

Exhibit A

Benton 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				Proprietary Fund Type	Fiduciary Fund Type	Account Group	Benton County School Department	Benton County Industrial Development Board
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General Long- term Debt		
<u>ASSETS</u>									
Equity in Pooled Cash and Investments	\$ 1,139,044	\$ 8,621,377	\$ 1,659,262	\$ 172,694	\$ 0	\$ 0	\$ 0	\$ 1,544,083	\$ 0
Cash	0	16,130	0	0	82,079	943,525	0	0	360,064
Inventories	0	0	0	0	189,703	0	0	0	0
Accounts Receivable	23,926	11	0	0	2,947,184	17,100	0	14,865	8,400
Allowance for Uncollectibles	0	0	0	0	(2,252)	0	0	0	0
Due from Other Governments	122,882	305,899	0	0	0	227,188	0	531,845	0
Due from Other Funds	62,731	0	46,097	200	0	0	0	0	0
Due from Component Units	0	807	46,097	0	0	0	0	0	0
Taxes Receivable	758,219	144,899	463,583	0	0	0	0	2,995,975	0
Allowance for Uncollectible Taxes	(27,216)	(5,314)	(19,520)	0	0	0	0	(103,116)	0
Prepaid Items	0	0	0	0	114,021	0	0	0	0
Cash Shortage	0	0	0	0	0	4,138	0	0	0
Restricted Assets:									
Revenue Bond Current Debt Service Account	0	0	0	0	94,743	0	0	0	0
Other Restricted Assets	0	0	0	0	781,676	0	0	0	0
Notes Receivable - TVA Home Insulation Program	0	0	0	0	282,060	0	0	0	0
Land	0	0	0	0	99,330	0	0	0	5,000
Buildings and Improvements	0	0	0	0	1,273,329	0	0	0	0
Machinery and Equipment	0	0	0	0	1,381,864	0	0	0	0
Construction in Progress	0	0	0	0	13,350	0	0	0	0
Other Fixed Assets	0	0	0	0	20,697,246	0	0	0	0
Accumulated Depreciation	0	0	0	0	(8,968,218)	0	0	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	1,696,293	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	0	10,158,651	0	0
Unamortized Bond Issue Costs	0	0	0	0	123,583	0	0	0	0
<b>Total Assets</b>	<b>\$ 2,079,586</b>	<b>\$ 9,083,809</b>	<b>\$ 2,195,519</b>	<b>\$ 172,894</b>	<b>\$ 19,109,698</b>	<b>\$ 1,191,951</b>	<b>\$ 11,854,944</b>	<b>\$ 4,983,652</b>	<b>\$ 373,464</b>

(Continued)

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

	Primary Government							Component Units	
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group	Benton County School Department	Benton County Industrial Development Board
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General Long-term Debt		
<b>LIABILITIES AND EQUITY</b>									
<u>Liabilities</u>									
Accounts Payable	\$ 12,324	\$ 0	\$ 0	\$ 0	\$ 3,000,221	\$ 0	\$ 0	\$ 55,302	\$ 0
Payroll Deductions Payable	8,115	147	0	0	0	0	0	0	0
Claims and Judgements Payable	7,724	13,132	0	0	0	0	0	17,767	0
Due to Other Funds	10,966	45,631	0	200	0	52,231	0	0	0
Due to Primary Government	0	0	0	0	0	0	0	46,097	0
Due to Cities	0	0	0	0	0	32,014	0	0	0
Due to Other Taxing Units	0	0	0	0	0	160,043	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0	947,663	0	0	0
Advances from FANB - Home Insulation Program	0	0	0	0	287,927	0	0	0	0
Matured Bonds Payable	0	0	10,000	0	0	0	0	0	0
Matured Interest on Bonds	0	0	1,913	0	0	0	0	0	0
TVA Distributed Loss True-up	0	0	0	0	89,797	0	0	0	0
Current Liabilities Payable from Restricted Assets:									
Customer Deposits Payable	0	0	0	0	488,706	0	0	0	0
Accrued Interest Payable	0	0	0	0	37,902	0	0	0	0
Current Maturities of Long-term Debt	0	0	0	0	155,000	0	0	0	0
Other Payables from Restricted Assets	5,724	0	0	0	0	0	0	0	0
Deferred Revenue - Current Taxes	694,467	132,279	413,373	0	0	0	0	2,761,332	0
Deferred Revenue - Delinquent Taxes	32,869	6,573	27,610	0	0	0	0	118,327	0
Other Deferred Revenues	43,350	130,589	46,330	0	0	0	0	283,185	0
General Obligation Bonds Payable - Long-term	0	0	0	0	3,275,000	0	10,330,000	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0	635,000	0	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	0	19,828	0	0
Accrued Leave	0	0	0	0	0	0	45,116	0	0
Other Loans Payable - Long-term	0	0	0	0	0	0	825,000	0	0
Total Liabilities	\$ 815,539	\$ 328,351	\$ 499,226	\$ 200	\$ 7,334,553	\$ 1,191,951	\$ 11,854,944	\$ 3,282,010	\$ 0
<u>Equity</u>									
Contributed Capital:									
Customers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 879,072	\$ 0	\$ 0	\$ 0	\$ 0
Retained Earnings:									
Retained Earnings- Unreserved	0	0	0	0	10,896,073	0	0	0	0
Investment in General Fixed Assets	0	0	0	0	0	0	0	0	5,000

(Continued)

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<b>LIABILITIES AND EQUITY (Cont.)</b>									
<b>Equity (Cont.)</b>									
Fund Balances:									
Reserved for Encumbrances	\$ 0	\$ 107,033	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 707,984	\$ 0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	7,640	0	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	38,379	0	0	0	0	0	0	0	0
Reserved for Career Ladder Program	0	0	0	0	0	0	0	39,483	0
Reserved for BEP Non-Classroom	0	0	0	0	0	0	0	127,004	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	0	17,763	0
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	0	3,484	0
Reserved for Special Education - Grants to States	0	0	0	0	0	0	0	24,142	0
Other Federal Reserves	0	0	0	0	0	0	0	1,517	0
Reserved for Water Tank	0	0	0	29,410	0	0	0	0	0
Unreserved:									
Undesignated	1,225,668	8,640,785	1,696,293	143,284	0	0	0	780,265	368,464
Total Equity	\$ 1,264,047	\$ 8,755,458	\$ 1,696,293	\$ 172,694	\$ 11,775,145	\$ 0	\$ 0	\$ 1,701,642	\$ 373,464
Total Liabilities And Equity	\$ 2,079,586	\$ 9,083,809	\$ 2,195,519	\$ 172,894	\$ 19,109,698	\$ 1,191,951	\$ 11,854,944	\$ 4,983,652	\$ 373,464

The accompanying notes are an integral part of this statement.