

Exhibit A

Unicoi 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 |                    |                 |                     | Fiduciary<br>Fund Type | Account<br>Group             | Unicoi<br>County<br>School<br>Department | Unicoi County<br>Emergency<br>Communications<br>District |
|                                                                   | General                 | Special<br>Revenue | Debt<br>Service | Capital<br>Projects | Agency                 | General<br>Long-term<br>Debt |                                          |                                                          |
| <u>ASSETS</u>                                                     |                         |                    |                 |                     |                        |                              |                                          |                                                          |
| Equity in Pooled Cash and Investments                             | \$ 757,930              | \$ 3,295,070       | \$ 2,446,829    | \$ 3,212            | \$ 0                   | \$ 0                         | \$ 1,629,203                             | \$ 0                                                     |
| Cash                                                              | 0                       | 11,629             | 0               | 0                   | 314,361                | 0                            | 3,000                                    | 174,427                                                  |
| Investments                                                       | 0                       | 0                  | 0               | 0                   | 52,552                 | 0                            | 0                                        | 0                                                        |
| Accounts Receivable                                               | 13,381                  | 53                 | 89              | 0                   | 132                    | 0                            | 2,841                                    | 10,621                                                   |
| Due from Other Governments                                        | 140,265                 | 383,303            | 91,463          | 30,102              | 159,237                | 0                            | 410,996                                  | 0                                                        |
| Due from Other Funds                                              | 12,339                  | 107,087            | 0               | 0                   | 0                      | 0                            | 0                                        | 0                                                        |
| Taxes Receivable                                                  | 2,023,171               | 65,973             | 879,639         | 0                   | 0                      | 0                            | 2,243,081                                | 0                                                        |
| Allowance for Uncollectible Taxes                                 | (75,287)                | (2,455)            | (32,734)        | 0                   | 0                      | 0                            | (83,471)                                 | 0                                                        |
| Prepaid Items                                                     | 669                     | 0                  | 0               | 0                   | 0                      | 0                            | 0                                        | 1,155                                                    |
| Buildings and Improvements                                        | 0                       | 0                  | 0               | 0                   | 0                      | 0                            | 0                                        | 29,233                                                   |
| Accumulated Depreciation -Buildings & Improvements                | 0                       | 0                  | 0               | 0                   | 0                      | 0                            | 0                                        | (4,296)                                                  |
| Machinery and Equipment                                           | 0                       | 0                  | 0               | 0                   | 0                      | 0                            | 0                                        | 162,350                                                  |
| Accumulated Depreciation -Machinery & Equipment                   | 0                       | 0                  | 0               | 0                   | 0                      | 0                            | 0                                        | (42,196)                                                 |
| Other Fixed Assets                                                | 0                       | 0                  | 0               | 0                   | 0                      | 0                            | 0                                        | 26,090                                                   |
| Accumulated Depreciation -Other Fixed Assets                      | 0                       | 0                  | 0               | 0                   | 0                      | 0                            | 0                                        | (21,378)                                                 |
| Amount Available in Debt Service Funds                            | 0                       | 0                  | 0               | 0                   | 0                      | 2,502,159                    | 0                                        | 0                                                        |
| Amount to be Provided for Retirement of<br>General Long-term Debt | 0                       | 0                  | 0               | 0                   | 0                      | 13,357,999                   | 185,320                                  | 0                                                        |
| Total Assets                                                      | \$ 2,872,468            | \$ 3,860,660       | \$ 3,385,286    | \$ 33,314           | \$ 526,282             | \$ 15,860,158                | \$ 4,390,970                             | \$ 336,006                                               |
| <u>LIABILITIES AND EQUITY</u>                                     |                         |                    |                 |                     |                        |                              |                                          |                                                          |
| <u>Liabilities</u>                                                |                         |                    |                 |                     |                        |                              |                                          |                                                          |
| Accounts Payable                                                  | \$ 128,789              | \$ 354,790         | \$ 0            | \$ 30,102           | \$ 0                   | \$ 0                         | \$ 10,086                                | \$ 0                                                     |
| Accrued Payroll                                                   | 0                       | 4,347              | 0               | 0                   | 0                      | 0                            | 6,789                                    | 0                                                        |
| Payroll Deductions Payable                                        | 5,883                   | 24                 | 0               | 0                   | 0                      | 0                            | 0                                        | 0                                                        |
| Due to Other Funds                                                | 107,087                 | 11,629             | 0               | 0                   | 710                    | 0                            | 0                                        | 0                                                        |
| Due to Other Taxing Units                                         | 0                       | 0                  | 0               | 0                   | 159,237                | 0                            | 0                                        | 0                                                        |
| Due to Litigants, Heirs and Others                                | 0                       | 0                  | 0               | 0                   | 366,335                | 0                            | 0                                        | 0                                                        |
| Due to Joint Ventures                                             | 5,696                   | 7,287              | 0               | 0                   | 0                      | 0                            | 0                                        | 0                                                        |
