

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS

For the Year Ended June 30, 2003

| | Balance June 30, 2002 | Additions | Deductions | Balance June 30, 2003 |
|---|--------------------------|----------------------|----------------------|--------------------------|
| <u>Richard R. Rooker, Circuit Court Clerk</u> | | | | |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 24,401,868 | \$ 50,057,839 | \$ 53,784,486 | \$ 20,675,221 |
| Other assets | 9,573 | - | 2,153 | 7,420 |
| Total assets | <u>\$ 24,411,441</u> | <u>\$ 50,057,839</u> | <u>\$ 53,786,639</u> | <u>\$ 20,682,641</u> |
| LIABILITIES: | | | | |
| Due to other funds of the primary government | \$ 29,900 | \$ - | \$ - | \$ 29,900 |
| Funds held in trust | 21,744,971 | 35,036,450 | 38,855,075 | 17,926,346 |
| Other liabilities | 2,636,570 | 15,021,389 | 14,931,564 | 2,726,395 |
| Total liabilities | <u>\$ 24,411,441</u> | <u>\$ 50,057,839</u> | <u>\$ 53,786,639</u> | <u>\$ 20,682,641</u> |
| <u>Claudia Bonnyman, Clerk and Master</u> | | | | |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 4,425,871 | \$ 13,465,272 | \$ 14,725,022 | \$ 3,166,121 |
| Investments | 14,797 | - | - | 14,797 |
| Other assets | 10,000 | - | 10,000 | - |
| Total assets | <u>\$ 4,450,668</u> | <u>\$ 13,465,272</u> | <u>\$ 14,735,022</u> | <u>\$ 3,180,918</u> |
| LIABILITIES: | | | | |
| Due to other funds of the primary government | \$ 3,400 | \$ - | \$ 1,656 | \$ 1,744 |
| Funds held in trust | 4,435,348 | 13,465,272 | 14,729,231 | 3,171,389 |
| Other liabilities | 11,920 | - | 4,135 | 7,785 |
| Total liabilities | <u>\$ 4,450,668</u> | <u>\$ 13,465,272</u> | <u>\$ 14,735,022</u> | <u>\$ 3,180,918</u> |
| <u>Bill Covington, County Clerk</u> | | | | |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 12,049 | \$ 98,378,155 | \$ 97,837,778 | \$ 552,426 |
| LIABILITIES: | | | | |
| Due to other funds of the primary government | \$ 9,362 | \$ 98,378,155 | \$ 97,837,752 | \$ 549,765 |
| Other liabilities | 2,687 | - | 26 | 2,661 |
| Total liabilities | <u>\$ 12,049</u> | <u>\$ 98,378,155</u> | <u>\$ 97,837,778</u> | <u>\$ 552,426</u> |
| <u>David Torrence, Criminal Court Clerk</u> | | | | |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 7,400,682 | \$ 9,610,699 | \$ 9,448,016 | \$ 7,563,365 |
| Investments | 631,245 | - | 114,870 | 516,375 |
| Total assets | <u>\$ 8,031,927</u> | <u>\$ 9,610,699</u> | <u>\$ 9,562,886</u> | <u>\$ 8,079,740</u> |
| LIABILITIES: | | | | |
| Due to other funds of the primary government | \$ 56,196 | \$ 6,171,921 | \$ 6,194,657 | \$ 33,460 |
| Funds held in trust | 6,588,883 | 11,923 | - | 6,600,806 |
| Other liabilities | 1,386,848 | 3,426,855 | 3,368,229 | 1,445,474 |
| Total liabilities | <u>\$ 8,031,927</u> | <u>\$ 9,610,699</u> | <u>\$ 9,562,886</u> | <u>\$ 8,079,740</u> |

The accompanying notes are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS (CONTINUED)

