

Exhibit A

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

	Primary Government					Component Units		
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Cocke County School Department	Cocke County Emergency Communication
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt		
<u>ASSETS</u>								
Equity in Pooled Cash and Investments	\$ 1,323,655	\$ 671,158	\$ 5,250,241	\$ 44,678	\$ 0	\$ 0	\$ 6,764,194	\$ 0
Cash	0	101,208	0	0	1,031,979	0	550,694	301,100
Investments	0	0	0	179,861	0	0	0	0
Accounts Receivable	55,076	31,858	0	382,324	422	0	35,917	28,971
Due from Other Governments	123,350	505,176	164,333	0	528,700	0	623,027	0
Due from Other Funds	8,540	3,650	0	0	0	0	0	0
Taxes Receivable	4,050,321	620,475	930,712	0	341,172	0	3,364,441	0
Allowance for Uncollectible Taxes	(164,979)	(25,274)	(37,910)	0	(13,897)	0	(137,041)	0
Prepaid Items	0	0	0	0	0	0	0	219
Cash Shortage	0	0	0	0	51,822	0	0	0
Other Fixed Assets	0	0	0	0	0	0	0	232,825
Accumulated Depreciation -Other Fixed Assets	0	0	0	0	0	0	0	(192,268)
Amount Available in Debt Service Funds	0	0	0	0	0	4,676,333	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	17,097,979	492,060	0
Total Assets	\$ 5,395,963	\$ 1,908,251	\$ 6,307,376	\$ 606,863	\$ 1,940,198	\$ 21,774,312	\$ 11,693,292	\$ 370,847

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 44,108	\$ 296,056	\$ 0	\$ 361,822	\$ 0	\$ 0	\$ 51,158	\$ 0
Accrued Payroll	65,050	46,458	0	0	0	0	442	0
Payroll Deductions Payable	28,896	15,046	0	0	0	0	0	0
Contracts Payable	0	0	0	16,852	0	0	297,683	0
Retainage Payable	0	6,125	0	0	0	0	183,069	0
Claims and Judgements Payable	0	0	650,000	0	0	0	0	0
Due to Other Funds	0	7,440	0	3,650	0	0	0	0
Due to Other Taxing Units	0	0	0	0	855,975	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	1,084,223	0	0	0
Other Current Liabilities	0	0	0	0	0	0	547,245	0
Deferred Revenue - Current Taxes	3,823,383	585,710	878,565	0	0	0	3,175,933	0
Deferred Revenue - Delinquent Taxes	57,386	8,790	13,186	0	0	0	47,669	0

(Continued)

Coke County, Tennessee
Combined Balance Sheet - All Fund Types

Exhibit A

Account Group and Discretely Presented Component Units (Cont.)

	Primary Government						Component Units	
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Coke County School Department	Coke County Emergency Communication
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt		
LIABILITIES AND EQUITY (Cont.)								
Liabilities (Cont.)								
Other Deferred Revenues	\$ 44,421	\$ 151,133	\$ 89,292	\$ 0	\$ 0	\$ 0	\$ 235,019	\$ 0
Accrued Liability for Landfill Closure/Postclosure								
Care Costs	0	0	0	0	0	516,086	0	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	13,615,000	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	3,852,631	238,480	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	64,327	253,580	0
Accrued Leave	0	0	0	0	0	211,513	0	0
Other Loans Payable - Long-term	0	0	0	0	0	3,514,755	0	0
Total Liabilities	\$ 4,063,244	\$ 1,116,758	\$ 1,631,043	\$ 382,324	\$ 1,940,198	\$ 21,774,312	\$ 5,030,278	\$ 0
Equity								
Retained Earnings:								
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 370,847
Fund Balances:								
Reserved for Encumbrances	0	83,504	0	58,810	0	0	1,874,785	0
Reserved for Alcohol and Drug Treatment	36,573	0	0	0	0	0	0	0
Reserved for Litigation Tax - Jail or Workhouse	79,913	0	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	42,219	0
Reserved for Capital Outlay	50,000	0	0	224,539	0	0	100,799	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	420	0
Reserved for Career Ladder Program	0	0	0	0	0	0	25,398	0
Reserved for BEP Classroom	0	0	0	0	0	0	20,991	0
Reserved for BEP Non-Classroom	0	0	0	0	0	0	573,890	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	233,732	0
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	12,142	0
Reserved for Special Education - Grants to States	0	0	0	0	0	0	116,969	0
Other Federal Reserves	0	4,360	0	0	0	0	23,496	0
Reserved for Other General Purposes	0	0	0	0	0	0	324,000	0
Unreserved:								
Designated for Postemployment Benefits	0	0	0	0	0	0	541,518	0

(Continued)

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Account Group and Discretely Presented Component Units (Cont.)

Primary Government					Component Units				
Governmental Fund Types				Fiduciary Fund Type	Account Group			Coke County School Department	Coke County Emergency Communication
General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt				

LIABILITIES AND EQUITY (Cont.)

Equity (Cont.)

Fund Balances (Cont.):

Unreserved (Cont.):

Designated for Infrastructure	\$	0	\$	100,000	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Undesignated (Fund Deficit)		1,166,233		603,629		4,676,333		(58,810)		0		0		2,772,655		0		0
Total Equity	\$	1,332,719	\$	791,493	\$	4,676,333	\$	224,539	\$	0	\$	0	\$	6,663,014	\$		\$	370,847
Total Liabilities And Equity	\$	5,395,963	\$	1,908,251	\$	6,307,376	\$	606,863	\$	1,940,198	\$	21,774,312	\$	11,693,292	\$		\$	370,847

The accompanying notes are an integral part of this statement.