

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINED BALANCE SHEET  
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

June 30, 2000

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>ASSETS</b>						
Cash and cash equivalents	\$ 12,153,643	\$ 59,180,115	\$ 51,380,047	\$ 36,613,155	\$ 20,721,047	\$ 24,108,935
Investments	26,660,597	55,992,737	42,403,735	98,988,540	21,661,981	23,648,124
Annuities	-	-	-	-	-	-
Sales tax receivable	6,649,091	12,153,328	1,537,753	-	-	-
Accounts receivable	33,880,766	18,278,077	917,588	423,707	17,215,221	1,761,546
Allowance for doubtful accounts	-	-	-	-	(427,526)	-
Accrued interest receivable	326,475	491,380	412,654	619,824	1,331,556	203,378
Delinquent taxes receivable	16,687,298	7,315,776	5,964,510	-	-	-
Due from other funds of the primary government	9,831,269	11,646,419	40,417,081	19,350,350	139,176	3,465,783
Due from the primary government	-	-	-	-	-	-
Due from component units	14,715,226	-	-	2,842,205	105,890	68,442
Inventories of supplies	156,353	2,846,839	-	-	2,470,057	337,929
Other assets	358,861	260,673	-	-	-	-
Other current assets	-	-	-	-	9,100	2,728,785
Restricted assets:						
Cash and cash equivalents	-	-	-	-	78,757,856	-
Investments	-	-	-	-	195,519,497	-
Accrued interest receivable	-	-	-	-	919,074	-
Due from other governmental agency	-	-	-	-	11,485,180	-
Other restricted assets	-	-	-	-	379,090	-
Notes receivable	-	-	-	-	-	-
Property, plant and equipment	-	-	-	-	1,636,540,018	58,727,437
Accumulated depreciation	-	-	-	-	(377,248,554)	(14,625,694)
Other non-current assets	-	-	-	-	10,066,545	-
Other debits:						
Amount available in debt service fur	-	-	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-
Total assets	\$ 121,419,579	\$ 168,165,344	\$ 143,033,368	\$ 158,837,781	\$ 1,619,645,208	\$ 100,424,665

LIABILITIES, EQUITY AND OTHER CREDITS

<b>LIABILITIES:</b>						
Accounts payable	\$ 9,735,999	\$ 9,433,050	\$ 445,739	\$ 13,239,563	\$ 3,631,745	\$ 4,618,894
Accrued payroll	15,293,814	5,653,971	-	-	1,457,168	952,787
Claims payable	-	-	-	-	-	16,118,644
Due to other funds of the primary government	9,359,672	14,810,472	948,065	58,465,932	197,184	150,532
Due to component units	163,907	651,500	-	50,783	259	-
Due to the primary government	-	-	-	-	-	-
Customer deposits	-	-	-	2,770,706	-	-
Deferred revenue	16,691,722	13,402,540	5,964,510	-	-	-
Funds held in trust	-	-	-	-	-	28,565,251
Current portion of long-term debt	-	-	-	-	-	-
Current portion of capital lease	-	-	-	-	120,000	169,483
Other liabilities	3,101,741	4,557,995	-	-	-	-
Other current liabilities	-	-	-	-	4,267,963	387,294

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINED BALANCE SHEET  
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS (CONTINUED)

June 30, 2000

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>LIABILITIES, EQUITY AND OTHER CREDITS (CONTINUED)</b>						
Liabilities payable from restricted as						
Accrued interest	\$ -	\$ -	\$ -	\$ -	\$ 15,458,010	\$ -
Accounts payable	-	-	-	-	9,705,099	-
Other liabilities	-	-	-	-	4,627,531	-
Funds held in trust	-	-	-	-	-	-
Due to other funds of the primary government	-	-	-	-	200,400	-
Current portion of long-term debt	-	-	-	-	19,304,415	-
Revenue bonds payable	-	-	-	-	528,960,381	-
Capitalized lease obligations	-	-	-	-	2,465,000	-
TVA advances	-	-	-	-	-	-
Other long-term liabilities	-	-	-	-	60,134,414	-
General obligation bonds and other liabilities payable	-	-	-	-	-	-
Total liabilities	54,346,855	48,509,528	7,358,314	71,705,495	653,350,799	22,397,893
<b>EQUITY AND OTHER CREDITS:</b>						
Contributed capital	-	-	-	-	560,452,757	36,525,588
Investment in general fixed assets	-	-	-	-	-	-
Retained earnings:						
Reserved for trust purposes	-	-	-	-	-	-
Reserved for debt retirement	-	-	-	-	52,827,485	-
Reserved for construction	-	-	-	-	183,116,669	-
Reserved for self-insurance	-	-	-	-	-	-
Unreserved	-	-	-	-	169,897,498	41,501,184
Fund balance:						
Reserved for encumbrances	-	6,756,219	-	12,396,535	-	-
Reserved for imprest cash and inv	976,588	3,207,639	-	200	-	-
Reserved for Affordable Housing	1,000,000	-	-	-	-	-
Reserved for arbitrage rebate	-	-	2,133,867	-	-	-
Reserved for subsequent year budgetary appropriations	6,103,617	3,092,060	12,096,332	-	-	-
Reserved for subsequent year budgetary appropriations - encumbered	976,312	-	-	-	-	-
Reserved for equipment acquisition	-	13,430,321	-	-	-	-
Reserved for debt service	-	-	121,444,855	-	-	-
Reserved for employees' pension l	-	-	-	-	-	-
Reserved for trust purposes	-	-	-	-	-	-
Unreserved:						
Designated for specific purposes	22,543,767	6,233,197	-	-	-	-
Designated for specific capital prc	-	-	-	114,962,121	-	-
Designated for trust purposes	-	-	-	-	-	-
Undesignated	35,472,440	86,936,380	-	(40,226,570)	-	-
Total equity and other credits	67,072,724	119,655,816	135,675,054	87,132,286	966,294,409	78,026,772
Total liabilities, equity and other credits	\$ 121,419,579	\$ 168,165,344	\$ 143,033,368	\$ 158,837,781	\$ 1,619,645,208	\$ 100,424,665

