

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2002

	Special Revenue Funds			
	Metropolitan Action Commission	General Government Services	Recreational and Cultural Services	General Fund 4% Reserve
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 982,275	\$ 3,759,013	\$ 390,854	\$ 25,824,326
Investments	503,187	1,949,748	160,819	13,464,167
Accounts receivable	1,435,873	3,662,918	28,272	-
Accrued interest receivable	9,731	17,169	1,299	140,644
Due from other funds of the primary government	1,601	300,593	6,100	2,247,305
Due from component units	-	-	-	-
Inventories of supplies	-	-	327,107	-
Other assets	1,144	350,000	-	-
<b>Total assets</b>	<b>\$ 2,933,811</b>	<b>\$ 10,039,441</b>	<b>\$ 914,451</b>	<b>\$ 41,676,442</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ 772,216	\$ 992,186	\$ 164,274	\$ 917,778
Accrued payroll	401,732	163,224	916	-
Due to other funds of the primary government	366,303	444,157	140,711	167,353
Due to component units	-	-	-	5,989
Deferred revenue	-	3,785	-	-
Other liabilities	340,074	1,549,088	-	-
<b>Total liabilities</b>	<b>1,880,325</b>	<b>3,152,440</b>	<b>305,901</b>	<b>1,091,120</b>
<b>FUND BALANCES:</b>				
Reserved for encumbrances	823,207	178,439	13,262	729,160
Reserved for imprest cash and inventories	1,750	-	327,107	-
Reserved for equipment acquisitions	-	-	-	21,473,542
Reserved for trust purposes	-	-	-	-
Reserved for debt service	-	-	-	-
Unreserved:				
Designated for specific projects	-	5,444,764	-	6,437,355
Undesignated	228,529	1,263,798	268,181	11,945,265
<b>Total fund balances</b>	<b>1,053,486</b>	<b>6,887,001</b>	<b>608,550</b>	<b>40,585,322</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,933,811</b>	<b>\$ 10,039,441</b>	<b>\$ 914,451</b>	<b>\$ 41,676,442</b>

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2002

Special Revenue Funds

Law Enforcement and Justice Services	Solid Waste Operations	Stormwater Operations	Library Services	Health Services	Public Welfare Services
\$ 12,497,082	\$ 5,868,674	\$ 179,364	\$ 1,430,478	\$ 338,786	\$ 5,837
6,286,620	3,059,469	93,516	745,816	176,635	3,043
86,452	1,176,227	-	47,275	-	1,033,622
63,767	22,608	1,261	7,610	1,797	31
307,323	5,049,715	2,154,300	92,501	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,797	-	-	-	-	-
<u>\$ 19,244,041</u>	<u>\$ 15,176,693</u>	<u>\$ 2,428,441</u>	<u>\$ 2,323,680</u>	<u>\$ 517,218</u>	<u>\$ 1,042,533</u>
\$ 364,517	\$ 4,170,279	\$ 407,722	\$ 46,159	\$ -	\$ 300,640
68,890	184,416	74,580	7,831	-	126,293
115,227	2,419,430	278,184	5,153	89	238,504
-	4,887,963	-	-	-	-
3,080,088	-	-	106,673	-	109,100
3,840,563	466,714	141,553	-	-	158,845
<u>7,469,285</u>	<u>12,128,802</u>	<u>902,039</u>	<u>165,816</u>	<u>89</u>	<u>933,382</u>
197,144	4,871,730	88,856	191,359	-	3,290
271,000	600	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,306,612	(1,824,439)	1,437,546	1,966,505	517,129	105,861
<u>11,774,756</u>	<u>3,047,891</u>	<u>1,526,402</u>	<u>2,157,864</u>	<u>517,129</u>	<u>109,151</u>
<u>\$ 19,244,041</u>	<u>\$ 15,176,693</u>	<u>\$ 2,428,441</u>	<u>\$ 2,323,680</u>	<u>\$ 517,218</u>	<u>\$ 1,042,533</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2002

