

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.

Prepared by
DEPARTMENT OF FINANCE
David L. Manning, Director of Finance
Talia Lomax-O'dneal, Deputy Director
Gene Nolan, Associate Director

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET ASSETS
INTERNAL SERVICE FUNDS

For the Year Ended June 30, 2005

	Central Printing	Office of Fleet Management	Information Systems	Radio Shop
OPERATING REVENUES:				
Charges for services	\$ -	\$ 12,688,468	\$ 12,504,158	\$ 5,128,586
Other	-	403	-	-
Total operating revenues	<u>-</u>	<u>12,688,871</u>	<u>12,504,158</u>	<u>5,128,586</u>
OPERATING EXPENSES:				
Personal services	-	4,955,044	8,739,749	874,038
Contractual services	-	3,005,500	2,880,190	1,757,184
Supplies and materials	-	7,312,554	155,948	564,806
Depreciation	-	10,945,244	701,388	31,059
Compensation for damages to property	-	-	-	-
Medical and insurance benefits	-	-	-	-
Other	-	141,283	504,335	200,847
Total operating expenses	<u>-</u>	<u>26,359,625</u>	<u>12,981,610</u>	<u>3,427,934</u>
OPERATING INCOME (LOSS)	<u>-</u>	<u>(13,670,754)</u>	<u>(477,452)</u>	<u>1,700,652</u>
NONOPERATING REVENUE (EXPENSE):				
Investment income	203	74,460	-	95,914
Interest expense	-	-	(46,814)	-
Gain (loss) on sale of property	(110)	346,597	-	(63,173)
Other	-	51,302	-	-
Total nonoperating revenue (expense)	<u>93</u>	<u>472,359</u>	<u>(46,814)</u>	<u>32,741</u>
INCOME (LOSS) BEFORE TRANSFERS	93	(13,198,395)	(524,266)	1,733,393
CAPITAL GRANTS AND CONTRIBUTIONS	-	-	-	12,945
TRANSFERS IN	-	16,063,738	434,808	-
TRANSFERS OUT	(44,726)	-	-	-
CHANGE IN NET ASSETS	(44,633)	2,865,343	(89,458)	1,746,338
NET ASSETS, beginning of year, restated	<u>44,633</u>	<u>34,998,050</u>	<u>94,906</u>	<u>5,343,507</u>
NET ASSETS, end of year	<u>\$ -</u>	<u>\$ 37,863,393</u>	<u>\$ 5,448</u>	<u>\$ 7,089,845</u>

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET ASSETS
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2005

School Self Insurance	General Government Self Insurance	School Professional Employees' Insurance	Employees' Medical Benefit	Injured On Duty	School Central Storeroom	Metro Postal Service
\$ -	\$ 5,688,618	\$ 57,409,979	\$ 45,257,022	\$ -	\$ 1,279,097	\$ 916,922
-	16,962	-	587,404	-	-	-
-	5,705,580	57,409,979	45,844,426	-	1,279,097	916,922
14,218	490,305	-	-	-	995,943	231,971
56,987	618,540	2,598,215	2,741,478	-	105,645	619,924
-	4,261	-	-	-	1,143,836	3,450
-	-	-	-	-	-	3,831
1,547,806	2,064,189	-	-	-	-	-
-	-	48,561,857	39,791,928	9,546,666	-	-
3,024	1,987,441	-	10,000	20,821	30,515	-
1,622,035	5,164,736	51,160,072	42,543,406	9,567,487	2,275,939	859,176
(1,622,035)	540,844	6,249,907	3,301,020	(9,567,487)	(996,842)	57,746
62,484	412,897	214,105	312,940	-	5,387	3,603
-	-	-	-	(2,680)	-	-
-	-	-	-	-	-	-
106,232	81,840	-	-	-	-	-
168,716	494,737	214,105	312,940	(2,680)	5,387	3,603
(1,453,319)	1,035,581	6,464,012	3,613,960	(9,570,167)	(991,455)	61,349
-	-	-	-	-	-	-
500,000	225,051	-	1,323,879	3,650,730	-	-
(20,004)	(1,670,000)	-	(11,448)	(598,730)	-	(9,900)
(973,323)	(409,368)	6,464,012	4,926,391	(6,518,167)	(991,455)	51,449
2,785,548	18,438,511	9,458,824	12,927,881	-	1,445,255	246,795
\$ 1,812,225	\$ 18,029,143	\$ 15,922,836	\$ 17,854,272	\$ (6,518,167)	\$ 453,800	\$ 298,244

