

COMBINING BALANCE SHEET
FIDUCIARY FUND TYPES

June 30, 2000

	Expendable Trust Funds			
	School Expendable Trusts	General Government Expendable Trusts	Flexible Benefits Plan	Total Expendable Trust Funds
ASSETS				
Cash and cash equivalents	\$ 8,953	\$ 8,296	\$ 10,065	\$ 27,314
Investments	9,813	9,093	11,032	29,938
Annuities	-	-	-	-
Accounts receivable	-	-	25	25
Accrued interest receivable	94	88	105	287
Due from other funds of the primary government	-	-	15,840	15,840
Due from component units	-	-	6,235	6,235
Other current assets	-	-	-	-
Total current assets	18,860	17,477	43,302	79,639
PROPERTY, PLANT AND EQUIPMENT:				
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Machinery and equipment	-	-	-	-
Less accumulated depreciation	-	-	-	-
Property, plant and equipment-net	-	-	-	-
Total assets	\$ 18,860	\$ 17,477	\$ 43,302	\$ 79,639
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds of the primary government	-	-	-	-
Due to component units	-	-	-	-
Funds held in trust	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	-	-	-	-
FUND BALANCE:				
Reserved for employees' pension benefits	-	-	-	-
Reserved for trust purposes	-	-	-	-
Unreserved:				
Designated for trust purposes	18,860	17,477	43,302	79,639
Total fund balance	18,860	17,477	43,302	79,639
Total liabilities and fund balance	\$ 18,860	\$ 17,477	\$ 43,302	\$ 79,639

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

COMBINING BALANCE SHEET
FIDUCIARY FUND TYPES (CONTINUED)

June 30, 2000

	Nonexpendable Trust Funds				
	School Nonexpendable Trusts	General Government Nonexpendable Trusts	Library Stanton Endowment Trust	Joseph B. Knowles Trust	Total Nonexpendable Trust Funds
ASSETS					
Cash and cash equivalents	\$ 93,483	\$ 97,459	\$ 18,868	\$ 7,220	\$ 217,030
Investments	102,463	106,821	20,681	1,013,110	1,243,075
Annuities	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Accrued interest receivable	992	1,028	199	4,008	6,227
Due from other funds of the primary government	-	-	-	3,563	3,563
Due from component units	-	-	-	-	-
Other current assets	-	-	-	-	-
Total current assets	196,938	205,308	39,748	1,027,901	1,469,895
PROPERTY, PLANT AND EQUIPMENT:					
Land	-	18,000	-	120,000	138,000
Buildings and improvements	-	40,720	-	-	40,720
Machinery and equipment	-	7,230	-	18,464	25,694
Less accumulated depreciation	-	(47,726)	-	(18,464)	(66,190)
Property, plant and equipment-net	-	18,224	-	120,000	138,224
Total assets	\$ 196,938	\$ 223,532	\$ 39,748	\$ 1,147,901	\$ 1,608,119
LIABILITIES AND FUND BALANCE					
LIABILITIES:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds of the primary government	-	-	-	-	-
Due to component units	-	-	-	-	-
Funds held in trust	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	-	-	-	-	-
FUND BALANCE:					
Reserved for employees' pension benefits	-	-	-	-	-
Reserved for trust purposes	-	123,994	20,000	1,005,196	1,149,190
Unreserved:					
Designated for trust purposes	196,938	99,538	19,748	142,705	458,929
Total fund balance	196,938	223,532	39,748	1,147,901	1,608,119
Total liabilities and fund balance	\$ 196,938	\$ 223,532	\$ 39,748	\$ 1,147,901	\$ 1,608,119

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

COMBINING BALANCE SHEET
FIDUCIARY FUND TYPES (CONTINUED)

