

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
 COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

	<u>Page Numbers</u>
<u>INTRODUCTORY SECTION</u>	
Letter of Transmittal	i
Certificate of Achievement for Excellence in Financial Reporting	vii
Form of Government	viii
Organization Chart of The Metropolitan Government	ix
Elected Officials	x
Organization Chart of the Department of Finance	xi
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report	
Management's Discussion and Analysis	A - 1
<i>Basic Financial Statements</i>	
Statement of Net Assets	B - 2
Statement of Activities	B - 4
Balance Sheet - Governmental Funds	B - 6
Reconciliation of the Balance Sheet to the Statement of Net Assets - Governmental Funds	B - 8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	B - 10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Funds Balances of Governmental Funds to the Statement of Activities	B - 14
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	B - 16
Statement of Revenues, Expenditures, Encumbrances and Changes in Fund Balances - Budget and Actual (Non-GAAP) - General Purpose School Fund	B - 17
Statement of Net Assets - Proprietary Funds	B - 18
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Funds	B - 20
Statement of Cash Flows - Proprietary Funds	B - 22
Statement of Fiduciary Net Assets	B - 24
Statement of Changes in Fiduciary Net Assets	B - 25
Statement of Net Assets - Component Units	B - 26
Statement of Activities - Component Units	B - 34
Notes to the Financial Statements	B - 39
<i>Required Supplementary Information (Unaudited) - Condition Rating of Transportation Network</i>	B - 104
<i>Governmental Funds</i>	
Combining Balance Sheet - Nonmajor Governmental Funds	C - 2
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	C - 8
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - GSD General Purposes Debt Service Fund	C - 13
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - GSD School Purposes Debt Service Fund	C - 14
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - USD General Purposes Debt Service Fund	C - 15
Description of Nonmajor Governmental Funds	C - 16

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 TABLE OF CONTENTS (CONTINUED)

	<u>Page Numbers</u>
<i>Proprietary Funds</i>	
Combining Statement of Net Assets - Nonmajor Enterprise Funds	D - 2
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets - Nonmajor Enterprise Funds	D - 6
Combining Statement of Cash Flows - Nonmajor Enterprise Funds	D - 8
Combining Statement of Net Assets - Internal Service Funds	D - 12
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets - Internal Service Funds	D - 16
Combining Statement of Cash Flows - Internal Service Funds	D - 20
Description of Proprietary Funds	D - 27
<i>Fiduciary Funds</i>	
Combining Statement of Fiduciary Net Assets Fiduciary Funds - Pension (and Other Employee Benefit) Trust Funds	E - 2
Combining Statement of Fiduciary Net Assets Fiduciary Funds - Agency Funds	E - 4
Combining Statement of Changes in Fiduciary Net Assets Fiduciary Funds - Pension (and Other Employee Benefit) Trust Funds	E - 6
Combining Statement of Changes in Assets and Liabilities - Agency Funds	E - 8
Description of Fiduciary Funds	E - 11
<i>Component Units</i>	
Sports Authority Balance Sheet	F - 2
Reconciliation of the Balance Sheet to the Statement of Net Assets - Sports Authority	F - 3
Statement of Revenues, Expenditures and Changes in Fund Balances - Sports Authority	F - 4
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities - Sports Authority	F - 5
<i>Schedules</i>	
Schedule of Combining Balance Sheets - General Fund	G - 2
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - General Fund	G - 3
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	G - 4
Detailed Schedule of Expenditures and Other Financing Sources (Uses) - Budget and Actual - General Fund - General Services District	G - 6
Detailed Schedule of Expenditures and Other Financing Sources (Uses) - Budget and Actual - General Fund - Urban Services District	G - 10
Schedule of Delinquent Property Taxes Receivable - By Fund	G - 12
Schedule of Delinquent Property Taxes Receivable - By Type	G - 14
Schedule of Bonds and Notes Payable	G - 16
Future Principal and Interest Requirements of Bonds Payable	G - 20
Budgetary Schedule of Estimated Revenues and Fund Balances to Support Appropriations - 2002-2003 Fiscal Year	G - 26
Budgetary Schedule of Appropriations by Function and/or Funds - 2002-2003 Fiscal Year	G - 28
Budgetary Schedule of Requirements of the Debt Service Funds by Function - Debt Service Funds - 2002-2003 Fiscal Year	G - 29
Budgetary Schedule of Appropriations - School Funds - General Services District - 2002-2003 Fiscal Year	G - 31
Combined Schedule of Assets and Liabilities - Constitutional Officers	G - 32
Combined Schedule of Cash Receipts, Disbursements and Balances - Constitutional Officers	G - 34
Combined Schedule of Changes in Fee and Commission Accounts - Constitutional Officers	G - 36

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 TABLE OF CONTENTS (CONTINUED)

	<u>Page Numbers</u>
<u>STATISTICAL DATA (unaudited)</u>	
Analysis of Original (Including Supplemental) Assessment of All Taxable Property - Ten Year Summary	H - 2
Analysis of the Composition of Rates of Tax Levy - Ten Year Summary	H - 4
Analysis of Tax Levies and Collections - Ten Year Summary	H - 6
Principal Taxpayers	H - 8
Analysis of Revenues for General Governmental Funds Types - Ten Year Summary	H - 10
Analysis of Expenditures and Encumbrances for General Governmental Fund Types - (Non-GAAP) - Ten Year Summary	H - 12
Analysis, By Fund, of Investment Income - Ten Year Summary	H - 14
Ratio of Net General Obligation Debt to Assessed Value and Net Debt per Capita - General and Urban Service Districts - Ten Year Summary	H - 18
Computation of Net General Obligation Debt and Legal Debt Margin	H - 19
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures - Ten Year Summary	H - 20
Department of Water and Sewerage Services Revenue Bond Coverage - Water and Sewer Bonds - Ten Year Summary	H - 21
Schedule of Insurance	H - 22
Summary of Salaries and Surety Bonds of Principal Officials	H - 23
Demographic Statistics	H - 24
Construction and Bank Deposits - Ten Year Summary	H - 26
Miscellaneous Statistics	H - 28