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET ASSETS
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2005

	Facilities Planning and Construction	Treasury Management	Technology Revolving	Human Resources
OPERATING REVENUES:				
Charges for services	\$ 1,372,553	\$ 1,081,779	\$ 981,707	\$ 3,748,800
Other	60	-	-	3,571
Total operating revenues	<u>1,372,613</u>	<u>1,081,779</u>	<u>981,707</u>	<u>3,752,371</u>
OPERATING EXPENSES:				
Personal services	1,190,238	800,656	-	4,150,626
Contractual services	293,973	266,019	7,012	1,850,761
Supplies and materials	20,846	17,909	1,109,503	75,272
Depreciation	1,070	1,911	33,718	-
Compensation for damages to property	-	-	-	-
Medical and insurance benefits	-	-	-	-
Other	7,677	2,824	1,039,719	21,897
Total operating expenses	<u>1,513,804</u>	<u>1,089,319</u>	<u>2,189,952</u>	<u>6,098,556</u>
OPERATING INCOME (LOSS)	<u>(141,191)</u>	<u>(7,540)</u>	<u>(1,208,245)</u>	<u>(2,346,185)</u>
NONOPERATING REVENUE (EXPENSE):				
Investment income	13,511	423	-	-
Interest expense	-	-	(18,030)	(21,643)
Gain (loss) on sale of property	-	-	-	-
Other	-	-	-	-
Total nonoperating revenue (expense)	<u>13,511</u>	<u>423</u>	<u>(18,030)</u>	<u>(21,643)</u>
INCOME (LOSS) BEFORE TRANSFERS	(127,680)	(7,117)	(1,226,275)	(2,367,828)
CAPITAL GRANTS AND CONTRIBUTIONS	-	8,598	-	-
TRANSFERS IN	87	-	3,000,000	3,087,614
TRANSFERS OUT	-	-	(363,558)	-
CHANGE IN NET ASSETS	(127,593)	1,481	1,410,167	719,786
NET ASSETS, beginning of year, restated	<u>925,060</u>	<u>(4,769)</u>	<u>(901,505)</u>	<u>(366,268)</u>
NET ASSETS, end of year	<u>\$ 797,467</u>	<u>\$ (3,288)</u>	<u>\$ 508,662</u>	<u>\$ 353,518</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET ASSETS
INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2005

Finance Services	General Services	Total Internal Service Funds
\$ 7,036,260	\$ 10,622,539	\$ 165,716,488
-	5,127	613,527
<u>7,036,260</u>	<u>10,627,666</u>	<u>166,330,015</u>
5,995,852	3,620,525	32,059,165
937,218	8,076,358	25,815,004
74,231	303,825	10,786,441
15,360	9,532	11,743,113
-	-	3,611,995
-	-	97,900,451
194,017	12,062	4,176,462
<u>7,216,678</u>	<u>12,022,302</u>	<u>186,092,631</u>
<u>(180,418)</u>	<u>(1,394,636)</u>	<u>(19,762,616)</u>
-	-	1,195,927
(32,808)	(34,131)	(156,106)
-	(25,830)	257,484
-	55	239,429
<u>(32,808)</u>	<u>(59,906)</u>	<u>1,536,734</u>
(213,226)	(1,454,542)	(18,225,882)
127,544	2,480	151,567
252,500	201,701	28,740,108
-	-	(2,718,366)
166,818	(1,250,361)	7,947,427
<u>(497,929)</u>	<u>(328,246)</u>	<u>84,610,253</u>
<u>\$ (331,111)</u>	<u>\$ (1,578,607)</u>	<u>\$ 92,557,680</u>

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