

Exhibit A

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

	Primary Government						Component
	Governmental Fund Types				Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	Claiborne County School Department
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 1,203,375	\$ 518,237	\$ 792,276	\$ 10,922	\$ 387,122	\$ 0	\$ 2,303,636
Cash	0	123,924	0	0	1,199,446	0	181,927
Accounts Receivable	31,213	6,467	0	0	133,493	0	2,282,459
Due from Other Governments	117,991	388,081	0	51,160	232,952	0	975,347
Due from Other Funds	0	3,970	0	0	0	0	118,778
Taxes Receivable	1,938,662	766,654	182,631	0	0	0	4,900,850
Allowance for Uncollectible Taxes	(97,976)	(38,254)	(9,144)	0	0	0	(247,458)
Amount Available in Debt Service Funds	0	0	0	0	0	792,776	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	8,112,297	17,625,896
Total Assets	\$ 3,193,265	\$ 1,769,079	\$ 965,763	\$ 62,082	\$ 1,953,013	\$ 8,905,073	\$ 28,141,435
<u>LIABILITIES AND FUND BALANCES</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 59,650	\$ 67,995	\$ 0	\$ 0	\$ 0	\$ 0	\$ 415,514
Payroll Deductions Payable	32,175	3,463	0	0	0	0	0
Contracts Payable	105,192	0	0	0	0	0	2,085,927
Retainage Payable	101,488	0	0	0	0	0	288,997
Claims and Judgements Payable	19,298	29,210	0	0	0	19,298	0
Due to Other Funds	3,970	0	0	0	0	0	118,778
Due to Component Units	0	0	0	51,160	0	0	0
Due to Other Taxing Units	0	0	0	0	232,952	0	0
Due to Litigants, Heirs and Others	0	0	0	0	1,199,496	0	0
Other Current Liabilities	0	5,755	0	0	520,565	0	0
Deferred Revenue - Current Taxes	1,760,707	697,639	166,105	0	0	0	4,451,598
Deferred Revenue - Delinquent Taxes	74,565	28,679	6,882	0	0	0	188,133
Other Deferred Revenues	25,746	148,420	0	0	0	0	252,901
General Obligation Bonds Payable - Long-term	0	0	0	0	0	5,333,267	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	241,435	0
Accrued Leave	0	0	0	0	0	25,128	0
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	0	0	1,824,850	0

(Continued)

Exhibit A

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

	Primary Government						Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Claiborne County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
<b>LIABILITIES AND FUND BALANCES (Cont.)</b>							
<b>Liabilities (Cont.)</b>							
Other Loans Payable - Long-term	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,461,095	\$ 17,625,896
<b>Total Liabilities</b>	<b>\$ 2,182,791</b>	<b>\$ 981,161</b>	<b>\$ 172,987</b>	<b>\$ 51,160</b>	<b>\$ 1,953,013</b>	<b>\$ 8,905,073</b>	<b>\$ 25,427,744</b>
<b>Fund Balances</b>							
Reserved for Encumbrances	\$ 81,475	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,554,857
Reserved for Purchase of Electronic Fingerprint Imaging System	0	40,090	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	32,423	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	420
Reserved for Capital Outlay	38,829	101,321	0	0	0	0	0
Reserved for BEP Non-Classroom	0	0	0	0	0	0	400,772
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	31,172
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	45,093
Reserved for Special Education - Grants to States	0	0	0	0	0	0	53,810
Other Federal Reserves	0	0	0	0	0	0	16,805
Unreserved:							
Designated for School Age Child Care	0	0	0	0	0	0	66,985
Designated for Special Projects	0	0	0	0	0	0	21,500
Undesignated (Fund Deficit)	857,747	645,507	792,776	10,922	0	0	(14,477,723)
<b>Total Fund Balances</b>	<b>\$ 1,010,474</b>	<b>\$ 787,918</b>	<b>\$ 792,776</b>	<b>\$ 10,922</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,713,691</b>
<b>Total Liabilities And Fund Balances</b>	<b>\$ 3,193,265</b>	<b>\$ 1,769,079</b>	<b>\$ 965,763</b>	<b>\$ 62,082</b>	<b>\$ 1,953,013</b>	<b>\$ 8,905,073</b>	<b>\$ 28,141,435</b>

The accompanying notes are an integral part of this statement.