unreserved:					
Designated for State Bridge Project	0	0	0	0	0
Designated for Commissary Operations	0	0	0	0	0
Undesignated	17,790	0	0	2,830,209	0
Total Equity and Other Credits	\$ 17,790	\$ 18,992,612	\$ 0	\$ 60,594,008	\$ 464,428
Total Liabilities, Equity And Other Credits	\$ 10,863,664	\$ 18,992,612	\$ 50,954,667	\$ 76,026,053	\$ 527,190

The accompanying notes are an integral part of this statement.