	Special Revenue Funds			
	Natural Disaster Recovery	Education Services	Infrastructure Services	Nashville Career Advancement Center
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 151	\$ 13,824,283	\$ 144,692	\$ 111,719
Investments	78	4,078,249	75,439	43,652
Accounts receivable	-	5,049,506	-	388,875
Accrued interest receivable	1	39,406	767	438
Due from other funds of the primary government	19,945	471,970	563,423	121,434
Due from component units	-	-	-	-
Inventories of supplies	-	1,360,870	-	-
Other assets	-	-	92	3,378
<b>Total assets</b>	<b>\$ 20,175</b>	<b>\$ 24,824,284</b>	<b>\$ 784,413</b>	<b>\$ 669,496</b>
<b>LIABILITIES:</b>				
Accounts payable	\$ -	\$ 1,030,527	\$ 14,633	\$ 649,147
Accrued payroll	-	-	22,659	109,483
Due to other funds of the primary government	-	4,207,889	3,658	26,026
Due to component units	-	-	-	-
Deferred revenue	-	816,695	-	-
Other liabilities	19,945	246,156	522,565	171,782
<b>Total liabilities</b>	<b>19,945</b>	<b>6,301,267</b>	<b>563,515</b>	<b>956,438</b>
<b>FUND BALANCES:</b>				
Reserved for encumbrances	-	-	-	2,976
Reserved for imprest cash and inventories	-	3,975,231	-	400
Reserved for equipment acquisitions	-	-	-	-
Reserved for trust purposes	-	-	-	-
Reserved for debt service	-	-	-	-
Unreserved:				
Designated for specific projects	-	-	-	-
Undesignated	230	14,547,786	220,898	(290,318)
<b>Total fund balances</b>	<b>230</b>	<b>18,523,017</b>	<b>220,898</b>	<b>(286,942)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 20,175</b>	<b>\$ 24,824,284</b>	<b>\$ 784,413</b>	<b>\$ 669,496</b>

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2002

Debt Service Fund	Capital Projects Funds		
Correctional Facility Revenue Bonds	GSD Capital Projects	Education Capital Projects	USD Capital Projects
\$ 1,692,559	\$ 37,045,045	\$ 31,209,247	\$ 649,445
-	25,282,205	44,574,961	1,771,680
-	559,576	2,372	-
-	415,963	206,901	12,233
-	485,189	36,591	75,719
-	23,125	-	-
-	-	-	-
-	-	-	-
<u>1,692,559</u>	<u>63,811,103</u>	<u>76,030,072</u>	<u>2,509,077</u>
\$ -	\$ 3,647,966	\$ 7,513,760	\$ 1,651,125
-	-	-	-
-	13,264,042	7,494,785	7,943,666
-	-	-	-
-	-	-	-
39,862	148,252	408,594	10,161
<u>39,862</u>	<u>17,060,260</u>	<u>15,417,139</u>	<u>9,604,952</u>
-	10,304,617	-	8,744,572
-	200	-	-
-	-	-	-
-	-	-	-
1,652,697	-	-	-
-	36,446,026	60,612,933	-
-	-	-	(15,840,447)
<u>1,652,697</u>	<u>46,750,843</u>	<u>60,612,933</u>	<u>(7,095,875)</u>
<u>\$ 1,692,559</u>	<u>\$ 63,811,103</u>	<u>\$ 76,030,072</u>	<u>\$ 2,509,077</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2002

	Permanent Funds		Total Nonmajor Governmental Funds
	General Government	Education	
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 147,709	\$ 133,428	\$ 136,234,967
Investments	1,055,644	69,566	103,394,494
Accounts receivable	-	-	13,470,968
Accrued interest receivable	782	710	943,118
Due from other funds of the primary government	-	-	11,933,709
Due from component units	-	-	23,125
Inventories of supplies	-	-	1,687,977
Other assets	-	-	357,411
<b>Total assets</b>	<b>\$ 1,204,135</b>	<b>\$ 203,704</b>	<b>\$ 268,045,769</b>
<b>LIABILITIES:</b>			
Accounts payable	\$ -	\$ -	\$ 22,642,929
Accrued payroll	-	-	1,160,024
Due to other funds of the primary government	-	-	37,115,177
Due to component units	-	-	4,893,952
Deferred revenue	-	-	4,116,341
Other liabilities	-	-	8,064,154
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>77,992,577</b>
<b>FUND BALANCES:</b>			
Reserved for encumbrances	-	-	26,148,612
Reserved for imprest cash and inventories	-	-	4,576,288
Reserved for equipment acquisitions	-	-	21,473,542
Reserved for trust purposes	991,190	203,704	1,194,894
Reserved for debt service	-	-	1,652,697
Unreserved:			
Designated for specific projects	-	-	108,941,078
Undesignated	212,945	-	26,066,081
<b>Total fund balances</b>	<b>1,204,135</b>	<b>203,704</b>	<b>190,053,192</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,204,135</b>	<b>\$ 203,704</b>	<b>\$ 268,045,769</b>

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