

Exhibit A

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

	Primary Government							Component Unit
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group	Loudon County School Department
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Agency	Long-term Debt	
<u>ASSETS</u>								
Equity in Pooled Cash and Investments	\$ 1,795,998	\$ 694,912	\$ 5,290,922	\$ 1,520,725	\$ 0	\$ 1,829,389	\$ 0	\$ 13,021,026
Cash	9,637	1,000	0	0	0	984,386	0	0
Accounts Receivable	99,767	7,253	7,264	2	0	1,033	0	1,462
Due from Other Governments	225,037	283,351	31,182	158,520	0	652,477	0	945,227
Due from Other Funds	0	10,893	713,743	0	22,412	230	0	383,082
Due from Primary Government	0	0	0	0	0	0	0	20,640
Due from Component Units	0	0	10,052	7,534	16,650	119,734	0	0
Due from Joint Ventures	0	0	29,612	12,781	0	0	0	0
Taxes Receivable	5,781,260	267,409	1,684,180	267,409	0	2,435,760	0	5,586,504
Allowance for Uncollectible Taxes	(109,713)	(5,222)	(36,058)	(5,222)	0	(47,560)	0	(109,086)
Prepaid Items	0	1,877	0	0	0	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	0	5,332,762	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	0	20,234,314	0
Total Assets	\$ 7,801,986	\$ 1,261,473	\$ 7,730,897	\$ 1,961,749	\$ 39,062	\$ 5,975,449	\$ 25,567,076	\$ 19,848,855
<u>LIABILITIES AND EQUITY</u>								
<u>Liabilities</u>								
Accounts Payable	\$ 81,993	\$ 26,733	\$ 0	\$ 0	\$ 13,595	\$ 190	\$ 0	\$ 46,816
Accrued Payroll	0	17,546	0	0	0	0	0	0
Payroll Deductions Payable	0	0	0	0	0	0	0	116,915
Cash Overdraft	0	0	0	0	11,414	0	0	4,870
Contracts Payable	0	0	0	0	0	0	0	480,609
Retainage Payable	0	58,475	0	146,998	0	0	0	212,708
Due to Other Funds	11,123	0	713,743	0	0	29,612	0	383,082
Due to Primary Government	0	0	0	0	0	0	0	153,970
Due to Component Units	20,640	0	0	0	0	0	0	0
Due to Cities	0	0	0	0	0	19,741	0	0
Due to Other Taxing Units	0	0	0	0	0	3,287,488	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0	985,403	0	0
Due to Joint Ventures	0	0	0	0	0	1,653,015	0	0

(Continued)

Exhibit A

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

	Primary Government							Component
	Governmental Fund Types				Proprietary	Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Agency	Group General Long-term Debt	Loudon County School Department
LIABILITIES AND EQUITY (Cont.)								
Liabilities (Cont.)								
Deferred Revenue - Current Taxes	\$ 5,531,601	\$ 255,305	\$ 1,595,952	\$ 255,305	\$ 0	\$ 0	\$ 0	\$ 5,333,626
Deferred Revenue - Delinquent Taxes	112,309	5,523	41,858	5,523	0	0	0	115,395
Other Deferred Revenues	76,228	131,949	17,473	0	0	0	0	258,055
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0	8,320,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0	1,273,345	0
Accrued Leave	0	0	0	0	0	0	299,231	0
Other Loans Payable - Long-term	0	0	0	0	0	0	15,674,500	0
Total Liabilities	\$ 5,833,894	\$ 495,531	\$ 2,369,026	\$ 407,826	\$ 25,009	\$ 5,975,449	\$ 25,567,076	\$ 7,106,046
Equity								
Retained Earnings:								
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,053	\$ 0	\$ 0	\$ 0
Fund Balances:								
Reserved for Encumbrances	25,383	319,278	0	3,312,008	0	0	0	2,132,705
Reserved for Food Service	0	0	0	0	0	0	0	17,330
Reserved for Career Ladder Program	0	0	0	0	0	0	0	38,892
Reserved for Technology	1,925	0	0	0	0	0	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	0	22,016
Reserved for Other General Purposes	100,000	0	3,904,894	0	0	0	0	0
Unreserved:								
Undesignated (Fund Deficit)	1,840,784	446,664	1,456,977	(1,758,085)	0	0	0	10,531,866
Total Equity	\$ 1,968,092	\$ 765,942	\$ 5,361,871	\$ 1,553,923	\$ 14,053	\$ 0	\$ 0	\$ 12,742,809
Total Liabilities And Equity	\$ 7,801,986	\$ 1,261,473	\$ 7,730,897	\$ 1,961,749	\$ 39,062	\$ 5,975,449	\$ 25,567,076	\$ 19,848,855

The accompanying notes are an integral part of this statement.