

Exhibit A

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

	Primary Government					Component
	Governmental Fund Types			Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Agency	General Long-term Debt	Lake County School Department
<u>ASSETS</u>						
Equity in Pooled Cash and Investments	\$ 722,311	\$ 1,346,615	\$ 1,844,190	\$ 26,095	\$ 0	\$ 3,525,272
Cash	0	395	0	200,872	0	0
Investments	0	0	0	7,500	0	0
Accounts Receivable	42,811	12	25	15	0	190
Due from Other Governments	155,427	226,711	51,548	18,429	0	50,380
Due from Other Funds	4,528	0	0	0	0	0
Taxes Receivable	644,818	60,920	93,206	0	0	749,624
Allowance for Uncollectible Taxes	(6,997)	(582)	(1,026)	0	0	(8,090)
Amount Available in Debt Service Fund	0	0	0	0	1,778,590	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	21,319
Total Assets	\$ 1,562,898	\$ 1,634,071	\$ 1,987,943	\$ 252,911	\$ 1,778,590	\$ 4,338,695
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 0	\$ 16,446	\$ 0	\$ 0	\$ 0	\$ 13,304
Payroll Deductions Payable	4,204	79	0	0	0	4,062
Contracts Payable	0	3,555	0	0	0	0
Claims and Judgements Payable	0	0	0	0	20,334	0
Due to Other Funds	0	395	0	4,133	0	0
Due to State of Tennessee	0	47	0	0	0	79
Due to Other Taxing Units	0	0	0	44,524	0	0
Due to Litigants, Heirs and Others	0	0	0	204,254	0	0
Deferred Revenue - Current Taxes	599,753	57,668	86,503	0	0	697,789
Deferred Revenue - Delinquent Taxes	36,068	2,430	5,167	0	0	39,845
Other Deferred Revenues	15,379	104,533	22,798	0	0	23,152
General Obligation Bonds Payable - Long-term	0	0	0	0	1,617,060	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	64,053	0
Capitalized Lease Obligations - Non-current	0	0	0	0	34,283	0
Accrued Leave	0	0	0	0	42,860	21,319
Total Liabilities	\$ 655,404	\$ 185,153	\$ 114,468	\$ 252,911	\$ 1,778,590	\$ 799,550

(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	Debt	Fund Type	Group	Lake
	Revenue	Service	Agency	General	County
				Long-term	School
				Debt	Department
LIABILITIES AND FUND BALANCES (Cont.)					
Fund Balances					
Reserved for Encumbrances	\$ 0	\$ 474,248	\$ 0	\$ 0	\$ 0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	9,503	0	0	0
Reserved for Alcohol and Drug Treatment	12,010	0	0	0	0
Reserved for Computer System - Register	2,903	0	0	0	0
Reserved for Automation Purposes - Sheriff	308	0	0	0	0
Other Local Education Reserves	0	0	0	0	28,864
Reserved for Career Ladder - Extended Contract	0	0	0	0	10,634
Reserved for Career Ladder Program	0	0	0	0	8,320
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	44,096
Reserved for Innovative Education Program Strategies	0	0	0	0	3,392
Reserved for Special Education - Grants to States	0	0	0	0	19,093
Other Federal Reserves	0	0	0	0	12,575
Unreserved:					
Undesignated	892,273	965,167	1,873,475	0	3,412,171
Total Fund Balances	\$ 907,494	\$ 1,448,918	\$ 1,873,475	\$ 0	\$ 3,539,145
Total Liabilities And Fund Balances	\$ 1,562,898	\$ 1,634,071	\$ 1,987,943	\$ 252,911	\$ 1,778,590
					\$ 4,338,695

The accompanying notes are an integral part of this statement.