

Exhibit A

Unicoi 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 Fund Type	Account Group	Unicoi County School Department	Unicoi County Emergency Communications District
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt		
<u>ASSETS</u>								
Equity in Pooled Cash and Investments	\$ 375,010	\$ 2,946,401	\$ 2,249,527	\$ 4,701	\$ 200,359	\$ 0	\$ 1,377,769	\$ 0
Cash	0	7,049	0	0	693,160	0	0	195,951
Investments	0	0	0	0	59,068	0	0	0
Accounts Receivable	12,677	66	480	0	1,030	0	28,885	10,863
Due from Other Governments	155,757	347,275	80,521	0	150,558	0	288,149	0
Due from Other Funds	7,597	18,564	0	0	0	0	1,148	0
Due from Component Units	0	0	150,000	0	0	0	0	0
Taxes Receivable	2,024,614	66,073	857,250	0	0	0	2,228,933	0
Allowance for Uncollectible Taxes	(96,125)	(3,157)	(32,115)	0	0	0	(99,952)	0
Prepaid Items	281	0	0	0	0	0	0	1,550
Buildings and Improvements	0	0	0	0	0	0	0	29,233
Accumulated Depreciation -Buildings & Improvements	0	0	0	0	0	0	0	(3,376)
Machinery and Equipment	0	0	0	0	0	0	0	162,997
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	0	0	0	(32,855)
Other Fixed Assets	0	0	0	0	0	0	0	24,285
Accumulated Depreciation -Other Fixed Assets	0	0	0	0	0	0	0	(19,654)
Amount Available in Debt Service Funds	0	0	0	0	0	2,449,570	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	14,164,138	226,875	0
Total Assets	\$ 2,479,811	\$ 3,382,271	\$ 3,305,663	\$ 4,701	\$ 1,104,175	\$ 16,613,708	\$ 4,051,807	\$ 368,994
<u>LIABILITIES AND EQUITY</u>								
<u>Liabilities</u>								
Accounts Payable	\$ 32,618	\$ 20,810	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,075	\$ 0
Accrued Payroll	0	2,183	0	0	0	0	4,828	0
Payroll Deductions Payable	5,967	25	0	0	0	0	0	0
Due to Other Funds	18,564	7,049	0	0	548	0	1,148	0
Due to Primary Government	0	0	0	0	0	0	150,000	0
Due to Other Taxing Units	0	0	0	0	148,379	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	752,710	0	0	0
Due to Joint Ventures	0	0	0	0	202,538	0	0	0

(Continued)

Exhibit A

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

	Primary Government						Component Units	
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Unicoi County School Department	Unicoi County Emergency Communications District
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt		
LIABILITIES AND EQUITY (Cont.)								
Liabilities (Cont.)								
Other Current Liabilities	\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 0	\$ 0	\$ 196,588	\$ 0
Deferred Revenue - Current Taxes	1,860,124	60,656	808,750	0	0	0	2,062,311	0
Deferred Revenue - Delinquent Taxes	58,256	1,926	13,962	0	0	0	56,812	0
Other Deferred Revenues	20,323	111,942	33,381	0	0	0	78,385	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	14,379,537	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	785,542	0	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	0	226,875	0
Accrued Leave	0	0	0	0	0	47,456	0	0
Other Loans Payable - Long-term	0	0	0	0	0	1,401,173	0	0
Total Liabilities	\$ 1,995,852	\$ 204,591	\$ 856,093	\$ 1,000	\$ 1,104,175	\$ 16,613,708	\$ 2,785,022	\$ 0
Equity								
Retained Earnings:								
Retained Earnings- Unreserved	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 368,994
Fund Balances:								
Reserved for Encumbrances	0	78,000	0	0	0	0	95,599	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	30,521	0	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	34,651	0	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	10,017	0
Reserved for Capital Outlay	0	2,927	0	0	0	0	27,279	0
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	42,357	0
Other State Education Reserves	0	0	0	0	0	0	89	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	91,736	0
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	7,615	0
Reserved for Special Education - Grants to States	0	0	0	0	0	0	60,165	0
Other Federal Reserves	0	0	0	0	0	0	8,507	0
Unreserved:								
Undesignated	449,308	3,066,232	2,449,570	3,701	0	0	923,421	0
Total Equity	\$ 483,959	\$ 3,177,680	\$ 2,449,570	\$ 3,701	\$ 0	\$ 0	\$ 1,266,785	\$ 368,994
Total Liabilities And Equity	\$ 2,479,811	\$ 3,382,271	\$ 3,305,663	\$ 4,701	\$ 1,104,175	\$ 16,613,708	\$ 4,051,807	\$ 368,994

The accompanying notes are an integral part of this statement.