

Exhibit A

The Metropolitan Government of Lynchburg, Moore County, Tennessee  
 Combined Balance Sheet - All Fund Types,  
 Account Group and Discretely Presented Component Units  
 June 30, 2003

	Primary Government						Component Units	
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Metropolitan School Department	Emergency Communications District
	General	Special Revenue	Debt Service	Enterprise	Agency	General Long-term Debt		
<b>ASSETS</b>								
Equity in Pooled Cash and Investments	\$ 158,808	\$ 250,863	\$ 273,148	\$ 0	\$ 0	\$ 0	\$ 1,012,907	\$ 0
Cash	175	200	0	223,424	11,553	0	0	8,887
Investments	0	0	0	0	0	0	0	24,461
Inventories	0	0	0	15,647	0	0	6,422	0
Accounts Receivable	37,033	0	10,192	25,624	0	0	789	5,569
Allowance for Uncollectibles	(15,396)	0	0	(943)	0	0	0	0
Due from Other Governments	119,346	237,874	18,335	0	0	0	71,932	0
Due from Other Funds	200	238	0	0	0	0	305	0
Taxes Receivable	1,080,419	48,991	23,836	0	0	0	1,597,037	0
Allowance for Uncollectible Taxes	(24,886)	(1,210)	(560)	0	0	0	(37,571)	0
Prepaid Items	0	0	0	24,188	0	0	0	22
Accrued Interest Receivable	0	0	0	0	0	0	0	124
Other Current Assets	0	0	0	42,130	0	0	0	0
Restricted Assets:								
Customer Deposits	0	0	0	270	0	0	0	0
Other Restricted Assets	0	0	0	71,447	0	0	0	0
Machinery and Equipment	0	0	0	0	0	0	0	54,639
Accumulated Depreciation -Machinery & Equipment	0	0	0	0	0	0	0	(25,074)
Construction in Progress	0	0	0	43,733	0	0	0	0
Other Fixed Assets	0	0	0	6,402,233	0	0	0	0
Accumulated Depreciation -Other Fixed Assets	0	0	0	(1,628,594)	0	0	0	0
Amount Available in Debt Service Funds	0	0	0	0	0	293,498	0	0
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	795,549	88,156	0
<b>Total Assets</b>	<b>\$ 1,355,699</b>	<b>\$ 536,956</b>	<b>\$ 324,951</b>	<b>\$ 5,219,159</b>	<b>\$ 11,553</b>	<b>\$ 1,089,047</b>	<b>\$ 2,739,977</b>	<b>\$ 68,628</b>
<b>LIABILITIES AND EQUITY</b>								
<b>Liabilities</b>								
Accounts Payable	\$ 22,800	\$ 8,120	\$ 0	\$ 15,157	\$ 0	\$ 0	\$ 2,519	\$ 550
Accrued Payroll	1,524	0	0	8,124	0	0	0	0
Payroll Deductions Payable	0	0	0	0	0	0	104,353	0
Accrued Interest Payable	0	0	0	3,712	0	0	0	0

(Continued)

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The Metropolitan Government of Lynchburg, Moore County, Tennessee  
Combined Balance Sheet - All Fund Types.  
Account Group and Discretely Presented Component Units (Cont.)

