

Hancock County, Tennessee  
Combined Balance Sheet - All Fund Types,  
Account Group and Discretely Presented Component Unit  
June 30, 2003

	Primary Government						Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Hancock County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
<b>ASSETS</b>							
Equity in Pooled Cash and Investments	\$ 442,835	\$ 447,782	\$ 537,667	\$ 100,416	\$ 39,687	\$ 0	\$ 2,511,616
Cash	0	345	0	0	317,037	0	3,926
Accounts Receivable	41,879	10,563	13,549	0	4,149	0	9,883
Due from Other Governments	252,435	287,073	102	0	24,315	0	237,018
Due from Other Funds	21,878	3,191	0	0	0	0	0
Taxes Receivable	493,844	125,304	73,709	0	0	0	611,777
Allowance for Uncollectible Taxes	(42,849)	(10,872)	(6,395)	0	0	0	(53,081)
Amount Available in Debt Service Funds	0	0	0	0	0	551,438	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	12,500,021	75,000
<b>Total Assets</b>	<b>\$ 1,210,022</b>	<b>\$ 863,386</b>	<b>\$ 618,632</b>	<b>\$ 100,416</b>	<b>\$ 385,188</b>	<b>\$ 13,051,459</b>	<b>\$ 3,396,139</b>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 38,714	\$ 15,904	\$ 0	\$ 0	\$ 282	\$ 0	\$ 29,008
Accrued Payroll	11,058	0	0	0	0	0	0
Contracts Payable	0	0	0	37,704	0	0	0
Retainage Payable	0	0	0	8,984	0	0	0
Claims and Judgements Payable	0	0	0	0	0	0	75,000
Due to Other Funds	0	345	0	0	23,940	0	0
Due to State of Tennessee	0	0	0	0	0	0	5,861
Due to Other Taxing Units	0	0	0	0	67,869	0	0
Due to Litigants, Heirs and Others	0	0	0	0	293,097	0	0
Other Current Liabilities	0	0	0	0	0	0	86,476
Deferred Revenue - Current Taxes	437,540	111,017	65,305	0	0	0	542,027
Deferred Revenue - Delinquent Taxes	12,422	3,153	1,855	0	0	0	15,389
Other Deferred Revenues	9,853	170,458	34	0	0	0	63,585
General Obligation Bonds Payable - Long-term	0	0	0	0	0	80,518	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	34,667	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	36,460	0
Accrued Leave	0	0	0	0	0	34,038	0

(Continued)

Exhibit A

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

	Primary Government					Account Group General Long-term Debt	Component Unit Hancock County School Department
	Governmental Fund Types				Fiduciary Fund Type		
	General	Special Revenue	Debt Service	Capital Projects	Agency		
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>							
<u>Liabilities (Cont.)</u>							
Accrued Liability for Landfill Closure/Postclosure Care Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 163,776	\$ 0
Other Loans Payable - Long-term	0	0	0	0	0	12,702,000	0
<b>Total Liabilities</b>	<b>\$ 509,587</b>	<b>\$ 300,877</b>	<b>\$ 67,194</b>	<b>\$ 46,688</b>	<b>\$ 385,188</b>	<b>\$ 13,051,459</b>	<b>\$ 817,346</b>
<u>Fund Balances</u>							
Reserved for Encumbrances	\$ 6,368	\$ 0	\$ 0	\$ 54,614	\$ 0	\$ 0	\$ 45,262
Reserved for Purchase of Electronic Fingerprint Imaging System	0	5,148	0	0	0	0	0
Reserved for Computer System - Register	5,881	0	0	0	0	0	0
Reserved for Automation Purposes - General Sessions Court	854	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	8,021
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	12,215
Reserved for BEP Non-Classroom	0	0	0	0	0	0	375,057
Reserved for Technology	0	0	0	0	0	0	50,690
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	26,172
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	1,538
Reserved for Special Education - Grants to States	0	0	0	0	0	0	31,787
Other Federal Reserves	0	0	0	0	0	0	46,640
Unreserved:							
Undesignated (Fund Deficit)	687,332	557,361	551,438	(886)	0	0	1,981,411
<b>Total Fund Balances</b>	<b>\$ 700,435</b>	<b>\$ 562,509</b>	<b>\$ 551,438</b>	<b>\$ 53,728</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,578,793</b>
<b>Total Liabilities And Fund Balances</b>	<b>\$ 1,210,022</b>	<b>\$ 863,386</b>	<b>\$ 618,632</b>	<b>\$ 100,416</b>	<b>\$ 385,188</b>	<b>\$ 13,051,459</b>	<b>\$ 3,396,139</b>

The accompanying notes are an integral part of this statement.