

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

Exhibit A

	Primary Government						Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Account Group General	Sequatchie County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 230,369	\$ 187,559	\$ 380,236	\$ 0	\$ 0	\$ 0	\$ 3,175,306
Cash	0	608	0	248,873	413,520	0	2,656
Accounts Receivable	4,010	111	0	0	0	0	0
Due from Other Governments	48,092	299,480	0	0	40,506	0	298,137
Due from Other Funds	608	0	0	0	0	0	0
Taxes Receivable	1,264,136	260,746	242,398	0	0	0	2,070,034
Allowance for Uncollectible Taxes	(50,643)	(10,876)	(12,196)	0	0	0	(83,214)
Notes Receivable - Long-Term	0	0	0	40,223	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	380,236	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	953,913	9,747,000
Total Assets	\$ 1,496,572	\$ 737,628	\$ 610,438	\$ 289,096	\$ 454,026	\$ 1,334,149	\$ 15,209,919
<u>LIABILITIES AND FUND BALANCES</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 0	\$ 55,765	\$ 0	\$ 467	\$ 0	\$ 0	\$ 3,900
Payroll Deductions Payable	0	0	0	0	0	0	207,499
Due to Other Funds	0	608	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	40,506	0	0
Due to Litigants, Heirs and Others	0	0	0	0	413,520	0	0
Deferred Revenue - Current Taxes	1,132,541	231,656	205,916	0	0	0	1,853,249
Deferred Revenue - Delinquent Taxes	80,952	18,214	24,286	0	0	0	133,571
Other Deferred Revenues	13,000	115,750	0	0	0	0	93,413
General Obligation Bonds Payable - Long-term	0	0	0	0	0	555,000	9,675,000
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	779,149	0
Other Loans Payable - Long-term	0	0	0	0	0	0	72,000
Total Liabilities	\$ 1,226,493	\$ 421,993	\$ 230,202	\$ 467	\$ 454,026	\$ 1,334,149	\$ 12,038,632
<u>Fund Balances</u>							
Reserved for Purchase of Electronic Fingerprint Imaging System	\$ 0	\$ 22,939	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

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

Exhibit A

Primary Government						Component Unit
Governmental Fund Types				Fiduciary Fund Type	Account Group	Sequatchie County School Department
General	Special Revenue	Debt Service	Capital Projects	Agency	Long-term Debt	

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)

Reserved for Alcohol and Drug Treatment	\$ 3,058	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserved for Computer System - Register	13,041	0	0	0	0	0	0
Reserved for State Reappraisal Grant	8,741	0	0	0	0	0	0
Reserved for Unemployment Compensation	0	0	0	0	0	0	20,000
Reserved for Vocational Projects	0	0	0	0	0	0	3,767
Reserved for Capital Outlay	10,871	0	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	37,180
Reserved for Career Ladder Program	0	0	0	0	0	0	3,725
Reserved for BEP Non-Classroom	0	0	0	0	0	0	886,562
Reserved for Technology	0	0	0	0	0	0	19,637
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	19,745
Reserved for Special Education - Grants to States	0	0	0	0	0	0	3,072
Other Federal Reserves	0	0	0	0	0	0	807
Reserved for Other General Purposes	0	0	0	0	0	0	5,000
Unreserved:							
Designated for School Building Construction and Maintenance	0	0	0	0	0	0	304,806
Undesignated	234,368	292,696	380,236	288,629	0	0	1,866,986
Total Fund Balances	\$ 270,079	\$ 315,635	\$ 380,236	\$ 288,629	\$ 0	\$ 0	\$ 3,171,287
Total Liabilities and Fund Balances	\$ 1,496,572	\$ 737,628	\$ 610,438	\$ 289,096	\$ 454,026	\$ 1,334,149	\$ 15,209,919

The accompanying notes are an integral part of this statement.