

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

SCHEDULE OF COMBINING BALANCE SHEETS
GENERAL FUND

June 30, 2002

	General Services District	Urban Services District	Total General Fund
	<u> </u>	<u> </u>	<u> </u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 40,934,145	\$ 10,414,829	\$ 51,348,974
Investments	24,227,883	5,427,506	29,655,389
Sales tax receivable	12,407,494	168,894	12,576,388
Accounts receivable	38,952,801	5,613,923	44,566,724
Accrued interest receivable	2,355,087	63,941	2,419,028
Property taxes receivable	268,493,830	64,122,124	332,615,954
Allowance for doubtful accounts	(5,029,144)	(2,681,019)	(7,710,163)
Due from other funds of the primary government	17,903,793	582,942	18,486,735
Due from component units	3,566,488	-	3,566,488
Inventories of supplies	262,576	-	262,576
Other assets	83,831	4,492	88,323
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 404,158,784</u>	<u>\$ 83,717,632</u>	<u>\$ 487,876,416</u>
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES:			
Accounts payable	\$ 13,696,850	\$ 402,199	\$ 14,099,049
Accrued payroll	16,659,046	2,107,111	18,766,157
Due to other funds of the primary government	7,614,567	1,166,633	8,781,200
Due to component units	1,091,984	5,300	1,097,284
Deferred revenue	267,972,907	62,187,419	330,160,326
Other liabilities	5,484,161	-	5,484,161
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>312,519,515</u>	<u>65,868,662</u>	<u>378,388,177</u>
FUND BALANCES:			
Reserved for imprest cash and inventories	977,014	4,850	981,864
Reserved for capital improvements	1,999,945	-	1,999,945
Reserved for social programs	2,679,567	-	2,679,567
Reserved for public safety	116,542	-	116,542
Reserved for subsequent year budgetary appropriations	34,586,381	3,928,790	38,515,171
Reserved for subsequent year budgetary appropriations - encumbered	1,331,573	5,440	1,337,013
Unreserved:			
Undesignated	49,948,247	13,909,890	63,858,137
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>91,639,269</u>	<u>17,848,970</u>	<u>109,488,239</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 404,158,784</u>	<u>\$ 83,717,632</u>	<u>\$ 487,876,416</u>

See accompanying accountants' report.