

Exhibit A

Lewis 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			Fiduciary Fund Type	Account Group	School Department	Emergency Communications District
	General	Special Revenue	Debt Service	Agency	Long-term Debt		
ASSETS							
Equity in Pooled Cash and Investments	\$ 316,853	\$ 980,574	\$ 172,964	\$ 0	\$ 0	\$ 932,811	\$ 0
Cash	116	415	0	325,492	0	8,878	127,633
Inventories	0	0	0	0	0	16,678	0
Accounts Receivable	6,376	26,064	102	0	0	289	13,019
Due from Other Governments	169,544	240,270	62,897	96,822	0	345,784	0
Due from Other Funds	3,505	0	38,000	0	0	0	0
Due from Primary Government	0	0	0	0	0	50,000	0
Due from Component Units	5,506	0	0	0	0	0	0
Taxes Receivable	1,057,112	42,639	297,758	0	0	861,824	0
Allowance for Uncollectible Taxes	(27,994)	(1,140)	(7,893)	0	0	(22,725)	0
Prepaid Items	0	0	95,225	0	0	0	110
Accrued Interest Receivable	0	0	0	0	0	0	1,528
Machinery and Equipment	0	0	0	0	0	0	68,630
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	0	0	(30,195)
Amount Available in Debt Service Funds	0	0	0	0	288,302	0	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	6,161,831	177,127	0
Total Assets	\$ 1,531,018	\$ 1,288,822	\$ 659,053	\$ 422,314	\$ 6,450,133	\$ 2,370,666	\$ 180,725

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 20,252	\$ 15,355	\$ 0	\$ 0	\$ 0	\$ 0	\$ 725
Accrued Payroll	5,686	0	0	0	0	0	0
Payroll Deductions Payable	0	384	0	0	0	0	0
Contracts Payable	8,640	0	0	0	0	0	0
Due to Other Funds	38,000	3,505	0	0	0	0	0
Due to Component Units	0	0	50,000	0	0	0	0
Due to Other Taxing Units	0	0	0	96,822	0	0	0
Due to Litigants, Heirs and Others	0	0	0	325,492	0	0	0
Deferred Revenue - Current Taxes	978,833	39,378	275,649	0	0	798,818	0
Deferred Revenue - Delinquent Taxes	45,434	1,903	12,845	0	0	36,395	0

(Continued)

Exhibit A

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

	Primary Government					Component Units	
	Governmental Fund Types			Fiduciary Fund Type	Account Group	School Department	Emergency Communications District
	General	Special Revenue	Debt Service	Agency	General Long-term Debt		
LIABILITIES AND EQUITY (Cont.)							
Liabilities (Cont.)							
Other Deferred Revenues	\$ 50,298	\$ 135,265	\$ 32,257	\$ 0	\$ 0	\$ 135,415	\$ 0
General Obligation Bonds Payable - Long-term	0	0	0	0	4,595,000	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	1,817,733	177,127	0
Capitalized Lease Obligations - Non-current	0	0	0	0	37,400	0	0
Total Liabilities	\$ 1,147,143	\$ 195,790	\$ 370,751	\$ 422,314	\$ 6,450,133	\$ 1,147,755	\$ 725
Equity							
Retained Earnings:							
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 180,000
Fund Balances:							
Reserved for Encumbrances	0	0	0	0	0	9,500	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	11,897	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	6,052	0	0	0	0	0	0
Reserved for Computer System - Register	13,772	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	26,835	0
Reserved for BEP Classroom	0	0	0	0	0	167,058	0
Reserved for BEP Non-Classroom	0	0	0	0	0	72,653	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	16,547	0
Reserved for Special Education - Grants to States	0	0	0	0	0	3,036	0
Other Federal Reserves	0	0	0	0	0	689	0
Reserved for Other General Purposes	124,476	0	0	0	0	0	0
Unreserved:							
Designated for School Bus	0	0	0	0	0	58,000	0
Designated for Computer System Conversion	0	0	0	0	0	39,705	0
Undesignated	239,575	1,081,135	288,302	0	0	828,888	0
Total Equity	\$ 383,875	\$ 1,093,032	\$ 288,302	\$ 0	\$ 0	\$ 1,222,911	\$ 180,000
Total Liabilities And Equity	\$ 1,531,018	\$ 1,288,822	\$ 659,053	\$ 422,314	\$ 6,450,133	\$ 2,370,666	\$ 180,725

The accompanying notes are an integral part of this statement.