

Exhibit A

Union County, Tennessee  
Combined Balance Sheet - All Fund Types  
Account Group and Discretely Presented Component Unit  
June 30, 2003

	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	
<u>ASSETS</u>							
Equity in Pooled Cash and Investments	\$ 797,056	\$ 239,692	\$ 1,882,995	\$ 67,991	\$ 0	\$ 0	\$ 1,937,576
Cash	0	4,036	0	0	470,741	0	0
Accounts Receivable	15,793	9,728	0	0	0	0	45,513
Due from Other Governments	355,687	410,588	0	0	58,964	0	353,160
Due from Other Funds	3,371	2,117	0	0	0	0	0
Due from Primary Government	0	0	0	0	0	0	45,928
Due from Component Units	0	0	18,476	0	0	0	0
Taxes Receivable	944,107	261,069	426,973	0	0	0	1,994,850
Allowance for Uncollectible Taxes	(76,267)	(12,773)	(33,215)	0	0	0	(149,423)
Prepaid Items	97,411	165,755	0	0	0	0	0
Notes Receivable - Long-Term	0	0	0	700	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	1,895,754	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	11,304,232	0
Total Assets	\$ 2,137,158	\$ 1,080,212	\$ 2,295,229	\$ 68,691	\$ 529,705	\$ 13,199,986	\$ 4,227,604

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 142,405	\$ 22,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 47,125
Payroll Deductions Payable	939	1,543	0	0	0	0	0
Contracts Payable	95,510	0	0	0	0	0	0
Retainage Payable	29,078	0	0	0	0	0	0
Due to Other Funds	2,117	3,371	0	0	0	0	0
Due to Component Units	41,799	0	4,129	0	0	0	0
Due to Other Taxing Units	0	0	0	0	58,964	0	0
Due to Litigants, Heirs and Others	0	0	0	0	470,741	0	0
Matured Interest on Bonds	0	0	5,124	0	0	0	0
Other Current Liabilities	0	0	0	0	0	0	142,434
Deferred Revenue - Current Taxes	804,470	244,839	367,258	0	0	0	1,731,360
Deferred Revenue - Delinquent Taxes	54,914	2,996	22,964	0	0	0	98,847
Other Deferred Revenues	38,417	117,358	0	700	0	0	55,639

(Continued)

Exhibit A

Union County, Tennessee

Combined Balance Sheet - All Fund Types

Account Group and Discretely Presented Component Unit (Cont.)

	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	
<b>LIABILITIES AND FUND BALANCES (Cont.)</b>							
<b>Liabilities (Cont.)</b>							
General Obligation Bonds Payable - Long-term	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,710,000	\$ 0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	236,949	0
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	3,657,004	0
<b>Total Liabilities</b>	<b>\$ 1,209,649</b>	<b>\$ 392,407</b>	<b>\$ 399,475</b>	<b>\$ 700</b>	<b>\$ 529,705</b>	<b>\$ 13,199,986</b>	<b>\$ 2,075,405</b>
<b>Fund Balances</b>							
Reserved for Encumbrances	\$ 46,061	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	23,469	0	0	0	0	0
Reserved for Computer System - Register	38,752	0	0	0	0	0	0
Reserved for Automation Purposes - General Sessions Court	16,772	0	0	0	0	0	0
Reserved for Capital Outlay	83,962	0	0	0	0	0	0
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	95,732
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	119
Reserved for Special Education - Grants to States	0	0	0	0	0	0	92,286
Other Federal Reserves	0	0	0	0	0	0	31,600
Reserved for Other General Purposes	86,847	0	0	0	0	0	0
Unreserved:							
Undesignated	655,115	664,336	1,895,754	67,991	0	0	1,932,462
<b>Total Fund Balances</b>	<b>\$ 927,509</b>	<b>\$ 687,805</b>	<b>\$ 1,895,754</b>	<b>\$ 67,991</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,152,199</b>
<b>Total Liabilities And Fund Balances</b>	<b>\$ 2,137,158</b>	<b>\$ 1,080,212</b>	<b>\$ 2,295,229</b>	<b>\$ 68,691</b>	<b>\$ 529,705</b>	<b>\$ 13,199,986</b>	<b>\$ 4,227,604</b>

The accompanying notes are an integral part of this statement.