

Exhibit A

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

| | Primary Government | | | | | Component Units | | |
|--|-------------------------|-----------------|--------------|------------------|------------------------|-------------------|-------------------------|---------------------|
| | Governmental Fund Types | | | Fiduciary | Account Group | Marshall | Emergency | Board |
| | General | Special Revenue | Debt Service | Trust and Agency | General Long-term Debt | School Department | Communications District | of Public Utilities |
| <u>ASSETS</u> | | | | | | | | |
| Equity in Pooled Cash and Investments | \$ 1,912,601 | \$ 1,465,657 | \$ 6,662,317 | \$ 0 | \$ 0 | \$ 4,142,711 | \$ 0 | \$ 2,087,230 |
| Cash | 50 | 179,458 | 0 | 763,842 | 0 | 894 | 159,498 | 382 |
| Inventories | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,709 |
| Investments | 0 | 0 | 0 | 15,000 | 0 | 0 | 61,873 | 0 |
| Accounts Receivable | 536,533 | 41,681 | 305 | 282 | 0 | 74,459 | 16,942 | 142,487 |
| Allowance for Uncollectibles | (294,321) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from Other Governments | 250,033 | 364,402 | 247,547 | 218,934 | 0 | 373,635 | 8,410 | 145,955 |
| Due from Other Funds | 2,197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from Component Units | 0 | 0 | 1,560 | 0 | 0 | 0 | 0 | 0 |
| Taxes Receivable | 3,510,594 | 325,541 | 785,574 | 0 | 0 | 8,533,613 | 0 | 0 |
| Allowance for Uncollectible Taxes | (93,878) | (9,428) | (22,195) | 0 | 0 | (239,402) | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 | 0 | 0 | 0 | 26,986 | 0 |
| Due from Clerk | 0 | 0 | 0 | 100 | 0 | 0 | 0 | 0 |
| Restricted Assets: | | | | | | | | |
| Customer Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,576 |
| Revenue Bond Future Debt Service Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,569 |
| Buildings and Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,650 |
| Accumulated Depreciation -Buildings & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,793) |
| Machinery and Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 670,862 | 245,403 |
| Accumulated Depreciation -Machinery & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | (323,437) | (176,409) |
| Construction in Progress | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 629,836 |
| Other Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,471,628 |
| Accumulated Depreciation -Other Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,456,435) |
| Amount Available in Debt Service Funds | 0 | 0 | 0 | 0 | 6,779,967 | 0 | 0 | 0 |
| Amount to be Provided for Retirement of General Long-term Debt | 0 | 0 | 0 | 0 | 25,756,035 | 98,217 | 0 | 0 |
| Total Assets | \$ 5,823,809 | \$ 2,367,311 | \$ 7,675,108 | \$ 998,158 | \$ 32,536,002 | \$ 12,984,127 | \$ 621,134 | \$ 6,194,788 |
| <u>LIABILITIES AND EQUITY</u> | | | | | | | | |
| <u>Liabilities</u> | | | | | | | | |
| Accounts Payable | \$ 178,684 | \$ 18,668 | \$ 0 | \$ 0 | \$ 0 | \$ 115,885 | \$ 62 | \$ 200,536 |

(Continued)

