

Exhibit A

Lauderdale County, Tennessee
 Combined Balance Sheet - All Fund Types,
 Account Group and Discretely Presented Component Unit
 June 30, 2001

	Primary Government							Component
	Governmental Fund Types				Proprietary	Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	Group General Long-term Debt	Lauderdale County School Department
<u>ASSETS</u>								
Equity in Pooled Cash and Investments	\$ 4,383,408	\$ 1,089,921	\$ 1,356,136	\$ 540	\$ 1,803,290	\$ 3,020,908	\$ 0	\$ 1,289,101
Cash	0	35,988	0	0	0	942,761	0	0
Accounts Receivable	7,446	1,699	1,699	0	10,417	8,283	0	7,615
Due from Other Governments	291,076	458,570	0	58,947	26,235	166,082	0	928,896
Due from Other Funds	52,579	5,557	3,119,752	0	0	0	0	0
Due from Primary Government	0	0	0	0	0	0	0	24,883
Taxes Receivable	2,158,816	575,271	575,271	0	0	0	0	2,606,698
Allowance for Uncollectible Taxes	(175,336)	(46,904)	(46,904)	0	0	0	0	(211,467)
Notes Receivable - Long-term	0	0	0	0	98,415	0	0	0
Land	0	0	0	0	160,000	0	0	0
Buildings and Improvements	0	0	0	0	300,418	0	0	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	0	(3,129)	0	0	0
Machinery and Equipment	0	0	0	0	427,636	0	0	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	(205,855)	0	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	4,479,347	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	0	17,894,932	759,025
Total Assets	\$ 6,717,989	\$ 2,120,102	\$ 5,005,954	\$ 59,487	\$ 2,617,427	\$ 4,138,034	\$ 22,374,279	\$ 5,404,751
<u>LIABILITIES AND EQUITY</u>								
<u>Liabilities</u>								
Accounts Payable	\$ 5,060	\$ 818	\$ 0	\$ 1,740	\$ 0	\$ 0	\$ 0	\$ 0
Payroll Deductions Payable	7,756	13,215	0	0	461	0	0	270,431
Contracts Payable	0	312,648	0	63,952	0	0	0	0
Due to Other Funds	0	17,772	0	0	0	3,160,116	0	0
Due to Component Units	0	0	0	17,631	0	24,883	0	0
Due to State of Tennessee	0	0	0	0	0	442	0	0
Due to Other Taxing Units	0	0	0	0	0	72,917	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0	879,676	0	0

(Continued)

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

	Primary Government							Component Unit
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group	Lauderdale County School Department
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	Long-term Debt	
LIABILITIES AND EQUITY (Cont.)								
Liabilities (Cont.)								
Deferred Revenue - Current Taxes	\$ 1,868,248	\$ 497,391	\$ 497,391	\$ 0	\$ 0	\$ 0	\$ 0	2,256,457
Deferred Revenue - Delinquent Taxes	108,683	29,216	29,216	0	0	0	0	130,887
Other Deferred Revenues	418,292	323,189	0	0	0	0	0	188,425
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	0	643,833	0	0	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0	21,380,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	301,297	0	64,877	100,342
Capitalized Lease Obligations - Non-current	0	0	0	0	0	0	0	658,683
Other Loans Payable - Long-term	0	0	0	0	0	0	929,402	0
Total Liabilities	\$ 2,408,039	\$ 1,194,249	\$ 526,607	\$ 83,323	\$ 945,591	\$ 4,138,034	\$ 22,374,279	\$ 3,605,225
Equity								
Contributed Capital:								
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,198,744	\$ 0	\$ 0	0
Retained Earnings:								
Retained Earnings- Unreserved	0	0	0	0	473,092	0	0	0
Fund Balances:								
Reserved for Encumbrances	0	0	0	46,825	0	0	0	21,893
Reserved for Alcohol and Drug Treatment	22,848	0	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	0	27,843
Reserved for Career Ladder Program	0	0	0	0	0	0	0	15,035
Reserved for Education Edge	0	0	0	0	0	0	0	6,785
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	0	218,298
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	0	3,770
Reserved for Special Education - Grants to States	0	0	0	0	0	0	0	34,973
Other Federal Reserves	0	0	0	0	0	0	0	9,765
Reserved for Other General Purposes	0	0	3,114,073	0	0	0	0	0
Unreserved:								
Designated for Dental Program	84,882	0	0	0	0	0	0	0
Undesignated (Fund Deficit)	4,202,220	925,853	1,365,274	(70,661)	0	0	0	1,461,164
Total Equity	\$ 4,309,950	\$ 925,853	\$ 4,479,347	\$ (23,836)	\$ 1,671,836	\$ 0	\$ 0	\$ 1,799,526
Total Liabilities And Equity	\$ 6,717,989	\$ 2,120,102	\$ 5,005,954	\$ 59,487	\$ 2,617,427	\$ 4,138,034	\$ 22,374,279	\$ 5,404,751

The accompanying notes are an integral part of this statement.