

Exhibit A

Carter County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2003

	Major Funds				Nonmajor	Total
	General	Constitu- tional Officers - Fees	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
ASSETS						
Cash	\$ 179,944	\$ 10,557	\$ 0	\$ 0	\$ 6,250	\$ 196,751
Equity in Pooled Cash and Investments	629,293	0	942,740	2,631,239	125,410	4,328,682
Accounts Receivable	48,894	368	19,852	0	33,816	102,930
Due from Other Governments	283,705	0	472,823	0	43,042	799,570
Due from Other Funds	10,925	0	0	0	8,388	19,313
Due from Component Units	200	0	0	0	0	200
Property Taxes Receivable	3,674,051	0	409,283	930,378	0	5,013,712
Allowance for Uncollectible Property Taxes	(94,746)	0	(10,827)	(27,064)	0	(132,637)
Total Assets	\$ 4,732,266	\$ 10,925	\$ 1,833,871	\$ 3,534,553	\$ 216,906	\$ 10,328,521
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	\$ 104,871	\$ 0	\$ 112,538	\$ 0	\$ 47,101	\$ 264,510
Accrued Payroll	84,010	0	23,987	0	11,458	119,455
Payroll Deductions Payable	3,353	0	380	0	0	3,733
Claims and Judgements Payable	12,902	0	14,017	0	0	26,919
Due to Other Funds	8,388	10,925	0	0	0	19,313
Accrued Interest Payable	0	0	0	411	0	411
Capital Outlay Notes Payable	0	0	0	52,000	0	52,000
Other Current Liabilities	3,223	0	0	0	0	3,223
Deferred Revenue - Current Property Taxes	3,463,864	0	384,874	865,966	0	4,714,704
Deferred Revenue - Delinquent Property Taxes	90,364	0	10,632	29,235	0	130,231
Other Deferred Revenues	98,465	0	224,040	0	25,974	348,479
Total Liabilities	\$ 3,869,440	\$ 10,925	\$ 770,468	\$ 947,612	\$ 84,533	\$ 5,682,978
Fund Balances						
Reserved for Encumbrances	\$ 176,721	\$ 0	\$ 0	\$ 0	\$ 0	\$ 176,721
Reserved for Alcohol and Drug Treatment	126,516	0	0	0	0	126,516
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	46,901	0	0	0	0	46,901
Reserved for Computer System - Register	30,231	0	0	0	0	30,231
Reserved for Automation Purposes - Circuit Court	560	0	0	0	0	560
Reserved for Automation Purposes - General Sessions Court	1,619	0	0	0	0	1,619

(Continued)

Exhibit A

Carter County, Tennessee
Balance Sheet
Governmental Funds (Cont.)

	Major Funds				Nonmajor	Total
	General	Constitu- tional Officers - Fees	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>						
<u>Fund Balances (Cont.)</u>						
Reserved for Automation Purposes - Juvenile Court	\$ 680	\$ 0	\$ 0	\$ 0	\$ 0	\$ 680
Reserved for Automation Purposes - Chancery Court	614	0	0	0	0	614
Reserved for Automation Purposes - Sheriff	120	0	0	0	0	120
Reserved for Capital Outlay	65,641	0	0	0	0	65,641
Reserved for Other General Purposes	25,000	0	0	0	0	25,000
Unreserved:						
Undesignated	388,223	0	1,063,403	2,586,941	0	4,038,567
Undesignated in Nonmajor:						
Special Revenue Funds	0	0	0	0	130,664	130,664
Capital Projects Fund	0	0	0	0	1,709	1,709
Total Fund Balances	<u>\$ 862,826</u>	<u>\$ 0</u>	<u>\$ 1,063,403</u>	<u>\$ 2,586,941</u>	<u>\$ 132,373</u>	<u>\$ 4,645,543</u>
Total Liabilities and Fund Balances	<u>\$ 4,732,266</u>	<u>\$ 10,925</u>	<u>\$ 1,833,871</u>	<u>\$ 3,534,553</u>	<u>\$ 216,906</u>	<u>\$ 10,328,521</u>

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