

The Metropolitan Government of Nashville and Davidson County, Tennessee

Comprehensive Annual Financial Report

For the Year Ended June 30, 2003

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ANALYSIS, BY FUND, OF INVESTMENT INCOME

Unaudited - See Accompanying Accountants' Report

	Ten Year Summary			
	2003	2002	2001	2000
GOVERNMENTAL FUNDS				
General Fund	\$ 1,123,885	\$ 1,793,043	\$ 2,634,827	\$ 2,435,785
General Purpose School	684,915	694,412	1,119,380	749,217
GSD General Purposes Debt Service	1,158,414	1,948,763	2,771,990	2,936,946
GSD School Purposes Debt Service	1,332,540	2,170,950	2,776,710	2,137,572
USD General Purposes Debt Service	203	333,230	217,955	343,433
Total major funds	4,299,957	6,940,398	9,520,862	8,602,953
Nonmajor governmental funds:				
Metropolitan Action Commission	29,684	13,105	5,284	11,822
General Government Services	89,940	169,543	309,954	334,972
Recreational and Cultural Services	8,807	18,397	51,729	57,258
General Fund 4% Reserve	852,445	960,082	1,599,518	1,273,130
Law Enforcement and Justice Services	418,069	674,158	779,729	653,508
Solid Waste	95,601	93,191	372,840	416,574
Stormwater Operations	6,120	713	-	-
Library Services	40,772	66,537	131,775	119,200
Health Services	7,895	22,482	30,461	10,143
Public Welfare Services	328	240	7,402	53
Natural Disaster Recovery	5	129	54,311	2,032
Education Services	223,794	337,954	628,719	553,263
Infrastructure Services	4,583	6,189	1,509	-
Nashville Career Advancement Center	3,277	5,577	20,616	1,919
District Energy System Development	41,531	-	-	-
Correctional Facility Revenue Bonds	23,670	36,701	126,187	113,566
GSD Capital Projects	1,196,176	2,537,552	5,569,533	8,684,937
Education Capital Projects	934,215	4,729,859	1,731,561	2,336,082
USD Capital Projects	6,568	303,436	174,493	16,992
General Government Permanent Funds	63,368	48,674	-	-
Education Permanent Funds	4,179	5,885	-	-
Total nonmajor governmental funds	4,051,027	10,030,404	11,595,621	14,585,451
Total governmental funds	8,350,984	16,970,802	21,116,483	23,188,404
PROPRIETARY FUNDS				
Enterprise funds:				
Department of Water and Sewerage Services	8,712,562	13,492,125	19,065,879	15,788,900
Other enterprise funds:				
Nashville Convention Center	35,612	48,462	106,990	91,511
Board of Fair Commissioners	138,174	213,984	488,949	451,314
Farmers Market	18,225	25,028	42,721	32,908
Police Secondary Employment	6,352	5,933	422	4,333
Surplus Property Auction	141	-	-	-
Total enterprise funds	8,911,066	13,785,532	19,704,961	16,368,966
Internal service funds:				
Central Printing	7,068	13,294	30,228	30,595
Office of Fleet Management	102,867	-	-	-
Motor Pool	-	148,789	305,797	398,836
Information Systems	15,312	2,503	56,393	106,122
Radio Shop	50,785	30,328	35,325	40,230
School Self Insurance	62,780	83,192	139,195	112,984
General Government Self Insurance	475,808	677,711	1,233,901	1,117,412
School Professional Employee Insurance	47,777	73,821	409,643	360,357
Employees' Medical Benefit	44,750	130,435	477,250	305,104
Schools Central Storeroom	2,143	264	773	2,932
Metro Postal Service	1,872	4,490	8,606	9,114
Facilities Planning and Construction	10,264	-	-	-
Treasury Management	2,491	-	18	-
Total internal service funds	823,917	1,164,827	2,697,129	2,483,686
Total proprietary funds	9,734,983	14,950,359	22,402,090	18,852,652

