

THE METROPOLITAN GOVERNMENT
OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2005

Schedule begins on next page.

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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

	2005	2004	2003	2002
GOVERNMENTAL FUNDS				
General Fund	\$ 1,014,952	\$ 80,783	\$ 1,123,885	\$ 1,793,043
General Purpose School	358,074	84,415	684,915	694,412
GSD General Purposes Debt Service	1,147,309	314,728	1,158,414	1,948,763
GSD School Purposes Debt Service	1,371,162	379,557	1,332,540	2,170,950
USD General Purposes Debt Service	73,698	23,328	203	333,230
GSD Capital Projects	537,180	236,674	1,196,176	2,537,552
Total major funds	4,502,375	1,119,485	5,496,133	9,477,950
Nonmajor governmental funds:				
Metropolitan Action Commission	9,515	9,472	29,684	13,105
General Government Services	71,963	54,649	89,940	169,543
Recreational and Cultural Services	10,275	3,052	8,807	18,397
General Fund 4% Reserve	1,011,061	225,824	852,445	960,082
Law Enforcement and Justice Services	275,654	118,125	418,069	674,158
Solid Waste	156,236	31,936	95,601	93,191
Stormwater Operations	112,560	14,104	6,120	713
Library Services	27,101	9,095	40,772	66,537
Health Services	5,519	1,808	7,895	22,482
Public Welfare Services	791	9,466	328	240
Natural Disaster Recovery	-	-	5	129
Education Services	189,192	133,045	223,794	337,954
Infrastructure Services	35,617	2,754	4,583	6,189
Nashville Career Advancement Center	-	-	3,277	5,577
District Energy System Development	3,887	5,714	41,531	-
Public Works Services	3,776	(144)	-	-
Regulation and Inspection Services	-	-	-	-
Correctional Facility Revenue Bonds	20,893	6,482	23,670	36,701
Education Capital Projects	68,117	264,455	934,215	4,729,859
USD Capital Projects	2,065	4,688	6,568	303,436
General Government Permanent Funds	3,259	971	63,368	48,674
Education Permanent Funds	3,049	1,006	4,179	5,885
Total nonmajor governmental funds	2,010,530	896,502	2,854,851	7,492,852
Total governmental funds	6,512,905	2,015,987	8,350,984	16,970,802
PROPRIETARY FUNDS				
Enterprise funds:				
Department of Water and Sewerage Services	4,187,377	1,852,839	8,712,562	13,492,125
District Energy System	205,133	146,891	-	-
Other enterprise funds:				
Nashville Convention Center	27,917	8,605	35,612	48,462
Board of Fair Commissioners	108,360	34,544	138,174	213,984
Farmers Market	14,254	4,587	18,225	25,028
Police Secondary Employment	1,040	2,935	6,352	5,933
Surplus Property Auction	-	(1,137)	141	-
Total enterprise funds	4,544,081	2,049,264	8,911,066	13,785,532
Internal service funds:				
Central Printing	203	1,113	7,068	13,294
Office of Fleet Management	74,460	23,624	102,867	-
Motor Pool	-	-	-	148,789
Information Systems	-	240	15,312	2,503
Radio Shop	95,914	15,221	50,785	30,328

