

Exhibit A

Unicoi County, Tennessee
Balance Sheet - Governmental Funds
Unicoi County School Department
June 30, 2004

	Major Fund <u>General</u> Purpose School	Nonmajor Funds <u>Other</u> Govern- mental Funds	Total Govern- mental Funds
<u>ASSETS</u>			
Cash	\$ 0	\$ 3,000	\$ 3,000
Equity in Pooled Cash and Investments	1,559,456	616,897	2,176,353
Accounts Receivable	2,130	0	2,130
Due from Other Governments	248,979	61,459	310,438
Property Taxes Receivable	2,262,111	0	2,262,111
Allowance for Uncollectible Property Taxes	(93,135)	0	(93,135)
Restricted Assets:			
Other Restricted Assets	571,117	0	571,117
Total Assets	<u>\$ 4,550,658</u>	<u>\$ 681,356</u>	<u>\$ 5,232,014</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 1,708	\$ 4,249	\$ 5,957
Contracts Payable	149,110	0	149,110
Other Current Liabilities	239,455	0	239,455
Deferred Revenue - Current Property Taxes	2,095,295	0	2,095,295
Deferred Revenue - Delinquent Property Taxes	63,720	0	63,720
Other Deferred Revenues	78,179	0	78,179
Total Liabilities	<u>\$ 2,627,467</u>	<u>\$ 4,249</u>	<u>\$ 2,631,716</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 531,799	\$ 0	\$ 531,799
Other Local Education Reserves	14,745	0	14,745
Reserved for Capital Outlay	676	0	676
Reserved for Career Ladder Program	8,142	0	8,142
Reserved for Title I Grants to Local Education Agencies	0	50,723	50,723
Reserved for Special Education - Grants to States	0	123,733	123,733
Other Federal Reserves	0	88,124	88,124
Unreserved, Reported In:			
General Fund	1,367,829	0	1,367,829
Special Revenue Funds	0	414,527	414,527
Total Fund Balances	<u>\$ 1,923,191</u>	<u>\$ 677,107</u>	<u>\$ 2,600,298</u>
Total Liabilities and Fund Balances	<u>\$ 4,550,658</u>	<u>\$ 681,356</u>	<u>\$ 5,232,014</u>

The notes to the financial statements are an integral part of this statement.