

Exhibit A

Humphreys 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	Humphreys County School Department	Humphreys County Emergency Communications District
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General Long-term Debt		
<u>ASSETS</u>									
Equity in Pooled Cash and Investments	\$ 3,020,526	\$ 1,682,603	\$ 2,388,169	\$ 253,847	\$ 5,409	\$ 0	\$ 0	\$ 694,212	\$ 0
Cash	2,506	48,558	0	0	0	510,939	0	0	27,266
Investments	0	0	0	0	0	0	0	0	330,411
Accounts Receivable	10,003	19,918	0	0	16,394	17,594	0	39,201	18,424
Due from Other Governments	174,067	291,586	0	0	0	158,115	0	598,879	56,250
Due from Other Funds	18,155	132,651	0	0	0	0	0	148,801	0
Due from Primary Government	0	0	0	0	0	0	0	0	18,750
Taxes Receivable	1,744,632	1,059,537	1,074,241	170,033	0	0	0	2,835,234	0
Allowance for Uncollectible Taxes	(36,040)	(21,935)	(22,098)	(3,300)	0	0	0	(58,603)	0
Prepaid Items	0	0	0	0	0	0	0	0	16,566
Cash Shortage	0	0	0	0	0	13,163	0	0	0
Deferred Charges	0	0	0	0	0	0	0	0	2,458
Restricted Assets:									
Other Restricted Assets	0	0	0	0	128,276	0	0	0	0
Notes Receivable - Long-Term	18,750	0	0	0	0	0	0	0	0
Land	0	0	0	0	12,000	0	0	0	0
Buildings and Improvements	0	0	0	0	995,226	0	0	0	0
Accumulated Depreciation - Buildings & Improvements	0	0	0	0	(282,440)	0	0	0	0
Furniture and Fixtures	0	0	0	0	0	0	0	0	42,580
Accumulated Depreciation - Furniture & Fixtures	0	0	0	0	0	0	0	0	(1,310)
Machinery and Equipment	0	0	0	0	0	0	0	0	270,727
Accumulated Depreciation - Machinery & Equipment	0	0	0	0	0	0	0	0	(68,727)
Amount Available in Debt Service Fund	0	0	0	0	0	0	2,392,237	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	0	8,355,894	18,375	0
<b>Total Assets</b>	<b>\$ 4,952,599</b>	<b>\$ 3,212,918</b>	<b>\$ 3,440,312</b>	<b>\$ 420,580</b>	<b>\$ 874,865</b>	<b>\$ 699,811</b>	<b>\$ 10,748,131</b>	<b>\$ 4,276,099</b>	<b>\$ 713,395</b>
<u>LIABILITIES AND EQUITY</u>									
<u>Liabilities</u>									
Accounts Payable	\$ 22,904	\$ 16,507	\$ 0	\$ 0	\$ 521	\$ 0	\$ 0	\$ 35,157	\$ 76,840
Payroll Deductions Payable	48	190	0	0	0	0	0	249,305	0

(Continued)

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Humphreys 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	Humphreys County School Department	Humphreys County Emergency Communications District
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General Long-term Debt		
<u>LIABILITIES AND EQUITY (Cont.)</u>									
<u>Liabilities (Cont.)</u>									
Compensated Absences Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,198
Due to Other Funds	1,724	994	0	0	0	18,088	0	148,801	0
Due to Component Units	18,750	0	0	0	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	0	158,115	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0	523,608	0	0	0
Current Liabilities Payable from Restricted Assets:									
Other Payables from Restricted Assets	0	0	0	0	128,276	0	0	0	0
Deferred Revenue - Current Taxes	1,628,667	988,834	1,003,375	159,959	0	0	0	2,646,584	0
Deferred Revenue - Delinquent Taxes	73,271	44,843	44,700	6,178	0	0	0	119,222	0
Other Deferred Revenues	99,059	145,185	0	0	0	0	0	371,673	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0	248,200	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0	2,829,914	18,375	0
Accrued Leave	0	0	0	0	0	0	67,994	0	0
Accrued Liability for Landfill Postclosure									
Care Costs	0	0	0	0	0	0	855,023	0	0
Other Loans Payable - Long-term	0	0	0	0	0	0	6,747,000	0	0
<b>Total Liabilities</b>	<b>\$ 1,844,423</b>	<b>\$ 1,196,553</b>	<b>\$ 1,048,075</b>	<b>\$ 166,137</b>	<b>\$ 128,797</b>	<b>\$ 699,811</b>	<b>\$ 10,748,131</b>	<b>\$ 3,589,117</b>	<b>\$ 80,038</b>
<u>Equity</u>									
Contributed Capital:									
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 164,286	\$ 0	\$ 0	\$ 0	\$ 0
Customers	0	0	0	0	23,600	0	0	0	0
Federal	0	0	0	0	560,500	0	0	0	0
Retained Earnings:									
Retained Earnings- Unreserved	0	0	0	0	(2,318)	0	0	0	633,357
Fund Balances:									
Reserved for Encumbrances	18,500	46,430	0	0	0	0	0	154,929	0
Reserved for Alcohol and Drug Treatment	20,638	0	0	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	47,978	0	0	0	0	0	0	0	0
Reserved for Long-Term Notes Receivable	18,750	0	0	0	0	0	0	0	0

(Continued)

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<b><u>LIABILITIES AND EQUITY (Cont.)</u></b>									
<b><u>Equity (Cont.)</u></b>									
Fund Balances (Cont.):									
Other Local Education Reserves	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 47,067	\$ 0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	0	13,911	0
Reserved for Special Education - Grants to States	0	0	0	0	0	0	0	21,214	0
Other Federal Reserves	0	0	0	0	0	0	0	13,250	0
Unreserved:									
Designated for Local Library	7,154	0	0	0	0	0	0	0	0
Designated for Jail Construction	648,307	0	0	0	0	0	0	0	0
Undesignated	2,346,849	1,969,935	2,392,237	254,443	0	0	0	436,611	0
<b>Total Equity</b>	<b>\$ 3,108,176</b>	<b>\$ 2,016,365</b>	<b>\$ 2,392,237</b>	<b>\$ 254,443</b>	<b>\$ 746,068</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 686,982</b>	<b>\$ 633,357</b>
<b>Total Liabilities And Equity</b>	<b>\$ 4,952,599</b>	<b>\$ 3,212,918</b>	<b>\$ 3,440,312</b>	<b>\$ 420,580</b>	<b>\$ 874,865</b>	<b>\$ 699,811</b>	<b>\$ 10,748,131</b>	<b>\$ 4,276,099</b>	<b>\$ 713,395</b>

The accompanying notes are an integral part of this statement.