

Exhibit A

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

	Primary Government					Component
	Governmental Fund Types			Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Agency	Group General Long-term Debt	Lake County School Department
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ 702,320	\$ 1,145,945	\$ 1,822,437	\$ 31,609	\$ 0	\$ 3,073,397
Cash	0	0	0	287,950	0	0
Investments	0	0	0	7,500	0	0
Accounts Receivable	27,350	284	10	4,465	0	78
Due from Other Governments	78,304	210,759	55,869	19,828	0	129,755
Due from Other Funds	4,465	0	0	0	0	0
Taxes Receivable	645,019	45,264	96,187	0	0	741,206
Allowance for Uncollectible Taxes	(10,557)	(740)	(1,574)	0	0	(12,131)
Amount Available in Debt Service Fund	0	0	0	0	1,853,331	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	204,951	19,105
Total Assets	\$ 1,446,901	\$ 1,401,512	\$ 1,972,929	\$ 351,352	\$ 2,058,282	\$ 3,951,410
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 0	\$ 25,249	\$ 0	\$ 0	\$ 0	\$ 39,426
Payroll Deductions Payable	0	0	0	0	0	3,847
Contracts Payable	0	3,117	0	0	0	0
Claims and Judgements Payable	13,356	10,477	0	0	0	0
Due to Other Funds	0	0	0	4,465	0	0
Due to Other Taxing Units	0	0	0	51,437	0	0
Due to Litigants, Heirs and Others	0	0	0	295,450	0	0
Deferred Revenue - Current Taxes	608,021	42,668	90,670	0	0	698,691
Deferred Revenue - Delinquent Taxes	25,421	1,784	3,791	0	0	29,211
Other Deferred Revenues	15,306	102,537	25,137	0	0	25,241
General Obligation Bonds Payable - Long-term	0	0	0	0	1,828,915	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	165,227	0
Capitalized Lease Obligations - Non-current	0	0	0	0	26,854	0
Accrued Leave	0	0	0	0	37,286	19,105
Total Liabilities	\$ 662,104	\$ 185,832	\$ 119,598	\$ 351,352	\$ 2,058,282	\$ 815,521

(Continued)

Exhibit A

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

	Primary Government					Component
	Governmental Fund Types			Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Fund Type	Group	Lake County School Department
				Agency	Long-term Debt	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>						
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 0	\$ 151,401	\$ 0	\$ 0	\$ 0	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	9,208	0	0	0	0
Reserved for Alcohol and Drug Treatment	10,362	0	0	0	0	0
Reserved for Computer System - Register	10,679	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	28,041
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	6,421
Reserved for Career Ladder Program	0	0	0	0	0	9,283
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	15,598
Reserved for Special Education - Grants to States	0	0	0	0	0	2,731
Other Federal Reserves	0	0	0	0	0	5,725
Unreserved:						
Undesignated	763,756	1,055,071	1,853,331	0	0	3,068,090
Total Fund Balances	<u>\$ 784,797</u>	<u>\$ 1,215,680</u>	<u>\$ 1,853,331</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,135,889</u>
Total Liabilities And Fund Balances	<u>\$ 1,446,901</u>	<u>\$ 1,401,512</u>	<u>\$ 1,972,929</u>	<u>\$ 351,352</u>	<u>\$ 2,058,282</u>	<u>\$ 3,951,410</u>

The accompanying notes are an integral part of this statement.