

Exhibit A

Union County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2004

	Major Funds				Nonmajor	Total
	General	Ambulance Service	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
ASSETS						
Equity in Pooled Cash and Investments	\$ 455,865	\$ 293,291	\$ 117,781	\$ 1,273,652	\$ 220,529	\$ 2,361,118
Accounts Receivable	8,600	234,035	613	0	375	243,623
Allowance for Uncollectibles	0	(70,510)	0	0	0	(70,510)
Due from Other Governments	144,435	0	260,854	0	0	405,289
Due from Other Funds	0	0	0	364,395	0	364,395
Property Taxes Receivable	990,497	236,858	64,587	452,184	0	1,744,126
Allowance for Uncollectible Property Taxes	(71,511)	(17,101)	(4,664)	(32,647)	0	(125,923)
Prepaid Items	0	0	171,493	0	0	171,493
Accrued Interest Receivable	0	0	0	375	0	375
Notes Receivable - Long-Term	0	0	0	0	73,163	73,163
Total Assets	\$ 1,527,886	\$ 676,573	\$ 610,664	\$ 2,057,959	\$ 294,067	\$ 5,167,149
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	\$ 51,873	\$ 1,809	\$ 10,051	\$ 0	\$ 0	\$ 63,733
Accrued Payroll	0	14,530	0	0	0	14,530
Payroll Deductions Payable	354	3,133	0	0	0	3,487
Due to Other Funds	0	364,395	0	0	0	364,395
Due to Component Units	0	0	0	970	0	970
Due to State of Tennessee	2,435	0	0	0	0	2,435
Matured Interest on Bonds	0	0	0	5,124	0	5,124
Deferred Revenue - Current Property Taxes	852,987	203,975	55,629	389,407	0	1,501,998
Deferred Revenue - Delinquent Property Taxes	61,018	14,591	3,979	27,856	0	107,444
Other Deferred Revenues	27,593	99,770	117,367	0	73,163	317,893
Total Liabilities	\$ 996,260	\$ 702,203	\$ 187,026	\$ 423,357	\$ 73,163	\$ 2,382,009
Fund Balances						
Reserved for Computer System - Register	\$ 36,999	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,999
Reserved for Automation Purposes - General Sessions Court	10,336	0	0	0	0	10,336
Reserved for Other General Purposes	36,546	0	0	320,745	0	357,291
Unreserved, Reported In:						
General Fund	447,745	0	0	0	0	447,745

(Continued)

Exhibit A

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

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)

Unreserved, Reported In (Cont.):

Special Revenue Funds (Deficit)

Debt Service Funds

Capital Projects Funds

Total Fund Balances

Total Liabilities And Fund Balances

	Major Funds			Nonmajor	Total	
	General	Ambulance Service	Highway/ Public Works	Other Govern- mental Funds		Govern- mental Funds
Special Revenue Funds (Deficit)	\$ 0	\$ (25,630)	\$ 423,638	\$ 0	\$ 7,601	\$ 405,609
Debt Service Funds	0	0	0	1,313,857	0	1,313,857
Capital Projects Funds	0	0	0	0	213,303	213,303
Total Fund Balances	<u>\$ 531,626</u>	<u>\$ (25,630)</u>	<u>\$ 423,638</u>	<u>\$ 1,634,602</u>	<u>\$ 220,904</u>	<u>\$ 2,785,140</u>
Total Liabilities And Fund Balances	<u>\$ 1,527,886</u>	<u>\$ 676,573</u>	<u>\$ 610,664</u>	<u>\$ 2,057,959</u>	<u>\$ 294,067</u>	<u>\$ 5,167,149</u>

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