	1999	1998	1997	1996	1995	1994
\$	3,960,366	\$ 2,790,543	\$ 3,489,548	\$ 4,219,487	\$ 3,599,665	\$ 1,456,772
	1,268,234	1,603,547	1,741,411	1,584,514	1,547,430	694,631
	2,278,432	2,839,590	2,005,808	1,676,270	2,137,732	1,059,963
	1,500,573	1,294,173	1,040,316	885,015	1,058,828	443,725
	433,511	530,328	488,771	528,691	610,045	422,445
	<u>9,441,116</u>	<u>9,058,181</u>	<u>8,765,854</u>	<u>8,893,977</u>	<u>8,953,700</u>	<u>4,077,536</u>
	9,415	17,940	6,776	1,499	-	-
	520,133	446,212	352,127	358,356	311,644	228,327
	40,467	64,604	60,671	68,599	29,841	47,177
	1,065,889	1,134,183	1,006,782	1,146,234	986,394	469,047
	580,628	422,037	322,308	268,372	207,993	112,340
	416,610	608,683	814,296	807,911	970,366	772,707
	-	-	-	-	-	-
	31,475	11,162	10,413	9,694	9,332	5,632
	166	-	-	-	-	-
	-	-	-	-	-	-
	688	-	-	-	-	-
	487,985	580,302	520,674	607,541	454,080	291,167
	-	-	-	-	-	-
	1,606	3,648	2,379	255	-	-
	-	-	-	-	-	-
	108,591	143,319	316,368	264,046	199,679	2
	7,415,797	11,260,527	8,738,207	3,721,893	3,194,254	977,699
	1,460,702	1,536,029	1,827,853	4,524,412	2,660,365	13,158
	24,752	119,270	161,342	251,973	154,516	107,362
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>12,164,904</u>	<u>16,347,916</u>	<u>14,140,196</u>	<u>12,030,785</u>	<u>9,178,464</u>	<u>3,024,618</u>
	<u>21,606,020</u>	<u>25,406,097</u>	<u>22,906,050</u>	<u>20,924,762</u>	<u>18,132,164</u>	<u>7,102,154</u>
	14,554,859	14,065,120	17,906,697	16,041,128	13,426,299	12,720,393
	64,840	72,766	76,069	50,122	41,797	16,273
	396,834	396,462	335,715	307,737	240,756	113,731
	14,477	3,930	-	18,680	49,263	34,574
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>15,031,010</u>	<u>14,538,278</u>	<u>18,318,481</u>	<u>16,417,667</u>	<u>13,758,115</u>	<u>12,884,971</u>
	25,483	27,190	24,624	20,635	17,718	8,467
	-	-	-	-	-	-
	533,743	556,242	436,511	308,287	191,830	82,994
	112,548	116,500	120,516	104,897	95,965	35,019
	24,436	24,672	21,846	26,271	16,941	5,246
	103,853	96,517	59,792	45,908	15,141	12,261
	992,726	1,061,500	945,492	879,366	682,303	404,703
	444,883	405,550	549,621	567,679	486,134	272,089
	214,447	185,690	233,216	399,164	402,005	223,749
	-	-	-	1,123	3,437	2,486
	4,932	8,076	7,366	7,144	7,582	2,634
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>2,457,051</u>	<u>2,481,937</u>	<u>2,398,984</u>	<u>2,360,474</u>	<u>1,919,056</u>	<u>1,049,648</u>
	<u>17,488,061</u>	<u>17,020,215</u>	<u>20,717,465</u>	<u>18,778,141</u>	<u>15,677,171</u>	<u>13,934,619</u>

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ANALYSIS, BY FUND, OF INVESTMENT INCOME (CONTINUED)

