

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2001

	Central Printing	Motor Pool	Information Systems	Radio Shop	School Self Insurance	General Government Self Insurance	School Professional Employee Insurance	Employees' Medical Benefit	Office Supply Storeroom	Metro Postal Service
OPERATING REVENUES:										
Revenue from operations	\$ 514,001	\$ 7,996,577	\$ 6,007,807	\$ 1,506,113	\$ -	\$ 4,726,647	\$ 23,317,554	\$ 30,467,903	\$ 1,297,638	\$ 641,322
Other	733	1,263	9,112	3,466	-	2,596	-	551,179	133	146
Total operating revenues	514,734	7,997,840	6,016,919	1,509,579	-	4,729,243	23,317,554	31,019,082	1,297,771	641,468
OPERATING EXPENSES:										
Personal services	360,405	1,367,606	4,299,805	823,983	9,263	745,273	-	-	82,206	203,027
Contractual services	57,302	788,920	1,795,102	468,853	5,517	454,305	1,547,814	2,631,318	2,771	596,647
Supplies and materials	156,652	3,520,708	199,584	392,221	-	-	-	-	1,218,150	743
Depreciation	45,202	2,648,429	420,750	1,060,078	-	-	-	-	374	4,785
Compensation for damages to property	-	-	-	-	472,509	1,549,000	-	-	-	-
Medical and insurance benefits	-	-	-	-	-	-	24,632,829	31,050,277	-	-
Other	7,828	107,953	431,209	23,799	819	899,383	-	-	-	-
Total operating expenses	627,989	8,413,616	7,146,450	2,768,934	488,108	3,647,961	26,180,643	33,681,595	1,303,501	805,182
OPERATING INCOME (LOSS)	(113,255)	(415,776)	(1,129,531)	(1,259,355)	(488,108)	1,081,282	(2,863,089)	(2,662,513)	(5,730)	(163,714)
NONOPERATING REVENUE (EXPENSE):										
Investment income	30,228	305,797	56,393	35,325	139,195	1,233,901	409,643	477,250	773	8,606
Interest expense	-	(21,418)	-	-	-	(7,006)	-	-	-	-
Gain (loss) on sale of property	(415)	152,404	-	-	-	-	-	(1,090)	-	-
Other	-	11,030	-	-	27,656	31,083	-	-	-	-
Total nonoperating revenue (expense)	29,813	469,231	34,975	35,325	166,851	1,257,978	409,643	477,250	(317)	8,606
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(83,442)	53,455	(1,094,556)	(1,224,030)	(321,257)	2,339,260	(2,453,446)	(2,185,263)	(6,047)	(155,108)
OPERATING TRANSFERS IN	-	19,563	500,000	-	500,000	3,432,833	-	229,931	-	151,324
OPERATING TRANSFERS OUT	-	-	(142,300)	-	-	(20,004)	-	(122,158)	(6,006)	(5,502)
OPERATING TRANSFERS FROM COMPONENT UNITS	-	-	-	-	-	22,400	-	-	-	22,400
OPERATING TRANSFERS TO COMPONENT UNITS	-	-	-	-	-	(897,696)	-	-	-	(897,696)
NET INCOME (LOSS)	(83,442)	73,018	(736,856)	(1,224,030)	158,739	490,808	(2,453,446)	(2,077,490)	(12,053)	(9,286)
RETAINED EARNINGS (DEFICIT), beginning of year	559,083	16,074,480	(1,850,997)	687,857	1,279,027	13,381,811	6,020,253	5,074,665	17,823	257,182
RETAINED EARNINGS (DEFICIT), end of year	\$ 475,641	\$ 16,147,498	\$ (2,587,853)	\$ (536,173)	\$ 1,437,766	\$ 13,872,619	\$ 3,566,807	\$ 2,997,175	\$ 5,770	\$ 247,896

