

Exhibit A

White 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			Proprietary Fund Type	Fiduciary Fund Type	Account Group	White County School Department	Emergency Communications District
	General	Special Revenue	Debt Service	Enterprise	Agency	Long-term Debt		
<u>ASSETS</u>								
Equity in Pooled Cash and Investments	\$ 942,260	\$ 1,557,591	\$ 3,626,558	\$ 71,500	\$ 0	\$ 0	\$ 11,822,704	\$ 0
Cash	28,663	30,638	0	467	1,344,432	0	75	181,062
Accounts Receivable	27,231	3,132	0	65,977	626	0	47,330	10,101
Due from Other Governments	84,655	470,113	103,680	20,849	203,945	0	233,876	0
Due from Other Funds	25,834	0	0	0	0	0	0	0
Taxes Receivable	3,441,567	0	0	0	0	0	2,643,451	0
Allowance for Uncollectible Taxes	(110,956)	0	0	0	0	0	(90,499)	0
Prepaid Items	766	0	0	0	0	0	0	0
Travel Advances	950	0	0	0	0	0	0	0
Other Current Assets	0	0	0	0	0	0	0	350
Notes Receivable - Long-Term	0	386,717	0	0	0	0	0	0
Landfill Facilities and Development	0	0	0	802,251	0	0	0	0
Accumulated Depreciation -Landfill Facilities and Development	0	0	0	(429,595)	0	0	0	0
Land	0	0	0	390,894	0	0	0	0
Buildings and Improvements	0	0	0	145,602	0	0	0	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	(75,190)	0	0	0	0
Machinery and Equipment	0	0	0	1,716,217	0	0	0	459,274
Accumulated Depreciation -Machinery & Equipment	0	0	0	(922,014)	0	0	0	(209,890)
Other Fixed Assets	0	0	0	7,655	0	0	0	0
Accumulated Depreciation -Other Fixed Assets	0	0	0	(5,579)	0	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	3,676,594	0	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	15,077,157	0	0
Total Assets	\$ 4,440,970	\$ 2,448,191	\$ 3,730,238	\$ 1,789,034	\$ 1,549,003	\$ 18,753,751	\$ 14,656,937	\$ 440,897
<u>LIABILITIES AND EQUITY</u>								
<u>Liabilities</u>								
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 74,651	\$ 6,529
Payroll Deductions Payable	3,469	119	0	399	0	0	95	0

(Continued)

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

	Primary Government						Component Units	
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	White County School Department	Emergency Communications District
	General	Special Revenue	Debt Service	Enterprise	Agency	Long-term Debt		
LIABILITIES AND EQUITY (Cont.)								
Liabilities (Cont.)								
Due to Other Funds	\$ 0	\$ 21,957	\$ 0	\$ 3,877	\$ 0	\$ 0	\$ 0	\$ 0
Due to State of Tennessee	3,877	0	0	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	203,945	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	1,345,058	0	0	0
Deferred Revenue - Current Taxes	3,208,559	0	0	0	0	0	2,445,869	0
Deferred Revenue - Delinquent Taxes	122,052	0	0	0	0	0	107,083	0
Other Deferred Revenues	37,256	205,421	53,644	0	0	0	29,491	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	1,982,770	0	0	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	338,003	0	2,345,001	0	0
Other Loans Payable - Long-term	0	0	0	0	0	16,408,750	0	0
Total Liabilities	\$ 3,375,213	\$ 227,497	\$ 53,644	\$ 2,325,049	\$ 1,549,003	\$ 18,753,751	\$ 2,657,189	\$ 6,529
Equity								
Contributed Capital:								
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 375,611	\$ 0	\$ 0	\$ 0	\$ 0
Other Local Governments	0	0	0	0	0	0	0	10,000
Retained Earnings:								
Retained Earnings- Unreserved	0	0	0	(911,626)	0	0	0	424,368
Fund Balances:								
Reserved for Encumbrances	31,847	11,402	0	0	0	0	164,376	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	8,129	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	63,795	0	0	0	0	0	0	0
Reserved for Computer System - Register	22,365	0	0	0	0	0	0	0
Reserved for Loan Program	0	467,690	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	2,485	0
Reserved for Capital Outlay	63,038	0	0	0	0	0	0	0
Reserved for Driver Education	0	0	0	0	0	0	13,043	0
Reserved for Career Ladder Program	0	0	0	0	0	0	14,873	0

(Continued)

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Primary Government						Component Units	
Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	White County School Department	Emergency Communications District
General	Special Revenue	Debt Service	Enterprise	Agency	Long-term Debt		

LIABILITIES AND EQUITY (Cont.)

Equity (Cont.)

Fund Balances (Cont.):								
Reserved for BEP Non-Classroom	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5,907,067	\$ 0
Reserved for Technology	0	0	0	0	0	0	10,200	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	37,019	0
Reserved for Special Education - Grants to States	0	0	0	0	0	0	42,961	0
Unreserved:								
Designated for Recreational Facilities	96,974	0	0	0	0	0	0	0
Designated for Senior Citizens Programs	6,444	0	0	0	0	0	0	0
Undesignated	781,294	1,733,473	3,676,594	0	0	0	5,807,724	0
Total Equity	\$ 1,065,757	\$ 2,220,694	\$ 3,676,594	\$ (536,015)	\$ 0	\$ 0	\$ 11,999,748	\$ 434,368
Total Liabilities And Equity	\$ 4,440,970	\$ 2,448,191	\$ 3,730,238	\$ 1,789,034	\$ 1,549,003	\$ 18,753,751	\$ 14,656,937	\$ 440,897

The accompanying notes are an integral part of this statement.