June 30, 2000

	Pension Funds General Services District			
	Davidson County Employees' Retirement	Metropolitan Employees' Benefit Trust	Employees' Pension and Insurance	Teachers' Retirement Plan
ASSETS				
Cash and cash equivalents	\$ -	\$ 55,282,705	\$ -	\$ 5,421,118
Investments	-	1,570,085,691	-	122,345,702
Annuities	-	1,192,361	-	-
Accounts receivable	-	14,246	282,404	1,102,601
Accrued interest receivable	-	5,782,820	1,043	774,350
Due from other funds of the primary government	734	435,231	-	39
Due from component units	-	-	-	-
Other current assets	-	-	-	-
Total current assets	734	1,632,793,054	283,447	129,643,810
PROPERTY, PLANT AND EQUIPMENT:				
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Machinery and equipment	-	-	-	-
Less accumulated depreciation	-	-	-	-
Property, plant and equipment-net	-	-	-	-
Total assets	\$ 734	\$ 1,632,793,054	\$ 283,447	\$ 129,643,810
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$ -	\$ 45,847,749	\$ -	\$ -
Accrued payroll	-	37,042	-	-
Due to other funds of the primary government	-	216,586	-	317,216
Due to component units	-	11,064	-	-
Funds held in trust	-	-	-	-
Other liabilities	-	25,733	-	-
Total liabilities	-	46,138,174	-	317,216
FUND BALANCE:				
Reserved for employees' pension benefits	734	1,586,654,880	283,447	129,326,594
Reserved for trust purposes	-	-	-	-
Unreserved:				
Designated for trust purposes	-	-	-	-
Total fund balance	734	1,586,654,880	283,447	129,326,594
Total liabilities and fund balance	\$ 734	\$ 1,632,793,054	\$ 283,447	\$ 129,643,810

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

COMBINING BALANCE SHEET
FIDUCIARY FUND TYPES (CONTINUED)

June 30, 2000

	Pension Funds Urban Services District		
	Closed City Plan	Teachers' Civil Service and Pension	Total Pension Funds
Cash and cash equivalents	\$ -	\$ -	\$ 60,703,823
Investments	-	-	1,692,431,393
Annuities	-	-	1,192,361
Accounts receivable	-	233,002	1,632,253
Accrued interest receivable	-	866	6,559,079
Due from other funds of the primary government	8,556	-	444,560
Due from component units	-	-	-
Other current assets	-	-	-
Total current assets	8,556	233,868	1,762,963,469
Land	-	-	-
Buildings and improvements	-	-	-
Machinery and equipment	-	-	-
Less accumulated depreciation	-	-	-
Property, plant and equipment-net	-	-	-
Total assets	\$ 8,556	\$ 233,868	\$ 1,762,963,469
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
Accounts payable	\$ -	\$ -	\$ 45,847,749
Accrued payroll	-	-	37,042
Due to other funds of the primary government	8,556	-	542,358
Due to component units	-	-	11,064
Funds held in trust	-	-	-
Other liabilities	-	-	25,733
Total liabilities	8,556	-	46,463,946
FUND BALANCE:			
Reserved for employees' pension benefits	-	233,868	1,716,499,523
Reserved for trust purposes	-	-	-
Unreserved:			
Designated for trust purposes	-	-	-
Total fund balance	-	233,868	1,716,499,523
Total liabilities and fund balance	\$ 8,556	\$ 233,868	\$ 1,762,963,469

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

COMBINING BALANCE SHEET
FIDUCIARY FUND TYPES (CONTINUED)