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINED BALANCE SHEET  
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS (CONTINUED)

June 30, 2000

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		Total Primary Government (Memorandum Only)	COMPONENT UNITS		Total Reporting Entity (Memorandum Only)
	Trust and Agency	General Fixed Assets		General Long-term Debt	Governmental	
\$ 95,123,222	\$ -	\$ -	\$ 299,280,164	\$ 355,162	\$ 62,025,462	\$ 361,660,788
1,694,511,733	-	-	1,963,867,447	-	71,666,520	2,035,533,967
1,192,361	-	-	1,192,361	-	-	1,192,361
-	-	-	20,340,172	-	-	20,340,172
1,632,278	-	-	74,109,183	-	133,223,757	207,332,940
-	-	-	(427,526)	-	(17,897,483)	(18,325,009)
6,566,647	-	-	9,951,914	-	702,350	10,654,264
-	-	-	29,967,584	-	-	29,967,584
463,963	-	-	85,314,041	-	-	85,314,041
-	-	-	-	-	1,450,350	1,450,350
6,235	-	-	17,737,998	-	62,551	17,800,549
-	-	-	5,811,178	-	17,704,949	23,516,127
-	-	-	619,534	-	-	619,534
13,013	-	-	2,750,898	-	3,622,198	6,373,096
-	-	-	78,757,856	-	27,132,980	105,890,836
-	-	-	195,519,497	-	107,203,382	302,722,879
-	-	-	919,074	-	1,110,350	2,029,424
-	-	-	11,485,180	-	-	11,485,180
-	-	-	379,090	-	1,969,658	2,348,748
-	-	-	-	-	15,849,517	15,849,517
204,414	1,350,890,159	-	3,046,362,028	-	#####	4,940,305,996
(66,190)	-	-	(391,940,438)	-	(693,311,450)	(1,085,251,888)
-	-	-	10,066,545	-	45,121,079	55,187,624
-	-	-	-	-	-	-
-	-	-	135,675,054	-	-	135,675,054
-	-	-	1,099,535,742	-	-	1,099,535,742
\$ 1,799,647,676	\$ 1,350,890,159	\$ 1,235,210,796	\$ 6,697,274,576	\$ 355,162	\$ 1,671,580,138	\$ 8,369,209,876

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINED BALANCE SHEET  
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS (CONTINUED)

June 30, 2000

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		Total Primary Government (Memorandum Only)	COMPONENT UNITS		Total Reporting Entity (Memorandum Only)
	Trust and Agency	General Fixed Assets		General Long-term Debt	Governmental	
\$ 45,848,319	\$ -	\$ -	\$ 86,953,309	\$ 56,390	\$ 111,605,599	\$ 198,615,298
37,042	-	-	23,394,782	-	9,630,563	33,025,345
-	-	-	16,118,644	-	-	16,118,644
1,181,784	-	-	85,113,641	-	-	85,113,641
53,901	-	-	920,350	-	62,551	982,901
-	-	-	-	-	14,795,793	14,795,793
-	-	-	2,770,706	-	6,451,102	9,221,808
-	-	-	36,058,772	-	-	36,058,772
28,565,251	-	-	28,565,251	-	-	28,565,251
-	-	-	-	-	23,084,472	23,084,472
-	-	-	289,483	-	842,899	1,132,382
5,774,098	-	-	13,433,834	239,104	-	13,672,938
-	-	-	4,655,257	-	13,594,745	18,250,002

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.

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