	Primary Government					Component Units		
	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Metropolitan School Department	Emergency Communications District
	General	Special Revenue	Debt Service	Enterprise	Agency	General Long-term Debt		
<b>LIABILITIES AND EQUITY (Cont.)</b>								
<u>Liabilities (Cont.)</u>								
Due to Other Funds	\$ 238	\$ 200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due to State of Tennessee	0	59	0	0	0	0	0	0
Due to Litigants, Heirs and Others	0	0	0	0	11,553	0	0	0
Capital Outlay Notes Payable	0	0	0	37,265	0	0	0	0
Capitalized Lease Obligations - Current	0	0	0	0	0	0	0	9,264
Other Current Liabilities	0	0	0	2,483	0	0	0	0
Current Liabilities Payable from Restricted Assets:								
Customer Deposits Payable	0	0	0	16,526	0	0	0	0
Revenue Bonds Payable	0	0	0	34,761	0	0	0	0
Deferred Revenue - Current Taxes	1,034,488	46,481	22,736	0	0	0	1,523,312	0
Deferred Revenue - Delinquent Taxes	19,607	1,228	503	0	0	0	33,683	0
Other Deferred Revenues	48,489	109,511	8,214	2,000	0	0	16,509	0
Revenue Bonds Payable - Long-term	0	0	0	1,042,697	0	0	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	622,769	0	1,057,240	1,189	0
Accrued Leave	0	0	0	7,755	0	31,807	86,967	0
<b>Total Liabilities</b>	<b>\$ 1,127,146</b>	<b>\$ 165,599</b>	<b>\$ 31,453</b>	<b>\$ 1,793,249</b>	<b>\$ 11,553</b>	<b>\$ 1,089,047</b>	<b>\$ 1,768,532</b>	<b>\$ 9,814</b>
<u>Equity</u>								
Contributed Capital:								
Customers	\$ 0	\$ 0	\$ 0	\$ 2,380,502	\$ 0	\$ 0	\$ 0	\$ 0
Retained Earnings:								
Reserved for Revenue Bond Operations and Maintenance	0	0	0	71,447	0	0	0	0
Retained Earnings- Unreserved	0	0	0	973,961	0	0	0	58,814
Fund Balances:								
Reserved for Encumbrances	0	0	0	0	0	0	112,424	0
Reserved for Purchase of Electronic Fingerprint Imaging System	0	18,165	0	0	0	0	0	0
Reserved for Alcohol and Drug Treatment	7,321	0	0	0	0	0	0	0
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	13,905	0	0	0	0	0	0	0

(Continued)

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Account Group and Discretely Presented Component Units (Cont.)

	Primary Government					Component Units		
	Governmental Fund Types		Proprietary Fund Type	Fiduciary Fund Type	Account Group	Metropolitan School Department	Emergency Communications District	
	General	Special Revenue	Debt Service	Enterprise	Agency			General Long-term Debt
<b>LIABILITIES AND EQUITY (Cont.)</b>								
<u>Equity (Cont.)</u>								
Fund Balances (Cont.):								
Reserved for Computer System - Register	\$ 13,855	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Reserved for Automation Purposes - Chancery Court	60	0	0	0	0	0	0	
Reserved for Vocational Projects	0	0	0	0	0	0	5	
Reserved for Career Ladder - Extended Contract	0	0	0	0	0	0	15,214	
Reserved for Career Ladder Program	0	0	0	0	0	0	1,064	
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	31	
Reserved for Innovative Education Program Strategies	0	0	0	0	0	0	7,950	
Reserved for Special Education - Grants to States	0	0	0	0	0	0	632	
Other Federal Reserves	0	0	0	0	0	0	1,183	
Reserved for Other General Purposes	2,043	0	0	0	0	0	0	
Unreserved:								
Designated for Law Enforcement Equipment	14,752	0	0	0	0	0	318	
Designated for Courthouse Roof	10,545	0	0	0	0	0	0	
Undesignated	166,072	353,192	293,498	0	0	0	832,624	
<b>Total Equity</b>	<b>\$ 228,553</b>	<b>\$ 371,357</b>	<b>\$ 293,498</b>	<b>\$ 3,425,910</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 971,445</b>	<b>\$ 58,814</b>
<b>Total Liabilities And Equity</b>	<b>\$ 1,355,699</b>	<b>\$ 536,956</b>	<b>\$ 324,951</b>	<b>\$ 5,219,159</b>	<b>\$ 11,553</b>	<b>\$ 1,089,047</b>	<b>\$ 2,739,977</b>	<b>\$ 68,628</b>

The accompanying notes are an integral part of this statement.