

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET  
DEBT SERVICE FUNDS

June 30, 2001

	General Services District		Urban Services District	Total GSD and USD Debt Service Funds	Correctional Facility Revenue Bonds	Total Debt Service Funds
	General Purposes	School Purposes	General Purposes			
<b>ASSETS</b>						
Cash and cash equivalents	\$ 31,166,013	\$ 40,777,536	\$ 5,805,119	\$ 77,748,668	\$ 2,337,199	\$ 80,085,867
Investments	26,096,670	34,149,094	4,861,489	65,107,443	-	65,107,443
Sales tax receivable	576,538	1,209,387	-	1,785,925	-	1,785,925
Accounts receivable	658,042	321,562	109,039	1,088,643	-	1,088,643
Accrued interest receivable	185,296	253,328	35,527	474,151	-	474,151
Property taxes receivable	59,521,050	27,715,113	9,753,311	96,989,474	-	96,989,474
Due from other funds of the primary government	12,196,399	2,011,869	204,653	14,412,921	-	14,412,921
Total assets	\$ 130,400,208	\$ 106,437,879	\$ 20,769,138	\$ 257,607,225	\$ 2,337,199	\$ 259,944,424
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$ 36,595	\$ 27,154	\$ 3,077	\$ 66,826	\$ -	\$ 66,826
Due to other funds of the primary government	-	4,927	-	4,927	-	4,927
Deferred revenue	59,521,050	27,715,113	9,753,311	96,989,474	-	96,989,474
Other liabilities	334,305	654,442	74,912	1,063,659	-	1,063,659
Total liabilities	59,891,950	28,401,636	9,831,300	98,124,886	-	98,124,886
<b>FUND BALANCE:</b>						
Reserve for arbitrage rebates	2,285,671	772,036	22,906	3,080,613	-	3,080,613
Reserve for subsequent year budgetary appropriations	11,026,863	14,470,856	2,241,927	27,739,646	-	27,739,646
Reserve for debt service	57,195,724	62,793,351	8,673,005	128,662,080	2,337,199	130,999,279
Total fund balance	70,508,258	78,036,243	10,937,838	159,482,339	2,337,199	161,819,538
Total liabilities and fund balance	\$ 130,400,208	\$ 106,437,879	\$ 20,769,138	\$ 257,607,225	\$ 2,337,199	\$ 259,944,424

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

COMBINING BALANCE SHEET  
DEBT SERVICES FUNDS (CONTINUED)

June 30, 2001

	Urban Services District	Total GSD and USD Debt Service Funds	Correctional Facility Revenue Bonds	Total Debt Service Funds
	General Purposes			
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,805,119	\$ 77,748,668	\$ 2,337,199	\$ 80,085,867
Investments	4,861,489	65,107,443	-	65,107,443
Sales tax receivable	-	1,785,925	-	1,785,925
Accounts receivable	109,039	1,088,643	-	1,088,643
Accrued interest receivable	35,527	474,151	-	474,151
Property taxes receivable	9,753,311	96,989,474	-	96,989,474
Due from other funds of the primary government	204,653	14,412,921	-	14,412,921
Total assets	\$ 20,769,138	\$ 257,607,225	\$ 2,337,199	\$ 259,944,424
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 3,077	\$ 66,826	\$ -	\$ 66,826
Due to other funds of the primary government	-	4,927	-	4,927
Deferred revenue	9,753,311	96,989,474	-	96,989,474
Other liabilities	74,912	1,063,659	-	1,063,659
Total liabilities	9,831,300	98,124,886	-	98,124,886
<b>FUND BALANCE:</b>				
Reserve for arbitrage rebates	22,906	3,080,613	-	3,080,613
Reserve for subsequent year budgetary appropriations	2,241,927	27,739,646	-	27,739,646
Reserve for debt service	8,673,005	128,662,080	2,337,199	130,999,279
Total fund balance	10,937,838	159,482,339	2,337,199	161,819,538
Total liabilities and fund balance	\$ 20,769,138	\$ 257,607,225	\$ 2,337,199	\$ 259,944,424

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

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