

Exhibit A

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

	Primary Government							Component Unit
	Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type	Account Group	Loudon County School Department
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Trust and Agency	General Long-term Debt	
<b>ASSETS</b>								
Equity in Pooled Cash and Investments	\$ 1,627,714	\$ 959,877	\$ 5,456,187	\$ 2,133,387	\$ 0	\$ 1,990,355	\$ 0	\$ 16,177,176
Cash	3,500	1,000	0	0	26,118	615,678	0	3,500
Accounts Receivable	187,403	7,214	7,217	0	0	825	0	4,371
Due from Other Governments	365,961	269,041	40,129	420,416	0	569,112	0	1,019,839
Due from Other Funds	93,732	56,859	0	0	0	0	0	189,578
Due from Primary Government	0	0	0	0	0	0	0	815,000
Due from Component Units	0	0	0	0	0	89,432	0	0
Due from Joint Ventures	0	0	0	12,781	0	0	0	0
Taxes Receivable	4,240,285	209,753	1,578,833	211,933	0	1,873,643	0	4,390,626
Allowance for Uncollectible Taxes	(78,293)	(4,184)	(28,392)	(4,783)	0	(35,217)	0	(82,525)
Prepaid Items	625	867	4,825	0	0	0	0	8,163
Amount Available in Debt Service Funds	0	0	0	0	0	0	4,646,600	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	0	23,434,632	0
<b>Total Assets</b>	<b>\$ 6,440,927</b>	<b>\$ 1,500,427</b>	<b>\$ 7,058,799</b>	<b>\$ 2,773,734</b>	<b>\$ 26,118</b>	<b>\$ 5,103,828</b>	<b>\$ 28,081,232</b>	<b>\$ 22,525,728</b>

**LIABILITIES AND EQUITY**

Liabilities

Accounts Payable	\$ 124,695	\$ 36,269	\$ 0	\$ 7,000	\$ 19,674	\$ 143	\$ 0	\$ 382,353
Accrued Payroll	0	16,980	0	0	0	0	0	0
Payroll Deductions Payable	300	12	0	0	0	0	0	95,772
Contracts Payable	0	23,000	0	292,482	0	0	0	370,583
Retainage Payable	0	39,216	0	265,442	0	0	0	12,924
Due to Other Funds	56,685	93,732	0	0	0	174	0	189,578
Due to Primary Government	0	0	0	0	0	0	0	89,432
Due to Component Units	0	0	815,000	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	0	2,578,487	0	0
Due to Litigants, Heirs and Others	0	0	0	0	0	616,498	0	0
Due to Joint Ventures	0	0	0	0	0	1,860,588	0	0
Deferred Revenue - Current Taxes	4,051,318	199,245	1,511,323	199,245	0	0	0	4,189,527
Deferred Revenue - Delinquent Taxes	99,127	5,664	35,039	7,080	0	0	0	106,203

(Continued)

Exhibit A

Loudon 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	Loudon County School Department
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Trust and Agency	General Long-term Debt	
<b>LIABILITIES AND EQUITY (Cont.)</b>								
<b>Liabilities (Cont.)</b>								
Other Deferred Revenues	\$ 102,435	\$ 131,427	\$ 21,728	\$ 161,548	\$ 0	\$ 0	\$ 0	\$ 375,179
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0	10,333,000	0
Bond Anticipation Notes Payable	0	0	0	0	0	0	12,000,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0	1,764,460	0
Accrued Leave	0	0	0	0	0	0	290,472	0
Other Loans Payable - Long-term	0	0	0	0	0	0	3,693,300	0
<b>Total Liabilities</b>	<b>\$ 4,434,560</b>	<b>\$ 545,545</b>	<b>\$ 2,383,090</b>	<b>\$ 932,797</b>	<b>\$ 19,674</b>	<b>\$ 5,055,890</b>	<b>\$ 28,081,232</b>	<b>\$ 5,811,551</b>
<b>Equity</b>								
<b>Retained Earnings:</b>								
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,444	\$ 0	\$ 0	\$ 0
<b>Fund Balances:</b>								
Reserved for Encumbrances	13,176	644,202	0	531,372	0	0	0	844,950
Reserved for Food Service	0	0	0	0	0	0	0	15,798
Reserved for Career Ladder Program	0	0	0	0	0	0	0	23,388
Reserved for Title I Grants to Local Education Agencies								
	0	0	0	0	0	0	0	9,224
Reserved for Other General Purposes								
	100,000	0	4,029,109	0	0	0	0	0
<b>Unreserved:</b>								
Undesignated	1,893,191	310,680	646,600	1,309,565	0	47,938	0	15,820,817
<b>Total Equity</b>	<b>\$ 2,006,367</b>	<b>\$ 954,882</b>	<b>\$ 4,675,709</b>	<b>\$ 1,840,937</b>	<b>\$ 6,444</b>	<b>\$ 47,938</b>	<b>\$ 0</b>	<b>\$ 16,714,177</b>
<b>Total Liabilities And Equity</b>	<b>\$ 6,440,927</b>	<b>\$ 1,500,427</b>	<b>\$ 7,058,799</b>	<b>\$ 2,773,734</b>	<b>\$ 26,118</b>	<b>\$ 5,103,828</b>	<b>\$ 28,081,232</b>	<b>\$ 22,525,728</b>

The accompanying notes are an integral part of this statement.