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2001

	Radio Shop	School Self Insurance	General Government Self Insurance	School Professional Employee Insurance	Employees' Medical Benefit	Office Supply Storeroom	Metro Postal Service
OPERATING REVENUES:							
Revenue from operations	\$ 1,506,113	\$ -	\$ 4,726,647	\$ 23,317,554	\$ 30,467,903	\$ 1,297,638	\$ 641,322
Other	3,466	-	2,596	-	551,179	133	146
Total operating revenues	1,509,579	-	4,729,243	23,317,554	31,019,082	1,297,771	641,468
OPERATING EXPENSES:							
Personal services	823,983	9,263	745,273	-	-	82,206	203,027
Contractual services	468,853	5,517	454,305	1,547,814	2,631,318	2,771	596,647
Supplies and materials	392,221	-	-	-	-	1,218,150	743
Depreciation	1,060,078	-	-	-	-	374	4,785
Compensation for damages to property	-	472,509	1,549,000	-	-	-	-
Medical and insurance benefits	-	-	-	24,632,829	31,050,277	-	-
Other	23,799	819	899,383	-	-	-	-
Total operating expenses	2,768,934	488,108	3,647,961	26,180,643	33,681,595	1,303,501	805,182
OPERATING INCOME (LOSS)	(1,259,355)	(488,108)	1,081,282	(2,863,089)	(2,662,513)	(5,730)	(163,714)
NONOPERATING REVENUE (EXPENSE):							
Investment income	35,325	139,195	1,233,901	409,643	477,250	773	8,606
Interest expense	-	-	(7,006)	-	-	-	-
Gain (loss) on sale of property	-	-	-	-	(1,090)	-	-
Other	-	27,656	31,083	-	-	-	-
Total nonoperating revenue (expense)	35,325	166,851	1,257,978	409,643	477,250	(317)	8,606
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,224,030)	(321,257)	2,339,260	(2,453,446)	(2,185,263)	(6,047)	(155,108)
OPERATING TRANSFERS IN	-	500,000	3,432,833	-	229,931	-	151,324
OPERATING TRANSFERS OUT	-	-	(20,004)	-	(122,158)	(6,006)	(5,502)
OPERATING TRANSFERS FROM COMPONENT UNITS	-	-	22,400	-	-	-	22,400
OPERATING TRANSFERS TO COMPONENT UNITS	-	-	(897,696)	-	-	-	(897,696)
NET INCOME (LOSS)	(1,224,030)	158,739	490,808	(2,453,446)	(2,077,490)	(12,053)	(9,286)
RETAINED EARNINGS (DEFICIT), beginning of year	687,857	1,279,027	13,381,811	6,020,253	5,074,665	17,823	257,182
RETAINED EARNINGS (DEFICIT), end of year	\$ (536,173)	\$ 1,437,766	\$ 13,872,619	\$ 3,566,807	\$ 2,997,175	\$ 5,770	\$ 247,896

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2001

	Facilities Planning and Construction	Treasury Management	Total Internal Service Funds
OPERATING REVENUES:			
Revenue from operations	\$ 232,051	\$ 886,697	\$ 77,594,310
Other	-	-	568,628
Total operating revenues	232,051	886,697	78,162,938
OPERATING EXPENSES:			
Personal services	157,760	300,102	8,349,430
Contractual services	13,537	583,334	8,926,020
Supplies and materials	60,601	1,226	5,545,885
Depreciation	-	-	4,179,598
Compensation for damages to property	-	-	2,021,509
Medical and insurance benefits	-	-	55,683,106
Other	11,154	2,053	1,484,198
Total operating expenses	243,052	886,715	86,193,746
OPERATING INCOME (LOSS)	(11,001)	(18)	(8,030,808)
NONOPERATING REVENUE (EXPENSE):			
Investment income	-	18	2,697,129
Interest expense	-	-	(25,424)
Gain (loss) on sale of property	-	-	150,899
Other	-	-	69,769
Total nonoperating revenue (expense)	-	18	2,889,373
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(11,001)	-	(5,141,435)
OPERATING TRANSFERS IN	-	-	4,933,451
OPERATING TRANSFERS OUT	-	-	(4,701,759)
OPERATING TRANSFERS FROM COMPONENT UNITS	-	-	22,400
OPERATING TRANSFERS TO COMPONENT UNITS	-	-	(897,696)
NET INCOME (LOSS)	(11,001)	-	(5,885,039)
RETAINED EARNINGS (DEFICIT), beginning of year	-	-	41,501,184
RETAINED EARNINGS (DEFICIT), end of year	\$ (11,001)	\$ -	\$ 35,616,145

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.