Unaudited - See Accompanying Accountants' Report
Ten Year Summary

	2003	2002	2001	2000
<u>FIDUCIARY FUNDS</u>				
General Government Expendable Trusts	\$ -	\$ -	\$ 1,016	\$ 934
School Nonexpendable Trusts	-	-	11,225	10,648
General Government Nonexpendable Trusts	-	-	11,923	11,562
Library Stanton Endowment Trust	-	-	2,309	885
Joseph B. Knowles Trust	-	-	35,677	40,684
Davidson County Employees' Retirement	-	-	139	85
Metropolitan Employees' Benefit Trust	24,143,217	29,512,470	28,692,924	259,093,239
Employees' Pension and Insurance	12,985	13,812	31,712	-
Teachers' Retirement Plan	3,017,670	5,642,235	4,234,386	29,682,800
School Expendable Trusts	-	-	1,122	1,091
Closed City Plan	-	427	316	105
Teachers' Civil Service and Pension	9,113	11,838	16,810	-
Metropolitan Employees' Flexible Benefits Plan	15,546	33,086	3,624	1,057
Employee Deferred Compensation Plan	-	-	-	-
Total fiduciary funds	<u>27,198,531</u>	<u>35,213,868</u>	<u>33,043,183</u>	<u>288,843,090</u>
<u>COMPONENT UNITS</u>				
Governmental Types:				
Nashville District Management Corporation	2,127	7,577	25,908	23,820
Sports Authority	321,233	936,573	2,330,867	1,418,850
Proprietary Types:				
Hospital Authority:				
Bordeaux Hospital	165,924	208,616	361,075	367,529
Metropolitan Development and Housing Agency	1,338,482	2,156,694	2,386,482	1,786,109
Electric Power Board	3,196,028	7,371,988	6,478,484	6,332,734
Metropolitan Transit Authority	44,031	87,425	50,339	32,399
Nashville Thermal Transfer Corporation	52,236	206,155	1,220,107	1,043,420
Metropolitan Nashville Airport Authority	3,583,967	3,949,999	6,593,176	4,304,079
Emergency Communications District	49,498	95,516	138,521	132,751
Industrial Development Board	6,269	6,647	9,814	9,337
Nashville Public Television Council, Incorporated	-	-	-	-
WPLN Educational Foundation	-	-	-	-
Total component units	<u>8,759,795</u>	<u>15,027,190</u>	<u>19,594,773</u>	<u>15,451,028</u>
GRAND TOTAL	<u>\$ 54,044,293</u>	<u>\$ 82,162,219</u>	<u>\$ 96,156,529</u>	<u>\$ 346,335,174</u>

1999	1998	1997	1996	1995	1994
\$ 835	\$ 861	\$ 800	\$ 800	\$ 904	\$ 428
9,908	8,271	5,676	5,810	6,510	4,648
10,503	10,812	10,041	10,490	10,975	6,282
-	-	-	-	-	-
500,511	36,954	56,046	55,964	67,998	55,399
568	711	511	831	859	684
141,510,021	142,512,101	156,536,847	132,033,715	97,963,924	8,768,702
-	12,744	9,744	15,279	15,425	8,638
11,498,129	15,624,813	15,072,975	11,304,908	13,902,530	797,405
1,008	1,020	895	886	1,229	794
770	1,692	867	2,163	1,767	7,468
-	11,533	10,562	15,396	14,812	7,108
377	-	-	-	-	-
12,594,002	-	-	-	-	-
<u>166,126,632</u>	<u>158,221,512</u>	<u>171,704,964</u>	<u>143,446,242</u>	<u>111,986,933</u>	<u>9,657,556</u>
-	-	-	-	-	-
494,312	816,965	808,409	507,860	-	-
116,517	164,642	-	19,569	-	-
1,741,291	1,566,057	1,205,511	1,347,505	718,369	523,376
8,377,301	5,703,676	6,632,640	4,976,679	5,582,950	4,999,247
48,659	84,098	83,143	120,622	126,732	77,297
1,290,755	2,500,464	1,429,113	824,770	812,165	404,694
5,977,421	6,496,266	6,331,158	6,661,513	7,001,334	6,205,215
155,156	107,567	101,655	145,810	110,272	71,245
3,197	-	-	-	-	-
84,051	87,673	89,756	105,835	86,610	58,351
-	-	138,335	456,057	305,483	321,189
<u>18,288,660</u>	<u>17,527,408</u>	<u>16,819,720</u>	<u>15,166,220</u>	<u>14,743,915</u>	<u>12,660,614</u>
<u>\$ 223,509,373</u>	<u>\$ 218,175,232</u>	<u>\$ 232,148,199</u>	<u>\$ 198,315,365</u>	<u>\$ 160,540,183</u>	<u>\$ 43,354,943</u>