

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

STATEMENT OF NET ASSETS  
COMPONENT UNITS

June 30, 2002

	Nashville District Management Corporation	Sports Authority	Total Governmental Types
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 446,050	\$ 14,150,346	\$ 14,596,396
Investments	-	4,683,299	4,683,299
Accounts receivable	6,419	87,945	94,364
Allowance for doubtful accounts	-	-	-
Accrued interest receivable	-	49,139	49,139
Due from the primary government	-	791,298	791,298
Due from component units	-	-	-
Inventories of supplies	-	-	-
Other current assets	-	-	-
Restricted assets:			
Cash and cash equivalents	-	-	-
Investments	-	-	-
Accrued interest receivable	-	-	-
Due from other governmental agencies	-	-	-
Other restricted assets	-	-	-
Notes receivable	-	-	-
Capital assets:			
Utility plant in service	-	-	-
Land	-	61,892,387	61,892,387
Buildings and improvements	-	357,069,778	357,069,778
Improvements other than buildings	-	-	-
Furniture, machinery and equipment	-	7,332	7,332
Infrastructure	-	-	-
Construction work in progress	-	-	-
Less accumulated depreciation	-	(31,064,597)	(31,064,597)
Other noncurrent assets	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	452,469	407,666,927	408,119,396

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

STATEMENT OF NET ASSETS  
COMPONENT UNITS (CONTINUED)

June 30, 2002

Hospital Authority			Metropolitan Development and Housing Agency	Electric Power Board	Metropolitan Transit Authority
General Hospital	Bordeaux Hospital	Total			
\$ 193,524	\$ 4,675,813	\$ 4,869,337	\$ 4,521,293	\$ 30,932,409	\$ 855,584
-	2,440,435	2,440,435	34,737,206	-	-
31,240,500	5,164,257	36,404,757	4,949,549	77,927,517	978,453
(19,216,000)	(2,164,000)	(21,380,000)	-	(615,974)	(79,541)
-	26,459	26,459	422,715	1,272,394	-
79,255	5,988	85,243	-	-	70,011
4,880	-	4,880	-	-	-
1,198,993	267,471	1,466,464	3,459,930	11,565,748	1,580,404
955,287	350,596	1,305,883	697,133	1,344,736	107,918
13,170	111,416	124,586	-	-	-
-	-	-	1,426,904	101,033,982	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	27,910,054	3,492,151	-
-	-	-	-	755,733,669	-
737,167	-	737,167	36,236,319	1,138,927	2,691,315
49,577,756	18,141,484	67,719,240	179,212,307	30,764,426	15,012,951
226,753	439,296	666,049	-	-	-
17,928,322	3,831,217	21,759,539	4,961,509	63,248,237	35,862,500
-	-	-	11,460,638	-	-
299,432	-	299,432	4,046,264	61,363,759	452,415
(20,399,200)	(10,269,536)	(30,668,736)	(93,735,554)	(318,797,415)	(29,587,870)
-	-	-	-	2,418,381	691,379
62,839,839	23,020,896	85,860,735	220,306,267	822,822,947	28,635,519

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

STATEMENT OF NET ASSETS  
COMPONENT UNITS (CONTINUED)

June 30, 2002

	Nashville Thermal Transfer Corporation	Metropolitan Nashville Airport Authority	Emergency Communications District
<b>ASSETS</b>			
Cash and cash equivalents	\$ 927,740	\$ 6,633,792	\$ 2,287,109
Investments	-	21,718,583	1,100,000
Accounts receivable	1,169,369	2,392,748	625,887
Allowance for doubtful accounts	-	(115,131)	-
Accrued interest receivable	-	1,465,712	-
Due from the primary government	5,212,203	-	-
Due from component units	-	-	-
Inventories of supplies	488,889	538,903	-
Other current assets	2,022,449	939,340	9,584
Restricted assets:			
Cash and cash equivalents	-	16,093,850	-
Investments	-	50,239,620	-
Accrued interest receivable	-	331,867	-
Due from other governmental agencies	-	348,795	-
Other restricted assets	-	1,715,046	-
Notes receivable	-	2,480,619	-
Capital assets:			
Utility plant in service	36,648,622	-	-
Land	812,710	460,535,946	-
Buildings and improvements	-	119,946,469	-
Improvements other than buildings	-	-	-
Furniture, machinery and equipment	44,890,146	20,040,290	4,566,632
Infrastructure	-	-	-
Construction work in progress	2,595,745	9,856,095	-
Less accumulated depreciation	(72,168,887)	(234,609,204)	(3,250,444)
Other noncurrent assets	65,856	4,776,894	-
	<u>22,664,842</u>	<u>485,330,234</u>	<u>5,338,768</u>
Total assets			

