

Exhibit A

Sequatchie 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				Fiduciary Fund Type	Account Group	Sequatchie County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
ASSETS							
Equity in Pooled Cash and Investments	\$ 157,202	\$ 238,315	\$ 195,166	\$ 0	\$ 0	\$ 0	\$ 2,799,354
Cash	0	1,049	0	184,754	408,781	0	5,183
Accounts Receivable	4,495	997	0	0	0	0	9,102
Due from Other Governments	41,973	445,795	0	0	40,998	0	292,790
Due from Other Funds	1,049	0	0	0	0	0	0
Taxes Receivable	1,139,978	256,495	341,993	0	0	0	1,880,964
Allowance for Uncollectible Taxes	(35,757)	(8,045)	(10,727)	0	0	0	(58,999)
Notes Receivable - Long-term	0	0	0	52,595	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	195,166	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	1,409,075	10,376,000
Total Assets	\$ 1,308,940	\$ 934,606	\$ 526,432	\$ 237,349	\$ 449,779	\$ 1,604,241	\$ 15,304,394
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 690	\$ 0	\$ 0	\$ 7,986
Payroll Deductions Payable	0	0	0	0	0	0	148,172
Contracts Payable	0	232,161	0	0	0	0	0
Due to Other Funds	0	1,049	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	40,998	0	0
Due to Litigants, Heirs and Others	0	0	0	0	408,781	0	0
Deferred Revenue - Current Taxes	1,038,037	233,558	311,411	0	0	0	1,712,761
Deferred Revenue - Delinquent Taxes	66,184	14,892	19,855	0	0	0	109,204
Other Deferred Revenues	14,470	114,279	0	0	0	0	99,434
General Obligation Bonds Payable - Long-term	0	0	0	0	0	580,000	10,295,000
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	1,016,300	0
Capitalized Lease Obligations - Noncurrent	0	0	0	0	0	7,941	0
Other Loans Payable - Long-term	0	0	0	0	0	0	81,000
Total Liabilities	\$ 1,118,691	\$ 595,939	\$ 331,266	\$ 690	\$ 449,779	\$ 1,604,241	\$ 12,453,557

(Continued)

Exhibit A

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

	Primary Government						Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Sequatchie County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
LIABILITIES AND FUND BALANCES (Cont.)							
Fund Balances							
Reserved for Purchase of Electronic Fingerprint Imaging System	\$ 0	\$ 20,744	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserved for Alcohol and Drug Treatment	2,786	0	0	0	0	0	0
Reserved for Computer System - Register	18,600	0	0	0	0	0	0
Reserved for State Reappraisal Grant	8,301	0	0	0	0	0	0
Reserved for Unemployment Compensation	0	0	0	0	0	0	12,605
Reserved for Vocational Projects	0	0	0	0	0	0	3,034
Reserved for Capital Outlay	11,814	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	24,945
Reserved for Career Ladder Program	0	0	0	0	0	0	11,131
Reserved for BEP Nonclassroom	0	0	0	0	0	0	771,767
Reserved for Technology	0	0	0	0	0	0	30,555
Reserved for Education Edge	0	0	0	0	0	0	6,136
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	34,947
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	114
Reserved for Special Education - Grants to States	0	0	0	0	0	0	9,590
Unreserved:							
Designated for School Building Construction and Maintenance	0	0	0	0	0	0	249,635
Designated for Capital Outlay	0	0	0	0	0	0	82,953
Undesignated	148,748	317,923	195,166	236,659	0	0	1,613,425
Total Fund Balances	\$ 190,249	\$ 338,667	\$ 195,166	\$ 236,659	\$ 0	\$ 0	\$ 2,850,837
Total Liabilities and Fund Balances	\$ 1,308,940	\$ 934,606	\$ 526,432	\$ 237,349	\$ 449,779	\$ 1,604,241	\$ 15,304,394

The accompanying notes are an integral part of this statement.