	2001	2000	1999	1998	1997	1996
\$	2,634,827	\$ 2,435,785	\$ 3,960,366	\$ 2,790,543	\$ 3,489,548	\$ 4,219,487
	1,119,380	749,217	1,268,234	1,603,547	1,741,411	1,584,514
	2,771,990	2,936,946	2,278,432	2,839,590	2,005,808	1,676,270
	2,776,710	2,137,572	1,500,573	1,294,173	1,040,316	885,015
	217,955	343,433	433,511	530,328	488,771	528,691
	5,569,533	8,684,937	7,415,797	11,260,527	8,738,207	3,721,893
	15,090,395	17,287,890	16,856,913	20,318,708	17,504,061	12,615,870
	5,284	11,822	9,415	17,940	6,776	1,499
	309,954	334,972	520,133	446,212	352,127	358,356
	51,729	57,258	40,467	64,604	60,671	68,599
	1,599,518	1,273,130	1,065,889	1,134,183	1,006,782	1,146,234
	779,729	653,508	580,628	422,037	322,308	268,372
	372,840	416,574	416,610	608,683	814,296	807,911
	-	-	-	-	-	-
	131,775	119,200	31,475	11,162	10,413	9,694
	30,461	10,143	166	-	-	-
	7,402	53	-	-	-	-
	54,311	2,032	688	-	-	-
	628,719	553,263	487,985	580,302	520,674	607,541
	1,509	-	-	-	-	-
	20,616	1,919	1,606	3,648	2,379	255
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	126,187	113,566	108,591	143,319	316,368	264,046
	1,731,561	2,336,082	1,460,702	1,536,029	1,827,853	4,524,412
	174,493	16,992	24,752	119,270	161,342	251,973
	-	-	-	-	-	-
	-	-	-	-	-	-
	6,026,088	5,900,514	4,749,107	5,087,389	5,401,989	8,308,892
	21,116,483	23,188,404	21,606,020	25,406,097	22,906,050	20,924,762
	19,065,879	15,788,900	14,554,859	14,065,120	17,906,697	16,041,128
	-	-	-	-	-	-
	106,990	91,511	64,840	72,766	76,069	50,122
	488,949	451,314	396,834	396,462	335,715	307,737
	42,721	32,908	14,477	3,930	-	18,680
	422	4,333	-	-	-	-
	-	-	-	-	-	-
	19,704,961	16,368,966	15,031,010	14,538,278	18,318,481	16,417,667
	30,228	30,595	25,483	27,190	24,624	20,635
	-	-	-	-	-	-
	305,797	398,836	533,743	556,242	436,511	308,287
	56,393	106,122	112,548	116,500	120,516	104,897
	35,325	40,230	24,436	24,672	21,846	26,271

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ANALYSIS, BY FUND, OF INVESTMENT INCOME (CONTINUED)

Unaudited - See Accompanying Accountants' Report
Ten Year Summary

	2005	2004	2003	2002
PROPRIETARY FUNDS (Continued)				
Internal service funds (continued):				
School Self Insurance	\$ 62,484	\$ 14,895	\$ 62,780	\$ 83,192
General Government Self Insurance	412,897	138,551	475,808	677,711
School Professional Employees' Insurance	214,105	(9,259)	47,777	73,821
Employees' Medical Benefit	312,940	54,478	44,750	130,435
Injured On Duty	-	-	-	-
Schools Central Storeroom	5,387	3,329	2,143	264
Metro Postal Service	3,603	212	1,872	4,490
Facilities Planning and Construction	13,511	5,191	10,264	-
Treasury Management	423	25	2,491	-
Technology Revolving	-	6,384	-	-
Human Resources	-	-	-	-
Finance Services	-	-	-	-
General Services	-	-	-	-
Total internal service funds	1,195,927	254,004	823,917	1,164,827
Total proprietary funds	5,740,008	2,303,268	9,734,983	14,950,359
FIDUCIARY FUNDS				
General Government Expendable Trusts	-	-	-	-
School Nonexpendable Trusts	-	-	-	-
General Government Nonexpendable Trusts	-	-	-	-
Library Stanton Endowment Trust	-	-	-	-
Joseph B. Knowles Trust	-	-	-	-
Davidson County Employees' Retirement	-	107	-	-
Metropolitan Employees' Benefit Trust	37,098,978	33,323,909	24,143,217	29,512,470
Employees' Pension and Insurance	5,411	3,513	12,985	13,812
Teachers' Retirement Plan	2,704,347	2,920,995	3,017,670	5,642,235
School Expendable Trusts	-	-	-	-
Closed City Plan	-	633	-	427
Teachers' Civil Service and Pension	4,194	2,546	9,113	11,838
Metropolitan Employees' Flexible Benefits Plan	29,172	521	15,546	33,086
Employee Deferred Compensation Plan	-	-	-	-
Education Flexible Benefits Plan	30	224	-	-
Total fiduciary funds	39,842,132	36,252,448	27,198,531	35,213,868
COMPONENT UNITS				
Governmental Types:				
Nashville District Management Corporation	1,745	2,271	2,127	7,577
Sports Authority	188,692	91,141	321,233	936,573
Proprietary Types:				
Hospital Authority:				
General Hospital	-	-	-	-
Bordeaux Long Term Care	68,408	27,660	165,924	208,616
Metropolitan Development and Housing Agency	635,227	696,216	1,338,482	2,156,694
Electric Power Board	5,875,815	1,373,676	3,196,028	7,371,988
Metropolitan Transit Authority	67,904	21,057	44,031	87,425
Nashville Thermal Transfer Corporation	9,649	104,248	52,236	206,155
Metropolitan Nashville Airport Authority	2,758,258	5,026,751	3,583,967	3,949,999
Emergency Communications District	23,538	25,502	49,498	95,516
Industrial Development Board	1,804	2,983	6,269	6,647
Nashville Public Television Council, Incorporated	-	-	-	-
WPLN Educational Foundation	-	-	-	-
Total component units	9,631,040	7,371,505	8,759,795	15,027,190
GRAND TOTAL	\$ 61,726,085	\$ 47,943,208	\$ 54,044,293	\$ 82,162,219

