

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET

FIDUCIARY FUNDS

June 30, 2001

	Expendable Trust Funds			
	School Expendable Trusts	General Government Expendable Trusts	Flexible Plan	Total Expendable Trust Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 10,091	\$ 10,031	\$ 422,324	\$ 442,446
Investments	8,460	8,401	363,675	379,536
Annulities	-	-	-	-
Accounts receivable	-	-	230	230
Accrued interest receivable	62	61	2,145	2,268
Due from other funds of the primary government	-	-	206,454	206,454
Due from component units	-	-	25,643	25,643
Other assets	-	-	-	-
Total current assets	18,603	18,493	1,010,471	1,047,567
<b>PROPERTY, PLANT AND EQUIPMENT:</b>				
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Machinery and equipment	-	-	-	-
Less accumulated depreciation	-	-	-	-
Property, plant and equipment-net	-	-	-	-
Total assets	\$ 18,603	\$ 18,493	\$ 1,010,471	\$ 1,047,567
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ -	\$ -	\$ 9,145	\$ 9,145
Due to other funds of the primary government	-	-	234,617	234,617
Due to component units	-	-	-	-
Funds held in trust	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	-	-	243,762	243,762
<b>FUND BALANCE:</b>				
Reserved for encumbrances	-	-	-	-
Reserved for employees' pension benefits	-	-	-	-
Reserved for trust purposes	-	-	-	-
Unreserved:				
Designated for trust purposes	18,603	18,493	766,709	803,805
Total fund balance	18,603	18,493	766,709	803,805
Total liabilities and fund balance	\$ 18,603	\$ 18,493	\$ 1,010,471	\$ 1,047,567

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

FIDUCIARY FUNDS (CONTINUED)

June 30, 2001

Nonexpendable Trust Funds					
School Nonexpendable Trusts	General Government Nonexpendable Trusts	Library Station Endowment Trust	Joseph B. Knowles Trust	Total Nonexpendable Trust Funds	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 110,302	\$ 117,697	\$ 22,813	\$ 7,802	\$ 258,614
Investments	92,372	98,566	19,105	998,978	1,209,021
Annulities	-	-	-	-	-
Accounts receivable	-	-	-	3,790	3,790
Accrued interest receivable	673	718	139	45	1,575
Due from other funds of the primary government	-	-	-	-	-
Due from component units	-	-	-	-	-
Other assets	-	-	-	-	-
Total current assets	203,347	216,981	42,057	1,006,825	1,469,210
<b>PROPERTY, PLANT AND EQUIPMENT:</b>					
Land	-	18,000	-	120,000	138,000
Buildings and improvements	-	40,720	-	40,720	81,440
Machinery and equipment	-	7,230	-	18,464	25,694
Less accumulated depreciation	-	(47,950)	-	(18,464)	(66,414)
Property, plant and equipment-net	-	18,000	-	120,000	138,000
Total assets	\$ 203,347	\$ 234,981	\$ 42,057	\$ 1,126,825	\$ 1,607,210
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds of the primary government	-	-	-	-	-
Due to component units	-	-	-	-	-
Funds held in trust	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	-	-	-	-	-
<b>FUND BALANCE:</b>					
Reserved for encumbrances	-	-	-	-	-
Reserved for employees' pension benefits	-	-	-	-	-
Reserved for trust purposes	-	123,994	20,000	1,006,196	1,149,190
Unreserved:					
Designated for trust purposes	203,347	110,987	22,057	121,629	458,020
Total fund balance	203,347	234,981	42,057	1,126,825	1,607,210
Total liabilities and fund balance	\$ 203,347	\$ 234,981	\$ 42,057	\$ 1,126,825	\$ 1,607,210

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

FIDUCIARY FUNDS (CONTINUED)

June 30, 2001

Person Funds General Services District					
Davidson County Employees' Retirement	Metropolitan Employees' Benefit Trust	Employees' Pension and Insurance	Teachers' Retirement Plan	Total Person Funds	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 400	\$ 70,703,716	\$ 154,261	\$ 6,706,633	\$ 77,864,610
Investments	145	1,412,574,009	129,186	114,020,650	1,536,728,380
Annulities	-	-	-	1,042,796	1,042,796
Accounts receivable	-	-	-	3,790	3,790
Accrued interest receivable	2	5,723,568	1,488	708,138	6,435,236
Due from other funds of the primary government	-	690,242	572	528,414	1,289,236
Due from component units	-	-	-	-	-
Other assets	-	-	-	-	-
Total current assets	736	1,490,738,081	563,535	123,106,825	1,614,871,781
<b>PROPERTY, PLANT AND EQUIPMENT:</b>					
Land	-	-	-	-	-
Buildings and improvements	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Less accumulated depreciation	-	-	-	-	-
Property, plant and equipment-net	-	-	-	-	-
Total assets	\$ 736	\$ 1,490,738,081	\$ 563,535	\$ 123,106,825	\$ 1,614,871,781
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$ -	\$ 86,656,679	\$ -	\$ 1,271	\$ 87,934,650
Due to other funds of the primary government	-	51,024	280,088	667,301	938,433
Due to component units	-	-	-	-	-
Funds held in trust	-	-	-	-	-
Other liabilities	-	-	-	34,098	34,098
Total liabilities	-	86,741,801	280,088	668,670	87,914,559
<b>FUND BALANCE:</b>					
Reserved for encumbrances	-	2,750	-	-	2,750
Reserved for employees' pension benefits	736	1,403,993,530	283,447	122,438,253	1,514,411,966
Reserved for trust purposes	-	-	-	-	-
Unreserved:					
Designated for trust purposes	-	-	-	-	-
Total fund balance	736	1,403,996,280	283,447	122,438,253	1,528,414,216
Total liabilities and fund balance	\$ 736	\$ 1,490,738,081	\$ 563,535	\$ 123,106,825	\$ 1,614,871,781

