

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2002

	General	General Purpose School	GSD General Purposes Debt Service
ASSETS:			
Cash and cash equivalents	\$ 51,348,974	\$ 24,433,764	\$ 38,996,222
Investments	29,655,389	12,682,849	20,331,668
Sales tax receivable	12,576,388	23,302,860	281,376
Accounts receivable	44,566,724	4,947,499	777,564
Accrued interest receivable	2,419,028	84,253	207,120
Property tax receivable	332,615,954	180,813,638	61,941,430
Allowance for doubtful accounts	(7,710,163)	(3,041,747)	(1,584,444)
Due from other funds of the primary government	18,486,735	5,422,644	11,637,042
Due from component units	3,566,488	-	-
Inventories of supplies	262,576	889,533	-
Other assets	88,323	-	-
Total assets	\$ 487,876,416	\$ 249,535,293	\$ 132,587,978
LIABILITIES:			
Accounts payable	\$ 14,099,049	\$ 4,457,442	\$ 16,796
Accrued payroll	18,766,157	4,041,879	-
Due to other funds of the primary government	8,781,200	1,507,645	211,290
Due to component units	1,097,284	-	-
Deferred revenue	330,160,326	179,054,020	60,356,986
Other liabilities	5,484,161	-	-
Total liabilities	378,388,177	189,060,986	60,585,072
FUND BALANCES:			
Reserved for encumbrances	-	3,319,473	-
Reserved for imprest cash and inventories	981,864	990,733	-
Reserved for capital improvements	1,999,945	-	-
Reserved for social programs	2,679,567	-	-
Reserved for public safety	116,542	-	-
Reserved for arbitrage rebate	-	-	1,602,956
Reserved for subsequent year budgetary appropriations	38,515,171	2,982,713	10,788,474
Reserved for subsequent year budgetary appropriations - encumbered	1,337,013	-	-
Reserved for equipment acquisitions	-	-	-
Reserved for trust purposes	-	-	-
Reserved for debt service	-	-	59,611,476
Unreserved, reported in:			
General fund	63,858,137	-	-
Special revenue funds:			
Designated for specific projects	-	53,181,388	-
Undesignated	-	-	-
Capital projects funds:			
Designated for specific projects	-	-	-
Undesignated	-	-	-
Permanent funds:			
Undesignated	-	-	-
Total fund balances	109,488,239	60,474,307	72,002,906
Total liabilities and fund balances	\$ 487,876,416	\$ 249,535,293	\$ 132,587,978

The accompanying notes are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
June 30, 2002

GSD School Purposes Debt Service	USD General Purposes Debt Service	Other Governmental Funds	Total Governmental Funds
\$ 46,665,502	\$ 3,867,833	\$ 136,234,967	\$ 301,547,262
24,330,241	2,016,593	103,394,494	192,411,234
2,380,556	-	-	38,541,180
357,863	131,831	13,470,968	64,252,449
248,460	27,022	943,118	3,929,001
28,858,385	8,767,708	-	612,997,115
(816,355)	(351,122)	-	(13,503,831)
6,851,873	6,307,417	11,933,709	60,639,420
-	-	23,125	3,589,613
-	-	1,687,977	2,840,086
-	-	357,411	445,734
<u>\$ 108,876,525</u>	<u>\$ 20,767,282</u>	<u>\$ 268,045,769</u>	<u>\$ 1,267,689,263</u>
\$ 8,304	\$ 78,000	\$ 22,642,929	\$ 41,302,520
-	-	1,160,024	23,968,060
3,153	1,376	37,115,177	47,619,841
-	-	4,893,952	5,991,236
28,042,029	8,416,586	4,116,341	610,146,288
-	208,707	8,064,154	13,757,022
<u>28,053,486</u>	<u>8,704,669</u>	<u>77,992,577</u>	<u>742,784,967</u>
-	-	26,148,612	29,468,085
-	-	4,576,288	6,548,885
-	-	-	1,999,945
-	-	-	2,679,567
-	-	-	116,542
927,079	292,940	-	2,822,975
13,259,289	1,792,117	-	67,337,764
-	-	-	1,337,013
-	-	21,473,542	21,473,542
-	-	1,194,894	1,194,894
66,636,671	9,977,556	1,652,697	137,878,400
-	-	-	63,858,137
-	-	11,882,119	65,063,507
-	-	41,693,583	41,693,583
-	-	97,058,959	97,058,959
-	-	(15,840,447)	(15,840,447)
-	-	212,945	212,945
<u>80,823,039</u>	<u>12,062,613</u>	<u>190,053,192</u>	<u>524,904,296</u>
<u>\$ 108,876,525</u>	<u>\$ 20,767,282</u>	<u>\$ 268,045,769</u>	<u>\$ 1,267,689,263</u>

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