Exhibit A

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

| | Primary Government | | | | | Component Units | | |
|---|-------------------------|--------------------|-------------------|---------------------|----------------------------|--|---|------------------------------------|
| | Governmental Fund Types | | | Fiduciary | Account Group | Marshall County School Department | Emergency Communications District | Board of Public Utilities |
| | General | Special Revenue | Debt Service | Trust and Agency | General Long- term Debt | | | |
| <u>LIABILITIES AND EQUITY (Cont.)</u> | | | | | | | | |
| <u>Liabilities (Cont.)</u> | | | | | | | | |
| Accrued Payroll | \$ 0 | \$ 1,864 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Payroll Deductions Payable | 295 | 0 | 0 | 0 | 0 | 549,372 | 693 | 0 |
| Contracts Payable | 0 | 0 | 0 | 0 | 0 | 786,220 | 0 | 0 |
| Retainage Payable | 1,000 | 0 | 0 | 0 | 0 | 810 | 0 | 0 |
| Due to Other Funds | 0 | 1,186 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to Primary Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,560 |
| Due to Other Taxing Units | 0 | 0 | 0 | 218,934 | 0 | 0 | 0 | 9,132 |
| Due to Litigants, Heirs and Others | 0 | 0 | 0 | 760,001 | 0 | 0 | 0 | 0 |
| Matured Bonds Payable | 0 | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| Revenue Bonds Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 86,295 |
| Matured Interest on Bonds | 0 | 0 | 3,108 | 0 | 0 | 0 | 0 | 0 |
| Current Liabilities Payable from Restricted Assets: | | | | | | | | |
| Customer Deposits Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,200 |
| Other Payables from Restricted Assets | 0 | 14,431 | 0 | 0 | 0 | 0 | 0 | 11,375 |
| Deferred Revenue - Current Taxes | 3,246,799 | 295,164 | 716,826 | 0 | 0 | 7,800,752 | 0 | 0 |
| Deferred Revenue - Delinquent Taxes | 153,884 | 18,972 | 42,160 | 0 | 0 | 446,897 | 0 | 0 |
| Other Deferred Revenues | 257,382 | 137,191 | 128,047 | 0 | 0 | 223,675 | 0 | 0 |
| General Obligation Bonds Payable - Long-term | 0 | 0 | 0 | 0 | 27,380,000 | 0 | 0 | 0 |
| Revenue Bonds Payable - Long-term | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 460,646 |
| Capital Outlay Notes Payable - Long-term | 0 | 0 | 0 | 0 | 1,225,000 | 0 | 0 | 0 |
| Accrued Leave | 0 | 0 | 0 | 0 | 56,802 | 98,217 | 0 | 3,960 |
| Other Loans Payable - Long-term | 0 | 0 | 0 | 0 | 3,874,200 | 0 | 0 | 0 |
| Total Liabilities | \$ 3,838,044 | \$ 487,476 | \$ 895,141 | \$ 978,935 | \$ 32,536,002 | \$ 10,021,828 | \$ 755 | \$ 785,704 |
| <u>Equity</u> | | | | | | | | |
| Contributed Capital: | | | | | | | | |
| Intragovernmental | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 209,700 |
| Customers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,485,891 |
| State | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,469,362 |
| Retained Earnings: | | | | | | | | |
| Retained Earnings- Unreserved | 0 | 0 | 0 | 0 | 0 | 0 | 620,379 | 2,244,131 |

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Exhibit A

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

| | Primary Government | | | | | Component Units | | |
|---|-------------------------|---------------------|---------------------|---------------------|----------------------------|--|---|------------------------------------|
| | Governmental Fund Types | | | Fiduciary | Account Group | Marshall County School Department | Emergency Communications District | Board of Public Utilities |
| | General | Special Revenue | Debt Service | Trust and Agency | General Long- term Debt | | | |
| LIABILITIES AND EQUITY (Cont.) | | | | | | | | |
| Equity (Cont.) | | | | | | | | |
| Fund Balances: | | | | | | | | |
| Reserved for Encumbrances | \$ 10,348 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 537,404 | \$ 0 | \$ 0 |
| Reserved for Alcohol and Drug Treatment | 35,849 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Computer System - Register | 10,763 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Local Education Reserves | 0 | 0 | 2,991,895 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Career Ladder - Extended Contract | 0 | 0 | 0 | 0 | 0 | 491 | 0 | 0 |
| Reserved for Career Ladder Program | 0 | 0 | 0 | 0 | 0 | 29,843 | 0 | 0 |
| Reserved for Title I Grants to Local Education Agencies | 0 | 0 | 0 | 0 | 0 | 33,528 | 0 | 0 |
| Reserved for Innovative Education Program Strategies | 0 | 0 | 0 | 0 | 0 | 843 | 0 | 0 |
| Reserved for Special Education - Grants to States | 0 | 0 | 0 | 0 | 0 | 75,983 | 0 | 0 |
| Other Federal Reserves | 0 | 0 | 0 | 0 | 0 | 5,266 | 0 | 0 |
| Reserved for Other General Purposes | 0 | 0 | 0 | 19,223 | 0 | 0 | 0 | 0 |
| Unreserved: | | | | | | | | |
| Designated for Capital Outlay | 0 | 0 | 0 | 0 | 0 | 137,846 | 0 | 0 |
| Undesignated | 1,928,805 | 1,879,835 | 3,788,072 | 0 | 0 | 2,141,095 | 0 | 0 |
| Total Equity | \$ 1,985,765 | \$ 1,879,835 | \$ 6,779,967 | \$ 19,223 | \$ 0 | \$ 2,962,299 | \$ 620,379 | \$ 5,409,084 |
| Total Liabilities And Equity | \$ 5,823,809 | \$ 2,367,311 | \$ 7,675,108 | \$ 998,158 | \$ 32,536,002 | \$ 12,984,127 | \$ 621,134 | \$ 6,194,788 |

The accompanying notes are an integral part of this statement.