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

STATEMENT OF NET ASSETS  
COMPONENT UNITS (CONTINUED)

June 30, 2002

Industrial Development Board	Total Proprietary Types	Total Component Units
\$ 1,703,685	\$ 52,730,949	\$ 67,327,345
-	59,996,224	64,679,523
13,969	124,462,249	124,556,613
-	(22,190,646)	(22,190,646)
-	3,187,280	3,236,419
-	5,367,457	6,158,755
-	4,880	4,880
-	19,100,338	19,100,338
-	6,427,043	6,427,043
63	16,218,499	16,218,499
-	152,700,506	152,700,506
-	331,867	331,867
-	348,795	348,795
-	1,715,046	1,715,046
-	33,882,824	33,882,824
-	792,382,291	792,382,291
-	502,152,384	564,044,771
-	412,655,393	769,725,171
-	666,049	666,049
-	195,328,853	195,336,185
-	11,460,638	11,460,638
-	78,613,710	78,613,710
-	(782,818,110)	(813,882,707)
-	7,952,510	7,952,510
<u>1,717,717</u>	<u>1,672,677,029</u>	<u>2,080,796,425</u>

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

STATEMENT OF NET ASSETS  
COMPONENT UNITS (CONTINUED)

June 30, 2002

	Nashville District Management Corporation	Sports Authority	Total Governmental Types
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<u>LIABILITIES</u>			
Accounts payable	\$ 116,143	\$ 24,224	\$ 140,367
Accrued payroll	-	4,831	4,831
Due to the primary government	-	1,218,497	1,218,497
Due to the component units	-	-	-
Customer deposits	-	-	-
Current portion of long-term liabilities	-	2,080,000	2,080,000
Current portion of capital lease	-	-	-
Accrued interest	-	1,723,975	1,723,975
Other current liabilities	-	6,400	6,400
Liabilities payable from restricted assets:			
Accounts payable	-	-	-
Accrued interest	-	-	-
Funds held in trust	-	-	-
Current portion of long-term liabilities	-	-	-
Other restricted liabilities	-	-	-
Revenue bonds payable	-	89,695,000	89,695,000
Capitalized lease obligations	-	-	-
TVA advances	-	-	-
Other long-term liabilities	-	-	-
	<u>116,143</u>	<u>94,752,927</u>	<u>94,869,070</u>
Total liabilities			
<u>NET ASSETS</u>			
Invested in capital assets, net of related debt	-	296,129,900	296,129,900
Restricted for debt retirement	-	-	-
Restricted for other purposes	-	-	-
Unrestricted	336,326	16,784,100	17,120,426
	<u>336,326</u>	<u>16,784,100</u>	<u>17,120,426</u>
Total net assets	<u>\$ 336,326</u>	<u>\$ 312,914,000</u>	<u>\$ 313,250,326</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

STATEMENT OF NET ASSETS  
COMPONENT UNITS (CONTINUED)