For the Year Ended June 30, 2003

| | Balance June 30, 2002 | Additions | Deductions | Balance June 30, 2003 |
|--|--------------------------|----------------------|----------------------|--------------------------|
| <u>Bill Garrett, County Register</u> | | | | |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 2,177,506 | \$ 26,168,773 | \$ 25,953,974 | \$ 2,392,305 |
| Other assets | 7,587 | 37,202 | 36,816 | 7,973 |
| Total assets | <u>\$ 2,185,093</u> | <u>\$ 26,205,975</u> | <u>\$ 25,990,790</u> | <u>\$ 2,400,278</u> |
| LIABILITIES: | | | | |
| Accounts payable | \$ 1,057 | \$ 13,508 | \$ 14,565 | \$ - |
| Due to other funds of the primary government | 316,457 | 3,475,784 | 3,400,979 | 391,262 |
| Other liabilities | 1,867,579 | 22,716,683 | 22,575,246 | 2,009,016 |
| Total liabilities | <u>\$ 2,185,093</u> | <u>\$ 26,205,975</u> | <u>\$ 25,990,790</u> | <u>\$ 2,400,278</u> |
| <u>Vic Lineweaver, Juvenile Court Clerk</u> | | | | |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 2,204,859 | \$ 7,199,973 | \$ 7,109,285 | \$ 2,295,547 |
| Other assets | 2,146 | 99 | - | 2,245 |
| Total assets | <u>\$ 2,207,005</u> | <u>\$ 7,200,072</u> | <u>\$ 7,109,285</u> | <u>\$ 2,297,792</u> |
| LIABILITIES: | | | | |
| Due to other funds of the primary government | \$ 91,399 | \$ 142,554 | \$ 165,742 | \$ 68,211 |
| Funds held in trust | 1,724,464 | 405,114 | 314,646 | 1,814,932 |
| Other liabilities | 391,142 | 6,652,404 | 6,628,897 | 414,649 |
| Total liabilities | <u>\$ 2,207,005</u> | <u>\$ 7,200,072</u> | <u>\$ 7,109,285</u> | <u>\$ 2,297,792</u> |
| <u>Transit Authority Revenue</u> | | | | |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ - | \$ 469 | \$ - | \$ 469 |
| Investments | - | 9,274,099 | 9,273,560 | 539 |
| Accounts receivable | 125,792 | 814,247 | 126,035 | 814,004 |
| Due from other funds of the primary government | 430 | 19,869,732 | 19,811,291 | 58,871 |
| Total assets | <u>\$ 126,222</u> | <u>\$ 29,958,547</u> | <u>\$ 29,210,886</u> | <u>\$ 873,883</u> |
| LIABILITIES: | | | | |
| Accounts payable | \$ 56,384 | \$ 10,351,936 | \$ 10,407,139 | \$ 1,181 |
| Due to component units | 69,409 | 872,702 | 69,409 | 872,702 |
| Other liabilities | 429 | - | 429 | - |
| Total liabilities | <u>\$ 126,222</u> | <u>\$ 11,224,638</u> | <u>\$ 10,476,977</u> | <u>\$ 873,883</u> |
| <u>Joseph B. Knowles Residents</u> | | | | |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 62,408 | \$ 264,312 | \$ 283,483 | \$ 43,237 |
| LIABILITIES: | | | | |
| Funds held in trust | <u>\$ 62,408</u> | <u>\$ 264,312</u> | <u>\$ 283,483</u> | <u>\$ 43,237</u> |

The accompanying notes are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS (CONTINUED)

For the Year Ended June 30, 2003

| | Balance June 30, 2002 | Additions | Deductions | Balance June 30, 2003 |
|--|--------------------------|-----------------------|-----------------------|--------------------------|
| <u>Sheriff Work Release and Inmate Trust</u> | | | | |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 312,758 | \$ 1,899,025 | \$ 1,780,212 | \$ 431,571 |
| LIABILITIES: | | | | |
| Funds held in trust | \$ 312,758 | \$ 1,899,025 | \$ 1,780,212 | \$ 431,571 |
| <u>Totals - All Agency Funds</u> | | | | |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 40,998,001 | \$ 207,044,517 | \$ 210,922,256 | \$ 37,120,262 |
| Investments | 646,042 | 9,274,099 | 9,388,430 | 531,711 |
| Accounts receivable | 125,792 | 814,247 | 126,035 | 814,004 |
| Due from other funds of the primary government | 430 | 19,869,732 | 19,811,291 | 58,871 |
| Other assets | 29,306 | 37,301 | 48,969 | 17,638 |
| Total assets | <u>\$ 41,799,571</u> | <u>\$ 237,039,896</u> | <u>\$ 240,296,981</u> | <u>\$ 38,542,486</u> |
| LIABILITIES: | | | | |
| Accounts payable | \$ 57,441 | \$ 10,365,444 | \$ 10,421,704 | \$ 1,181 |
| Due to other funds of the primary government | 506,714 | 108,168,414 | 107,600,786 | 1,074,342 |
| Due to component units | 69,409 | 872,702 | 69,409 | 872,702 |
| Funds held in trust | 34,868,832 | 51,082,096 | 55,962,647 | 29,988,281 |
| Other liabilities | 6,297,175 | 47,817,331 | 47,508,526 | 6,605,980 |
| Total liabilities | <u>\$ 41,799,571</u> | <u>\$ 218,305,987</u> | <u>\$ 221,563,072</u> | <u>\$ 38,542,486</u> |

The accompanying notes are an integral part of this financial statement.