| Other Current Liabilities                                         | 0                       | 0                  | 0               | 0                   | 0                      | 0                            | 224,818                                  | 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         | Account              | Unicoi              | Unicoi County     |                   |        |
|                                                   | General                 | Special Revenue     | Debt Service        | Capital Projects | Fund Type         | Group                |                     |                   |                   | School |
|                                                   |                         |                     |                     | Agency           | Long-term Debt    | Department           | District            |                   |                   |        |
| <u>LIABILITIES AND EQUITY (Cont.)</u>             |                         |                     |                     |                  |                   |                      |                     |                   |                   |        |
| <u>Liabilities (Cont.)</u>                        |                         |                     |                     |                  |                   |                      |                     |                   |                   |        |
| Deferred Revenue - Current Taxes                  | \$ 1,884,585            | \$ 61,453           | \$ 819,384          | \$ 0             | \$ 0              | \$ 0                 | \$ 2,089,430        | \$ 0              | \$ 0              |        |
| Deferred Revenue - Delinquent Taxes               | 54,791                  | 1,788               | 23,822              | 0                | 0                 | 0                    | 60,747              | 0                 | 0                 |        |
| Other Deferred Revenues                           | 29,459                  | 253,657             | 39,921              | 0                | 0                 | 0                    | 82,201              | 0                 | 0                 |        |
| General Obligation Bonds Payable - Long-term      | 0                       | 0                   | 0                   | 0                | 0                 | 13,915,970           | 0                   | 0                 | 0                 |        |
| Capital Outlay Notes Payable - Long-term          | 0                       | 0                   | 0                   | 0                | 0                 | 480,000              | 0                   | 0                 | 0                 |        |
| Capitalized Lease Obligations - Non-current       | 0                       | 0                   | 0                   | 0                | 0                 | 0                    | 185,320             | 0                 | 0                 |        |
| Accrued Leave                                     | 0                       | 0                   | 0                   | 0                | 0                 | 65,705               | 0                   | 0                 | 0                 |        |
| Other Loans Payable - Long-term                   | 0                       | 0                   | 0                   | 0                | 0                 | 1,398,483            | 0                   | 0                 | 0                 |        |
| <b>Total Liabilities</b>                          | <b>\$ 2,216,290</b>     | <b>\$ 694,975</b>   | <b>\$ 883,127</b>   | <b>\$ 30,102</b> | <b>\$ 526,282</b> | <b>\$ 15,860,158</b> | <b>\$ 2,659,391</b> | <b>\$ 0</b>       | <b>\$ 0</b>       |        |
| <u>Equity</u>                                     |                         |                     |                     |                  |                   |                      |                     |                   |                   |        |
| Retained Earnings:                                |                         |                     |                     |                  |                   |                      |                     |                   |                   |        |
| Retained Earnings- Unreserved                     | \$ 0                    | \$ 0                | \$ 0                | \$ 0             | \$ 0              | \$ 0                 | \$ 0                | \$ 0              | \$ 336,006        |        |
| Fund Balances:                                    |                         |                     |                     |                  |                   |                      |                     |                   |                   |        |
| Reserved for Encumbrances                         | 503,353                 | 253,882             | 0                   | 0                | 0                 | 0                    | 120,937             | 0                 | 0                 |        |
| Reserved for Alcohol and Drug Treatment           | 36,458                  | 0                   | 0                   | 0                | 0                 | 0                    | 0                   | 0                 | 0                 |        |
| Reserved for Automation Purposes -                |                         |                     |                     |                  |                   |                      |                     |                   |                   |        |
| General Sessions Court                            | 1,607                   | 0                   | 0                   | 0                | 0                 | 0                    | 0                   | 0                 | 0                 |        |
| Other Local Education Reserves                    | 0                       | 0                   | 0                   | 0                | 0                 | 0                    | 12,140              | 0                 | 0                 |        |
| Reserved for Capital Outlay                       | 0                       | 2,927               | 0                   | 0                | 0                 | 0                    | 0                   | 0                 | 0                 |        |
| Reserved for Career Ladder - Extended Contract    | 0                       | 0                   | 0                   | 0                | 0                 | 0                    | 19,689              | 0                 | 0                 |        |
| Reserved for Title I Grants to                    |                         |                     |                     |                  |                   |                      |                     |                   |                   |        |
| Local Education Agencies                          | 0                       | 0                   | 0                   | 0                | 0                 | 0                    | 85,731              | 0                 | 0                 |        |
| Reserved for Innovative Education                 |                         |                     |                     |                  |                   |                      |                     |                   |                   |        |
| Program Strategies                                | 0                       | 0                   | 0                   | 0                | 0                 | 0                    | 37,846              | 0                 | 0                 |        |
| Reserved for Special Education - Grants to States | 0                       | 0                   | 0                   | 0                | 0                 | 0                    | 129,446             | 0                 | 0                 |        |
| Other Federal Reserves                            | 0                       | 0                   | 0                   | 0                | 0                 | 0                    | 40,068              | 0                 | 0                 |        |
| Unreserved:                                       |                         |                     |                     |                  |                   |                      |                     |                   |                   |        |
| Undesignated                                      | 114,760                 | 2,908,876           | 2,502,159           | 3,212            | 0                 | 0                    | 1,285,722           | 0                 | 0                 |        |
| <b>Total Equity</b>                               | <b>\$ 656,178</b>       | <b>\$ 3,165,685</b> | <b>\$ 2,502,159</b> | <b>\$ 3,212</b>  | <b>\$ 0</b>       | <b>\$ 0</b>          | <b>\$ 1,731,579</b> | <b>\$ 336,006</b> | <b>\$ 336,006</b> |        |
| <b>Total Liabilities And Equity</b>               | <b>\$ 2,872,468</b>     | <b>\$ 3,860,660</b> | <b>\$ 3,385,286</b> | <b>\$ 33,314</b> | <b>\$ 526,282</b> | <b>\$ 15,860,158</b> | <b>\$ 4,390,970</b> | <b>\$ 336,006</b> | <b>\$ 336,006</b> |        |

The accompanying notes are an integral part of this statement.