

Marion 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				Fiduciary Fund Type	Account Group	Marion County School Department
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long-term Debt	
ASSETS							
Equity in Pooled Cash and Investments	\$ 1,520,759	\$ 932,756	\$ 1,566,742	\$ 1,046,351	\$ 55,301	\$ 0	\$ 6,496,766
Cash	400	77,269	0	0	433,373	0	3,810
Inventories	0	0	0	0	0	0	20,906
Accounts Receivable	753,121	6,477	27,721	0	400	0	16,514
Allowance for Uncollectibles	(369,381)	0	0	0	0	0	0
Due from Other Governments	151,901	534,732	4,316	0	429,870	0	570,297
Due from Other Funds	1,179	0	0	0	130	0	0
Taxes Receivable	2,290,494	0	1,445,716	0	205,908	0	3,009,165
Allowance for Uncollectible Taxes	(140,386)	0	(88,336)	0	(12,606)	0	(184,406)
Amount Available in Debt Service Funds	0	0	0	0	0	1,594,463	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	21,894,693	1,006,667
Total Assets	\$ 4,208,087	\$ 1,551,234	\$ 2,956,159	\$ 1,046,351	\$ 1,112,376	\$ 23,489,156	\$ 10,939,719
LIABILITIES AND FUND BALANCES							
Liabilities							
Accrued Payroll	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,889
Payroll Deductions Payable	3,917	45	0	0	0	0	0
Contracts Payable	0	0	0	320,850	0	0	1,178,229
Retainage Payable	0	0	0	35,267	0	0	84,515
Due to Other Funds	0	1,309	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	641,011	0	0
Due to Litigants, Heirs and Others	0	0	0	0	433,596	0	0
Deferred Revenue - Current Taxes	2,025,723	0	1,279,407	0	0	0	2,661,402
Deferred Revenue - Delinquent Taxes	124,385	0	77,973	0	0	0	163,357
Other Deferred Revenues	394,848	296,356	4,316	0	0	0	271,698
General Obligation Bonds Payable - Long-term	0	0	0	0	0	23,080,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	196,726	1,006,667
Accrued Liability for Landfill Closure/Postclosure Care Costs	0	0	0	0	0	212,430	0
Total Liabilities	\$ 2,548,873	\$ 297,710	\$ 1,361,696	\$ 356,117	\$ 1,074,607	\$ 23,489,156	\$ 5,375,757

(Continued)

Exhibit A

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

	Primary Government						Component
	Governmental Fund Types				Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long-term Debt	Marion County School Department
LIABILITIES AND FUND BALANCES (Cont.)							
Fund Balances							
Reserved for Encumbrances	\$ 0	\$ 129,343	\$ 0	\$ 574,411	\$ 0	\$ 0	4,631,046
Reserved for Purchase of Electronic Fingerprint Imaging System	0	34,321	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	41,380	0	0	0	0	0	0
Reserved for Computer System - Register	34,410	0	0	0	0	0	0
Reserved for Food Service	0	0	0	0	0	0	20,906
Other Local Education Reserves	0	0	0	0	0	0	3,732
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	2,522
Reserved for Career Ladder Program	0	0	0	0	0	0	24,577
Reserved for Technology	0	0	0	0	0	0	55,863
Other State Education Reserves	0	0	0	0	0	0	31,314
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	4,291
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	1,766
Reserved for Special Education - Grants to States	0	0	0	0	0	0	40,057
Unreserved:							
Undesignated (Fund Deficit)	1,583,424	1,089,860	1,594,463	115,823	37,769	0	747,888
Total Fund Balances	\$ 1,659,214	\$ 1,253,524	\$ 1,594,463	\$ 690,234	\$ 37,769	\$ 0	\$ 5,563,962
Total Liabilities And Fund Balances	\$ 4,208,087	\$ 1,551,234	\$ 2,956,159	\$ 1,046,351	\$ 1,112,376	\$ 23,489,156	\$ 10,939,719

The accompanying notes are an integral part of this statement.