

Exhibit A

Marion County, Tennessee  
Combined Balance Sheet - All Fund Types,  
Account Group and Discretely Presented Component Units  
June 30, 2003

	Primary Government					Component Units		
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Marion County	Marion County
	General	Special Revenue	Debt Service	Enterprise	Agency	General Long-term Debt	School Department	Emergency Communications District
<b>ASSETS</b>								
Equity in Pooled Cash and Investments	\$ 942,092	\$ 793,042	\$ 2,102,021	\$ 0	\$ 81,495	\$ 0	\$ 2,132,405	\$ 0
Cash	400	84,215	0	18,672	622,284	0	2,892	237,915
Accounts Receivable	227,652	806	0	0	132	0	15,551	11,606
Due from Other Governments	325,816	373,753	0	0	426,384	0	472,518	0
Due from Other Funds	11,364	0	0	0	0	0	81,016	0
Taxes Receivable	3,722,635	0	1,674,653	0	349,004	0	4,098,624	0
Allowance for Uncollectible Taxes	(174,352)	0	(92,189)	0	(17,379)	0	(206,932)	0
Prepaid Items	0	0	0	81	0	0	0	510
Accrued Interest Receivable	0	0	0	0	0	0	0	1,116
Restricted Assets:								
Customer Deposits	0	0	0	0	0	0	0	66
Other Fixed Assets	0	0	0	70,174	0	0	0	265,268
Accumulated Depreciation -Other Fixed Assets	0	0	0	(20,406)	0	0	0	(237,932)
Amount Available in Debt Service Funds	0	0	0	0	0	2,102,021	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	24,743,354	362,076	0
<b>Total Assets</b>	<b>\$ 5,055,607</b>	<b>\$ 1,251,816</b>	<b>\$ 3,684,485</b>	<b>\$ 68,521</b>	<b>\$ 1,461,920</b>	<b>\$ 26,845,375</b>	<b>\$ 6,958,150</b>	<b>\$ 278,549</b>

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 504	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	0	0	0	0	0	0	12,006	4,610
Payroll Deductions Payable	0	12	0	0	0	0	7,200	6,001
Accrued Leave - Current	0	0	0	0	0	0	0	5,659
Contracts Payable	0	0	0	0	0	0	39,654	0
Due to Other Funds	0	11,364	0	0	0	0	81,016	0
Due to State of Tennessee	0	0	0	0	0	0	65	0
Due to Other Taxing Units	0	0	0	0	813,195	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	622,416	0	0	0
Due to Joint Ventures	0	0	0	0	26,309	0	0	0
Advances on Bond Proceeds	0	0	0	0	0	0	43,300	0

(Continued)

Exhibit A

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

Primary Government						Component Units	
Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Marion County School Department	Marion County Emergency Communications District
General	Special Revenue	Debt Service	Enterprise	Agency	General Long-term Debt		

LIABILITIES AND EQUITY (Cont.)

Liabilities (Cont.)

Other Current Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,709
Deferred Revenue - Current Taxes	3,438,365	0	1,513,042	0	0	0	3,748,935	0
Deferred Revenue - Delinquent Taxes	109,918	0	69,422	0	0	0	142,757	0
Other Deferred Revenues	33,278	189,422	0	528	0	0	220,713	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	26,115,000	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	364,628	362,076	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	140,408	0	0
Accrued Liability for Landfill Postclosure Care Costs	0	0	0	0	0	225,339	0	0
<b>Total Liabilities</b>	<b>\$ 3,581,561</b>	<b>\$ 200,798</b>	<b>\$ 1,582,464</b>	<b>\$ 1,032</b>	<b>\$ 1,461,920</b>	<b>\$ 26,845,375</b>	<b>\$ 4,657,722</b>	<b>\$ 20,979</b>

Equity

Retained Earnings:

Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 67,489	\$ 0	\$ 0	\$ 0	\$ 257,570
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Fund Balances:

Reserved for Encumbrances	0	53,067	0	0	0	0	47,881	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	52,549	0	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	63,115	0	0	0	0	0	0	0
Reserved for Computer System - Register	43,586	0	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	12,397	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	5,724	0
Reserved for Career Ladder Program	0	0	0	0	0	0	550	0
Reserved for Technology	0	0	0	0	0	0	41,643	0
Other State Education Reserves	0	0	0	0	0	0	17,183	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	9,515	0
Reserved for Special Education - Grants to States	0	0	0	0	0	0	39,860	0
Other Federal Reserves	0	0	0	0	0	0	20,286	0
Unreserved:								
Designated for Monteagle Elementary School Building Project	0	0	0	0	0	0	132,500	0

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