

Exhibit A

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

	Primary Government						Component
	Governmental Fund Types			Proprietary	Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Enterprise	Agency	Group General Long-term Debt	Hardin County School Department
ASSETS							
Equity in Pooled Cash and Investments	\$ 3,279,662	\$ 275,068	\$ 3,660,907	\$ 0	\$ 0	\$ 0	\$ 2,095,767
Cash	0	2,190	129	7,961	495,270	0	0
Inventories	0	0	0	6,416	0	0	0
Accounts Receivable	3,317	48,317	6,227	209,098	0	0	11,997
Due from Other Governments	154,243	567,382	192,979	0	195,612	0	984,841
Due from Other Funds	2,459	0	0	0	0	0	208,839
Due from Component Units	0	0	178,949	0	0	0	0
Taxes Receivable	2,883,399	204,241	0	0	0	0	3,960,670
Allowance for Uncollectible Taxes	(168,840)	(11,959)	0	0	0	0	(231,919)
Prepaid Items	0	0	208,455	16,509	0	0	0
Restricted Assets:							
Patient Trust Fund	0	0	0	2,801	0	0	0
Notes Receivable - Long-Term	97,182	0	0	0	0	0	0
Land	0	0	0	26,700	0	0	0
Buildings and Improvements	0	0	0	1,071,289	0	0	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	(447,489)	0	0	0
Furniture and Fixtures	0	0	0	42,163	0	0	0
Accumulated Depreciation - Furniture & Fixtures	0	0	0	(22,041)	0	0	0
Machinery and Equipment	0	0	0	206,020	0	0	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	(149,487)	0	0	0
Other Fixed Assets	0	0	0	25,340	0	0	0
Accumulated Depreciation -Other Fixed Assets	0	0	0	(2,112)	0	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	4,147,634	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	10,418,978	565,954
Total Assets	\$ 6,251,422	\$ 1,085,239	\$ 4,247,646	\$ 993,168	\$ 690,882	\$ 14,566,612	\$ 7,596,149
LIABILITIES AND EQUITY							
Liabilities							
Accounts Payable	\$ 52,495	\$ 24,005	\$ 0	\$ 36,590	\$ 0	\$ 0	\$ 168,328
Payroll Deductions Payable	0	0	0	0	0	0	142,342

(Continued)

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

	Primary Government						Component
	Governmental Fund Types			Proprietary	Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Fund Type	Fund Type	Group	Hardin County School Department
				Enterprise	Agency	Long-term Debt	
LIABILITIES AND EQUITY (Cont.)							
Liabilities (Cont.)							
Accrued Management Fee	\$ 0	\$ 0	\$ 0	\$ 338,243	\$ 0	\$ 0	\$ 0
Due to Other Funds	0	2,190	0	0	269	0	208,839
Due to Primary Government	0	0	0	0	0	0	80,974
Due to State of Tennessee	0	0	0	0	0	0	699
Due to Other Taxing Units	0	0	0	0	195,612	0	0
Due to Litigants, Heirs and Others	0	0	0	0	495,001	0	0
General Obligation Bonds Payable	0	0	0	322,724	0	0	0
Matured Interest on Bonds	0	0	129	0	0	0	0
Other Accrued Expenses	0	0	0	128,613	0	0	0
Current Liabilities Payable from Restricted Assets:							
Patient Trust Fund	0	0	0	2,801	0	0	0
Deferred Revenue - Current Taxes	2,566,075	181,764	0	0	0	0	3,524,790
Deferred Revenue - Delinquent Taxes	137,579	9,746	0	0	0	0	188,981
Other Deferred Revenues	28,100	314,301	99,883	0	0	0	297,509
General Obligation Bonds Payable - Long-term	0	0	0	0	0	11,900,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	2,300,000	271,139
Accrued Leave	0	0	0	0	0	20,108	294,815
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	0	0	346,504	0
Total Liabilities	\$ 2,784,249	\$ 532,006	\$ 100,012	\$ 828,971	\$ 690,882	\$ 14,566,612	\$ 5,178,416
Equity							
Contributed Capital:							
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 333	\$ 0	\$ 0	\$ 25,141
Retained Earnings:							
Retained Earnings- Unreserved (Deficit)	0	0	0	163,864	0	0	(14,913)
Fund Balances:							
Reserved for Encumbrances	250,673	0	0	0	0	0	5,310
Reserved for Purchase of Electronic Fingerprint Imaging System	0	23,489	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	61,596	0	0	0	0	0	0

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	Primary Government						Component
	Governmental Fund Types			Proprietary	Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Enterprise	Agency	Group	Hardin
						General	
					Long-term	Department	
					Debt		
LIABILITIES AND EQUITY (Cont.)							
Equity (Cont.)							
Fund Balances (Cont.):							
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	\$ 71,215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Reserved for Computer System - Register	11,261	0	0	0	0	0	0
Reserved for Long-Term Notes Receivable	97,182	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	42,990
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	30,482
Reserved for Career Ladder Program	0	0	0	0	0	0	9,970
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	130
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	11,992
Reserved for Special Education - Grants to States	0	0	0	0	0	0	119,068
Other Federal Reserves	0	0	0	0	0	0	149
Unreserved:							
Designated for Walking Trail	3,118	0	0	0	0	0	0
Designated for Circuit Court Computers	30,105	0	0	0	0	0	0
Designated for Great Program	9,808	0	0	0	0	0	0
Undesignated	2,932,215	529,744	4,147,634	0	0	0	2,187,414
Total Equity	\$ 3,467,173	\$ 553,233	\$ 4,147,634	\$ 164,197	\$ 0	\$ 0	\$ 2,417,733
Total Liabilities And Equity	\$ 6,251,422	\$ 1,085,239	\$ 4,247,646	\$ 993,168	\$ 690,882	\$ 14,566,612	\$ 7,596,149

The accompanying notes are an integral part of this statement.