

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS  
NONMAJOR ENTERPRISE FUNDS

June 30, 2002

	Nashville Convention Center	Board of Fair Commissioners	Farmers Market
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash and cash equivalents	\$ 1,173,687	\$ 4,664,246	\$ 497,699
Investments	601,540	2,410,024	259,332
Accounts receivable	298,351	87,109	-
Allowance for doubtful accounts	(49,592)	-	-
Accrued interest receivable	6,001	24,387	2,589
Due from other funds of the primary government	100,001	2,988	-
Other current assets	-	31,199	-
Total current assets	<u>2,129,988</u>	<u>7,219,953</u>	<u>759,620</u>
CAPITAL ASSETS:			
Land	6,056,529	175,293	-
Buildings and improvements	48,079,743	6,816,802	638,030
Improvements other than buildings	50,220	2,504,093	124,468
Furniture, machinery and equipment	3,497,076	843,303	252,867
Property under capital lease	-	-	3,645,000
Accumulated depreciation	<u>(19,098,121)</u>	<u>(6,045,312)</u>	<u>(992,374)</u>
Capital assets - net	<u>38,585,447</u>	<u>4,294,179</u>	<u>3,667,991</u>
OTHER NON-CURRENT ASSETS	<u>-</u>	<u>50,000</u>	<u>-</u>
Total assets	<u>40,715,435</u>	<u>11,564,132</u>	<u>4,427,611</u>

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS  
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

June 30, 2002

<u>Police Secondary Employment</u>	<u>Total Nonmajor Enterprise Funds</u>
\$ 158,309	\$ 6,493,941
82,538	3,353,434
371,297	756,757
(10,282)	(59,874)
284	33,261
5,241	108,230
-	31,199
<u>607,387</u>	<u>10,716,948</u>
-	6,231,822
-	55,534,575
-	2,678,781
60,000	4,653,246
-	3,645,000
<u>(13,000)</u>	<u>(26,148,807)</u>
<u>47,000</u>	<u>46,594,617</u>
-	50,000
<u>654,387</u>	<u>57,361,565</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS  
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

June 30, 2002

	Nashville Convention Center	Board of Fair Commissioners	Farmers Market
<u>LIABILITIES AND NET ASSETS</u>			
CURRENT LIABILITIES:			
Accounts payable	\$ 675,255	\$ 93,688	\$ 37,423
Accrued payroll	342,716	77,057	57,734
Due to other funds of the primary government	35,219	71,224	737
Due to component units	97,579	-	-
Customer deposits	-	32,098	13,354
Current portion of capital lease	-	-	130,000
Other current liabilities	601,524	103,893	19,497
	<u>1,752,293</u>	<u>377,960</u>	<u>258,745</u>
NONCURRENT LIABILITIES:			
Capitalized lease obligations	-	-	2,210,000
	<u>-</u>	<u>-</u>	<u>2,210,000</u>
Total noncurrent liabilities	-	-	2,210,000
	<u>-</u>	<u>-</u>	<u>2,210,000</u>
Total liabilities	<u>1,752,293</u>	<u>377,960</u>	<u>2,468,745</u>
NET ASSETS:			
Invested in capital assets, net of related debt	38,585,447	4,294,179	1,327,991
Unrestricted	377,695	6,891,993	630,875
	<u>38,963,142</u>	<u>11,186,172</u>	<u>1,958,866</u>
Total net assets	<u>\$ 38,963,142</u>	<u>\$ 11,186,172</u>	<u>\$ 1,958,866</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS  
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

June 30, 2002

Police Secondary Employment	Total Nonmajor Enterprise Funds
\$ 11,070	\$ 817,436
7,021	484,528
309,060	416,240
-	97,579
-	45,452
-	130,000
16,101	741,015
<u>343,252</u>	<u>2,732,250</u>
-	2,210,000
-	2,210,000
<u>343,252</u>	<u>4,942,250</u>
47,000	44,254,617
<u>264,135</u>	<u>8,164,698</u>
<u>\$ 311,135</u>	<u>\$ 52,419,315</u>

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