

Union County, Tennessee
Combined Balance Sheet - All Fund Types
Account Group and Discretely Presented Component Unit
June 30, 2002

Exhibit A

	Primary Government						Component Unit
	Governmental Fund Types				Fiduciary Fund Type	Account Group	Union County School Department
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	
ASSETS							
Equity in Pooled Cash and Investments	\$ 1,085,722	\$ 400,450	\$ 1,816,582	\$ 76,330	\$ 0	\$ 0	\$ 858,671
Cash	0	11,621	0	0	308,170	0	0
Accounts Receivable	11,801	0	0	0	0	0	809
Due from Other Governments	101,778	257,047	0	0	56,220	0	635,523
Due from Other Funds	11,481	2,117	0	0	0	0	0
Due from Primary Government	0	0	0	0	0	0	2,882
Taxes Receivable	1,089,254	59,726	457,018	0	0	0	1,964,352
Allowance for Uncollectible Taxes	(90,729)	(5,101)	(38,680)	0	0	0	(165,118)
Prepaid Items	0	143,334	0	0	0	0	0
Cash Shortage	0	525	0	0	250	0	0
Notes Receivable - Long-Term	0	0	0	700	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	1,811,074	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	11,428,886	0
Total Assets	\$ 2,209,307	\$ 869,719	\$ 2,234,920	\$ 77,030	\$ 364,640	\$ 13,239,960	\$ 3,297,119

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 28,204	\$ 122,178	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,035
Payroll Deductions Payable	791	2,468	0	0	0	0	0
Due to Other Funds	2,117	11,481	0	0	0	0	0
Due to Component Units	0	0	2,882	0	0	0	0
Due to Other Taxing Units	0	0	0	0	56,220	0	0
Due to Litigants, Heirs and Others	0	0	0	0	308,420	0	0
Matured Interest on Bonds	0	0	5,124	0	0	0	0
Other Current Liabilities	0	0	0	0	0	0	115,636
Deferred Revenue - Current Taxes	951,955	51,925	398,090	0	0	0	1,713,518
Deferred Revenue - Delinquent Taxes	40,823	2,367	17,750	0	0	0	75,139
Other Deferred Revenues	49,628	115,605	0	700	0	0	85,314
General Obligation Bonds Payable - Long-term	0	0	0	0	0	7,525,000	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	179,777	0

(Continued)

Exhibit A

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

	Primary Government						Component
	Governmental Fund Types				Fiduciary	Account	Unit
	General	Special Revenue	Debt Service	Capital Projects	Agency	General Long-term Debt	Union County School Department
LIABILITIES AND FUND BALANCES (Cont.)							
Liabilities (Cont.)							
Accrued Liability for Landfill Closure/Postclosure Care Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,596,033	\$ 0
Other Loans Payable - Long-term	0	0	0	0	0	3,939,150	0
Total Liabilities	\$ 1,073,518	\$ 306,024	\$ 423,846	\$ 700	\$ 364,640	\$ 13,239,960	\$ 1,990,642
Fund Balances							
Reserved for Purchase of Electronic Fingerprint Imaging System	\$ 0	\$ 19,332	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Local Education Reserves	0	0	0	0	0	0	3,510
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	85,638
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	14,790
Reserved for Special Education - Grants to States	0	0	0	0	0	0	136,700
Other Federal Reserves	0	0	0	0	0	0	7,376
Reserved for Other General Purposes	112,798	0	0	0	0	0	0
Unreserved:							
Undesignated	1,022,991	544,363	1,811,074	76,330	0	0	1,058,463
Total Fund Balances	\$ 1,135,789	\$ 563,695	\$ 1,811,074	\$ 76,330	\$ 0	\$ 0	\$ 1,306,477
Total Liabilities And Fund Balances	\$ 2,209,307	\$ 869,719	\$ 2,234,920	\$ 77,030	\$ 364,640	\$ 13,239,960	\$ 3,297,119

The accompanying notes are an integral part of this statement.