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

FIDUCIARY FUNDS (CONTINUED)

June 30, 2001

Person Funds Urban Services District				
Closed City Plan	Teachers' Civil Service and Pension	Total Person Funds		
<b>ASSETS</b>				
Cash and cash equivalents	\$ 172	\$ 127,279	\$ 77,892,461	\$ 78,090,740
Investments	145	106,590	1,526,830,914	1,527,566,649
Annulities	-	-	1,042,796	1,042,796
Accounts receivable	-	-	3,790	3,790
Accrued interest receivable	2	5,723,568	1,488	708,138
Due from other funds of the primary government	-	690,242	572	528,414
Due from component units	-	-	-	-
Other assets	-	-	-	-
Total current assets	317	462,294	1,614,871,788	1,615,496,482
<b>PROPERTY, PLANT AND EQUIPMENT:</b>				
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Machinery and equipment	-	-	-	-
Less accumulated depreciation	-	-	-	-
Property, plant and equipment-net	-	-	-	-
Total assets	\$ 317	\$ 462,294	\$ 1,614,871,788	\$ 1,615,496,482
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 1	\$ -	\$ 86,656,679	\$ 86,657,680
Due to other funds of the primary government	-	228,426	1,226,839	1,455,265
Due to component units	-	-	-	-
Funds held in trust	-	-	-	-
Other liabilities	-	-	34,098	34,098
Total liabilities	1	228,426	87,918,688	88,147,212
<b>FUND BALANCE:</b>				
Reserved for encumbrances	-	-	2,750	2,750
Reserved for employees' pension benefits	316	233,868	1,526,950,150	1,527,500,934
Reserved for trust purposes	-	-	-	-
Unreserved:				
Designated for trust purposes	-	-	-	-
Total fund balance	316	233,868	1,526,952,900	1,527,500,082
Total liabilities and fund balance	\$ 317	\$ 462,294	\$ 1,614,871,788	\$ 1,615,496,482

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

FIDUCIARY FUNDS (CONTINUED)

June 30, 2001

Agency Funds					
Richard R. Rooser, Circuit Court Clerk	Claudia Borryman, Clerk and Master	Bill Covington, County Clerk	David Terrence Central Court Clerk	Bill Garrett, County Register	Total Agency Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 18,984,655	\$ 3,669,768	\$ 10,833	\$ 7,426,775	\$ 1,932,598
Investments	-	11,820	-	877,697	889,517
Annulities	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Accrued interest receivable	-	-	-	-	-
Due from other funds of the primary government	-	-	-	222	222
Due from component units	-	-	-	-	-
Other assets	4,615	254	9,254	3,980	18,103
Total current assets	18,989,270	3,681,842	20,087	8,304,472	1,936,578
<b>PROPERTY, PLANT AND EQUIPMENT:</b>					
Land	-	-	-	-	-
Buildings and improvements	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Less accumulated depreciation	-	-	-	-	-
Property, plant and equipment-net	-	-	-	-	-
Total assets	\$ 18,989,270	\$ 3,681,842	\$ 20,087	\$ 8,304,472	\$ 1,936,578
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,096
Due to other funds of the primary government	29,900	3,400	18,600	29,747	325,830
Due to component units	-	-	-	-	349
Funds held in trust	16,959,233	3,666,368	-	6,447,773	1,530,739
Other liabilities	2,550,137	12,074	1,487	1,826,962	1,600,662
Total liabilities	18,989,270	3,681,842	20,087	8,304,472	1,936,578
<b>FUND BALANCE:</b>					
Reserved for encumbrances	-	-	-	-	-
Reserved for employees' pension benefits	-	-	-	-	-
Reserved for trust purposes	-	-	-	-	-
Unreserved:					
Designated for trust purposes	-	-	-	-	-
Total fund balance	-	-	-	-	-
Total liabilities and fund balance	\$ 18,989,270	\$ 3,681,842	\$ 20,087	\$ 8,304,472	\$ 1,936,578

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

FIDUCIARY FUNDS (CONTINUED)

June 30, 2001

Agency Funds					
Kenny Naman, Juvenile Court Clerk	Transit Authority Revenue	Joseph B. Knowles Residents	Sheriff Work Release and Inmate Trust	Total Agency Funds	Total Fiduciary Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,015,541	\$ -	\$ 61,615	\$ 170,742	\$ 33,372,596
Investments	-	58	-	-	889,575
Annulities	-	-	-	-	1,542,796
Accounts receivable	-	-	-	-	1,672,228
Accrued interest receivable	-	-	-	-	6,438,486
Due from other funds of the primary government	-	222	-	-	1,455,652
Due from component units	-	-	-	-	25,643
Other assets	-	-	-	-	18,103
Total current assets	2,015,541				