June 30, 2000

	Agency Funds				
	Richard R. Rooker, Circuit Court Clerk	Claudia Bonnyman, Clerk and Master	Bill Covington, County Clerk	David Torrence, Criminal Court Clerk	Bill Garrett, County Register
ASSETS					
Cash and cash equivalents	\$ 17,440,657	\$ 4,966,154	\$ 18,565	\$ 8,241,131	\$ 1,655,216
Investments	-	14,797	-	770,681	-
Annuities	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Accrued interest receivable	-	-	-	-	-
Due from other funds of the primary government	-	-	-	-	-
Due from component units	-	-	-	-	-
Other current assets	5,717	254	4,374	-	2,668
Total current assets	17,446,374	4,981,205	22,939	9,011,812	1,657,884
PROPERTY, PLANT AND EQUIPMENT:					
Land	-	-	-	-	-
Buildings and improvements	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Less accumulated depreciation	-	-	-	-	-
Property, plant and equipment-net	-	-	-	-	-
Total assets	\$ 17,446,374	\$ 4,981,205	\$ 22,939	\$ 9,011,812	\$ 1,657,884
LIABILITIES AND FUND BALANCE					
LIABILITIES:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 570
Accrued payroll	-	-	-	-	-
Due to other funds of the primary government	29,900	3,400	18,600	137,232	317,768
Due to component units	-	-	-	-	-
Funds held in trust	15,605,076	4,936,625	-	6,642,280	-
Other liabilities	1,811,398	41,180	4,339	2,232,300	1,339,546
Total liabilities	17,446,374	4,981,205	22,939	9,011,812	1,657,884
FUND BALANCE:					
Reserved for employees' pension benefits	-	-	-	-	-
Reserved for trust purposes	-	-	-	-	-
Unreserved:					
Designated for trust purposes	-	-	-	-	-
Total fund balance	-	-	-	-	-
Total liabilities and fund balance	\$ 17,446,374	\$ 4,981,205	\$ 22,939	\$ 9,011,812	\$ 1,657,884

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

COMBINING BALANCE SHEET
FIDUCIARY FUND TYPES (CONTINUED)

June 30, 2000

	Agency Funds					
	Kenny Norman, Juvenile Court Clerk	Transit Authority Revenue	Joseph B. Knowles Residents	Sheriff Work Release and Inmate Trust	Total Agency Funds	Total Fiduciary Fund Types
Cash and cash equivalents	\$ 1,637,785	\$ 19,934	\$ 62,438	\$ 133,175	\$ 34,175,055	\$ 95,123,222
Investments	-	21,849	-	-	807,327	1,694,511,733
Annuities	-	-	-	-	-	1,192,361
Accounts receivable	-	-	-	-	-	1,632,278
Accrued interest receivable	-	1,054	-	-	1,054	6,566,647
Due from other funds of the primary government	-	-	-	-	-	463,963
Due from component units	-	-	-	-	-	6,235
Other current assets	-	-	-	-	13,013	13,013
Total current assets	1,637,785	42,837	62,438	133,175	34,996,449	1,799,509,452
PROPERTY, PLANT AND EQUIPMENT:						
Land	-	-	-	-	-	138,000
Buildings and improvements	-	-	-	-	-	40,720
Machinery and equipment	-	-	-	-	-	25,694
Less accumulated depreciation	-	-	-	-	-	(66,190)
Property, plant and equipment-net	-	-	-	-	-	138,224
Total assets	\$ 1,637,785	\$ 42,837	\$ 62,438	\$ 133,175	\$ 34,996,449	\$ 1,799,647,676
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 570	\$ 45,848,319
Accrued payroll	-	-	-	-	-	37,042
Due to other funds of the primary government	132,526	-	-	-	639,426	1,181,784
Due to component units	-	42,837	-	-	42,837	53,901
Funds held in trust	1,185,657	-	62,438	133,175	28,565,251	28,565,251
Other liabilities	319,602	-	-	-	5,748,365	5,774,098
Total liabilities	1,637,785	42,837	62,438	133,175	34,996,449	81,460,395
FUND BALANCE:						
Reserved for employees' pension benefits	-	-	-	-	-	1,716,499,523
Reserved for trust purposes	-	-	-	-	-	1,149,190
Unreserved:						
Designated for trust purposes	-	-	-	-	-	538,568
Total fund balance	-	-	-	-	-	1,718,187,281
Total liabilities and fund balance	\$ 1,637,785	\$ 42,837	\$ 62,438	\$ 133,175	\$ 34,996,449	\$ 1,799,647,676

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