June 30, 2002

Hospital Authority			Metropolitan Development and Housing Agency	Electric Power Board	Metropolitan Transit Authority
General Hospital	Bordeaux Hospital	Total			
\$ 2,048,318	\$ 1,037,143	\$ 3,085,461	\$ 7,061,774	\$ 89,142,705	\$ 296,383
3,635,122	1,608,966	5,244,088	496,211	-	1,057,735
56,678	50,495	107,173	-	-	1,969,463
-	4,880	4,880	-	-	-
-	-	-	473,453	6,802,246	-
-	-	-	2,936,925	-	-
857,739	-	857,739	-	-	88,627
-	-	-	-	-	-
19,968,463	-	19,968,463	1,967,470	-	1,548,785
-	-	-	-	-	-
-	-	-	-	2,072,935	-
13,170	111,416	124,586	-	-	-
-	-	-	-	15,725,000	-
-	-	-	-	4,429,273	-
-	-	-	9,773,300	375,411,549	-
42,600,442	-	42,600,442	-	-	697,526
-	-	-	-	3,490,195	-
-	-	-	1,938,868	1,178,112	-
<u>69,179,932</u>	<u>2,812,900</u>	<u>71,992,832</u>	<u>24,648,001</u>	<u>498,252,015</u>	<u>5,658,519</u>
4,912,049	12,142,461	17,054,510	131,480,451	260,882,710	23,645,158
-	-	-	-	38,350,044	-
-	-	-	1,426,904	-	-
(11,252,142)	8,065,535	(3,186,607)	62,750,911	25,338,178	(668,158)
<u>\$ (6,340,093)</u>	<u>\$ 20,207,996</u>	<u>\$ 13,867,903</u>	<u>\$ 195,658,266</u>	<u>\$ 324,570,932</u>	<u>\$ 22,977,000</u>

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

STATEMENT OF NET ASSETS  
COMPONENT UNITS (CONTINUED)

June 30, 2002

	Nashville Thermal Transfer Corporation	Metropolitan Nashville Airport Authority	Emergency Communications District
<u>LIABILITIES</u>			
Accounts payable	\$ 10,421	\$ 4,183,622	\$ 134,946
Accrued payroll	-	2,700,326	-
Due to the primary government	-	-	-
Due to the component units	-	-	-
Customer deposits	-	-	-
Current portion of long-term liabilities	-	145,185	-
Current portion of capital lease	-	-	-
Accrued interest	-	39,909	-
Other current liabilities	1,643,585	-	-
Liabilities payable from restricted assets:			
Accounts payable	-	104,576	-
Accrued interest	-	7,484,451	-
Funds held in trust	-	-	-
Current portion of long-term liabilities	-	16,175,000	-
Other restricted liabilities	-	-	-
Revenue bonds payable	-	271,624,583	-
Capitalized lease obligations	-	-	-
TVA advances	-	-	-
Other long-term liabilities	606,443	25,487,713	-
	<u>2,260,449</u>	<u>327,945,365</u>	<u>134,946</u>
Total liabilities			
	<u>2,260,449</u>	<u>327,945,365</u>	<u>134,946</u>
<u>NET ASSETS</u>			
Invested in capital assets, net of related debt	12,778,336	74,172,612	1,316,188
Restricted for debt retirement	-	26,168,318	-
Restricted for other purposes	-	42,211,448	-
Unrestricted	7,626,057	14,832,491	3,887,634
	<u>20,404,393</u>	<u>157,384,869</u>	<u>5,203,822</u>
Total net assets			
	<u>\$ 20,404,393</u>	<u>\$ 157,384,869</u>	<u>\$ 5,203,822</u>

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

STATEMENT OF NET ASSETS  
COMPONENT UNITS (CONTINUED)

June 30, 2002

Industrial Development Board	Total Proprietary Types	Total Component Units
\$ 842	\$ 103,916,154	\$ 104,056,521
-	9,498,360	9,503,191
-	2,076,636	3,295,133
-	4,880	4,880
-	7,275,699	7,275,699
-	3,082,110	5,162,110
-	946,366	946,366
-	39,909	1,763,884
580,110	25,708,413	25,714,813
-	104,576	104,576
-	9,557,386	9,557,386
-	124,586	124,586
-	31,900,000	31,900,000
-	4,429,273	4,429,273
-	656,809,432	746,504,432
-	43,297,968	43,297,968
-	3,490,195	3,490,195
-	29,211,136	29,211,136
<u>580,952</u>	<u>931,473,079</u>	<u>1,026,342,149</u>
-	521,329,965	817,459,865
-	64,518,362	64,518,362
-	43,638,352	43,638,352
1,136,765	111,717,271	128,837,697
<u>\$ 1,136,765</u>	<u>\$ 741,203,950</u>	<u>\$ 1,054,454,276</u>

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