2001	2000	1999	1998	1997	1996
\$ 139,195	\$ 112,984	\$ 103,853	\$ 96,517	\$ 59,792	\$ 45,908
1,233,901	1,117,412	992,726	1,061,500	945,492	879,366
409,643	360,357	444,883	405,550	549,621	567,679
477,250	305,104	214,447	185,690	233,216	399,164
-	-	-	-	-	-
773	2,932	-	-	-	1,123
8,606	9,114	4,932	8,076	7,366	7,144
-	-	-	-	-	-
-	-	-	-	-	-
18	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,697,129</u>	<u>2,483,686</u>	<u>2,457,051</u>	<u>2,481,937</u>	<u>2,398,984</u>	<u>2,360,474</u>
<u>22,402,090</u>	<u>18,852,652</u>	<u>17,488,061</u>	<u>17,020,215</u>	<u>20,717,465</u>	<u>18,778,141</u>
1,016	934	835	861	800	800
11,225	10,648	9,908	8,271	5,676	5,810
11,923	11,562	10,503	10,812	10,041	10,490
2,309	885	-	-	-	-
35,677	40,684	500,511	36,954	56,046	55,964
139	85	568	711	511	831
28,692,924	259,093,239	141,510,021	142,512,101	156,536,847	132,033,715
31,712	-	-	12,744	9,744	15,279
4,234,386	29,682,800	11,498,129	15,624,813	15,072,975	11,304,908
1,122	1,091	1,008	1,020	895	886
316	105	770	1,692	867	2,163
16,810	-	-	11,533	10,562	15,396
3,624	1,057	377	-	-	-
-	-	12,594,002	-	-	-
-	-	-	-	-	-
<u>33,043,183</u>	<u>288,843,090</u>	<u>166,126,632</u>	<u>158,221,512</u>	<u>171,704,964</u>	<u>143,446,242</u>
25,908	23,820	-	-	-	-
2,330,867	1,418,850	494,312	816,965	808,409	507,860
-	-	-	-	-	-
361,075	367,529	116,517	164,642	-	19,569
2,386,482	1,786,109	1,741,291	1,566,057	1,205,511	1,347,505
6,478,484	6,332,734	8,377,301	5,703,676	6,632,640	4,976,679
50,339	32,399	48,659	84,098	83,143	120,622
1,220,107	1,043,420	1,290,755	2,500,464	1,429,113	824,770
6,593,176	4,304,079	5,977,421	6,496,266	6,331,158	6,661,513
138,521	132,751	155,156	107,567	101,655	145,810
9,814	9,337	3,197	-	-	-
-	-	84,051	87,673	89,756	105,835
-	-	-	-	138,335	456,057
<u>19,594,773</u>	<u>15,451,028</u>	<u>18,288,660</u>	<u>17,527,408</u>	<u>16,819,720</u>	<u>15,166,220</u>
<u>\$ 96,156,529</u>	<u>\$ 346,335,174</u>	<u>\$ 223,509,373</u>	<u>\$ 218,175,232</u>	<u>\$ 232,148,199</u>	<u>\$ 198,315,365</u>