

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

Exhibit A

	Primary Government						Component Unit
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Hardin County School Department
	General	Special Revenue	Debt Service	Enterprise	Agency	Long-term Debt	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 2,587,835	\$ 649,227	\$ 3,485,091	\$ 0	\$ 0	\$ 0	3,542,943
Cash	0	3,641	129	38,870	601,652	0	0
Inventories	0	0	0	6,416	0	0	0
Accounts Receivable	61,628	57,475	3,857	167,094	16	0	3,280
Due from Other Governments	155,393	397,992	193,855	0	192,889	0	848,217
Due from Other Funds	4,446	0	0	0	0	0	212,013
Due from Component Units	0	0	80,536	0	0	0	0
Taxes Receivable	2,928,835	207,436	0	0	0	0	3,983,434
Allowance for Uncollectible Taxes	(110,394)	(7,814)	0	0	0	0	(142,932)
Prepaid Items	0	0	0	11,727	0	0	0
Restricted Assets:							
Patient Trust Fund	0	0	0	2,081	0	0	0
Notes Receivable - Long-Term	135,842	0	0	0	0	0	0
Land	0	0	0	26,700	0	0	0
Buildings and Improvements	0	0	0	1,066,208	0	0	0
Accumulated Depreciation -Buildings & Improvements	0	0	0	(470,654)	0	0	0
Furniture and Fixtures	0	0	0	41,115	0	0	0
Accumulated Depreciation - Furniture & Fixtures	0	0	0	(17,219)	0	0	0
Machinery and Equipment	0	0	0	192,878	0	0	0
Accumulated Depreciation -Machinery & Equipment	0	0	0	(86,095)	0	0	0
Other Fixed Assets	0	0	0	25,340	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	3,662,158	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	11,249,926	593,914
Total Assets	\$ 5,763,585	\$ 1,307,957	\$ 3,763,468	\$ 1,004,461	\$ 794,557	\$ 14,912,084	\$ 9,040,869
<u>LIABILITIES AND EQUITY</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 64,407	\$ 25,902	\$ 6	\$ 33,661	\$ 0	\$ 0	140,044
Accrued Payroll	0	0	0	0	0	0	609,145
Payroll Deductions Payable	53	0	0	0	0	0	746,940

(Continued)

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

Exhibit A

	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	General Long-term Debt	
<u>LIABILITIES AND EQUITY (Cont.)</u>							
<u>Liabilities (Cont.)</u>							
Accrued Management Fee	\$ 0	\$ 0	\$ 0	\$ 309,697	\$ 0	\$ 0	0
Due to Other Funds	0	3,641	0	0	805	0	212,013
Due to Primary Government	0	0	0	0	0	0	80,536
Due to Other Taxing Units	0	0	0	0	192,889	0	0
Due to Litigants, Heirs and Others	0	0	0	0	600,863	0	0
General Obligation Bonds Payable	0	0	0	393,806	0	0	0
Matured Interest on Bonds	0	0	129	0	0	0	0
Other Accrued Expenses	0	0	0	121,275	0	0	0
Current Liabilities Payable from Restricted Assets:							
Patient Trust Fund	0	0	0	2,081	0	0	0
Deferred Revenue - Current Taxes	2,617,772	185,426	0	0	0	0	3,595,801
Deferred Revenue - Delinquent Taxes	184,789	13,073	0	0	0	0	225,336
Other Deferred Revenues	51,979	189,685	101,175	0	0	0	379,630
General Obligation Bonds Payable - Long-term	0	0	0	0	0	12,950,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	1,530,000	311,836
Accrued Leave	0	0	0	0	0	80,133	282,078
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	0	0	351,951	0
Total Liabilities	\$ 2,919,000	\$ 417,727	\$ 101,310	\$ 860,520	\$ 794,557	\$ 14,912,084	\$ 6,583,359
<u>Equity</u>							
Contributed Capital:							
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 413	\$ 0	\$ 0	25,141
Retained Earnings:							
Retained Earnings- Unreserved (Deficit)	0	0	0	143,528	0	0	(23,183)
Fund Balances:							
Reserved for Encumbrances	58,065	0	0	0	0	0	182,307
Reserved for Purchase of Electronic Fingerprint Imaging System	0	18,596	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	64,075	0	0	0	0	0	0
Reserved for Litigation Tax - Jail or Workhouse	29,876	0	0	0	0	0	0

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Account Group and Discretely Presented Component Unit (Cont.)

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	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.)							
Equity (Cont.)							
Fund Balances (Cont.):							
Reserved for Computer System - Register	\$ 11,834	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Reserved for Long-Term Notes Receivable	135,842	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	42,625
Reserved for Capital Outlay	0	5,729	0	0	0	0	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	27,143
Reserved for Career Ladder Program	0	0	0	0	0	0	12,937
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	51,061
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	2,055
Reserved for Special Education - Grants to States	0	0	0	0	0	0	35,607
Unreserved:							
Designated for Library	25,836	0	0	0	0	0	0
Designated for Walking Trail	3,118	0	0	0	0	0	0
Designated for Circuit Court Computer	23,975	0	0	0	0	0	0
Designated for Great Program	9,808	0	0	0	0	0	0
Undesignated	2,482,156	865,905	3,662,158	0	0	0	2,101,817
Total Equity	\$ 2,844,585	\$ 890,230	\$ 3,662,158	\$ 143,941	\$ 0	\$ 0	\$ 2,457,510
Total Liabilities and Equity	\$ 5,763,585	\$ 1,307,957	\$ 3,763,468	\$ 1,004,461	\$ 794,557	\$ 14,912,084	\$ 9,040,869

The accompanying notes are an integral part of this statement.