

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
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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS

For the Year Ended June 30, 2005

	Balance June 30, 2004	Additions	Deductions	Balance June 30, 2005
<u>Richard R. Rooker, Circuit Court Clerk</u>				
ASSETS:				
Cash and cash equivalents	\$ 18,567,117	\$ 60,020,942	\$ 58,640,498	\$ 19,947,561
Other assets	10,828	-	600	10,228
Total assets	<u>\$ 18,577,945</u>	<u>\$ 60,020,942</u>	<u>\$ 58,641,098</u>	<u>\$ 19,957,789</u>
LIABILITIES:				
Due to other funds of the primary government	\$ 30,650	-	\$ 30,650	\$ -
Funds held in trust	15,431,882	30,949,738	29,087,213	17,294,407
Other liabilities	3,115,413	29,071,204	29,523,235	2,663,382
Total liabilities	<u>\$ 18,577,945</u>	<u>\$ 60,020,942</u>	<u>\$ 58,641,098</u>	<u>\$ 19,957,789</u>
<u>Cristi Scott, Clerk and Master</u>				
ASSETS:				
Cash and cash equivalents	\$ 3,174,089	\$ 25,981,731	\$ 21,435,628	\$ 7,720,192
Investments	14,797	-	-	14,797
Total assets	<u>\$ 3,188,886</u>	<u>\$ 25,981,731</u>	<u>\$ 21,435,628</u>	<u>\$ 7,734,989</u>
LIABILITIES:				
Due to other funds of the primary government	\$ 10,074	-	\$ 10,074	\$ -
Funds held in trust	3,169,929	25,981,731	21,419,479	7,732,181
Other liabilities	8,883	-	6,075	2,808
Total liabilities	<u>\$ 3,188,886</u>	<u>\$ 25,981,731</u>	<u>\$ 21,435,628</u>	<u>\$ 7,734,989</u>
<u>Bill Covington, County Clerk</u>				
ASSETS:				
Cash and cash equivalents	\$ 575,147	\$ 120,570,027	\$ 121,145,174	\$ -
LIABILITIES:				
Due to other funds of the primary government	\$ 575,147	\$ 120,570,027	\$ 121,145,174	\$ -
<u>David Torrence, Criminal Court Clerk</u>				
ASSETS:				
Cash and cash equivalents	\$ 7,689,856	\$ 9,894,815	\$ 9,216,487	\$ 8,368,184
Investments	199,118	242,365	-	441,483
Total assets	<u>\$ 7,888,974</u>	<u>\$ 10,137,180</u>	<u>\$ 9,216,487</u>	<u>\$ 8,809,667</u>
LIABILITIES:				
Due to other funds of the primary government	\$ 77,621	\$ 6,136,623	\$ 6,214,244	\$ -
Funds held in trust	6,852,339	979,799	-	7,832,138
Other liabilities	959,014	3,020,758	3,002,243	977,529
Total liabilities	<u>\$ 7,888,974</u>	<u>\$ 10,137,180</u>	<u>\$ 9,216,487</u>	<u>\$ 8,809,667</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, 2005

	Balance June 30, 2004	Additions	Deductions	Balance June 30, 2005
<u>Bill Garrett, County Register</u>				
ASSETS:				
Cash and cash equivalents	\$ 2,966,071	\$ 30,797,545	\$ 30,764,086	\$ 2,999,530
Other assets	9,899	12,633	-	22,532
Total assets	<u>\$ 2,975,970</u>	<u>\$ 30,810,178</u>	<u>\$ 30,764,086</u>	<u>\$ 3,022,062</u>
LIABILITIES:				
Due to other funds of the primary government	\$ 447,473	\$ 5,664,598	\$ 6,112,071	\$ -
Other liabilities	2,528,497	25,145,580	24,652,015	3,022,062
Total liabilities	<u>\$ 2,975,970</u>	<u>\$ 30,810,178</u>	<u>\$ 30,764,086</u>	<u>\$ 3,022,062</u>
 <u>Vic Lineweaver, Juvenile Court Clerk</u>				
ASSETS:				
Cash and cash equivalents	\$ 2,353,417	\$ 6,997,461	\$ 7,046,869	\$ 2,304,009
Other assets	2,021	25	-	2,046
Total assets	<u>\$ 2,355,438</u>	<u>\$ 6,997,486</u>	<u>\$ 7,046,869</u>	<u>\$ 2,306,055</u>
LIABILITIES:				
Due to other funds of the primary government	\$ 77,521	\$ 421,402	\$ 498,923	\$ -
Funds held in trust	1,833,645	261,777	233,322	1,862,100
Other liabilities	444,272	5,725,465	5,725,782	443,955
Total liabilities	<u>\$ 2,355,438</u>	<u>\$ 6,408,644</u>	<u>\$ 6,458,027</u>	<u>\$ 2,306,055</u>
 <u>Transit Authority Revenue</u>				
ASSETS:				
Cash and cash equivalents	\$ 455	\$ 695	\$ 455	\$ 695
Investments	534	8,243,838	8,243,574	798
Accounts receivable	1,613,566	3,009,065	1,614,491	3,008,140
Due from other funds of the primary government	40,116	19,918,751	19,958,867	-
Total assets	<u>\$ 1,654,671</u>	<u>\$ 31,172,349</u>	<u>\$ 29,817,387</u>	<u>\$ 3,009,633</u>
LIABILITIES:				
Accounts payable	\$ 233,676	\$ 13,545,108	\$ 11,142,654	\$ 2,636,130
Due to component units	1,420,995	372,514	1,420,006	373,503
Total liabilities	<u>\$ 1,654,671</u>	<u>\$ 13,917,622</u>	<u>\$ 12,562,660</u>	<u>\$ 3,009,633</u>
 <u>Joseph B. Knowles Residents</u>				
ASSETS:				
Cash and cash equivalents	<u>\$ 20,865</u>	<u>\$ 6,792</u>	<u>\$ 2,261</u>	<u>\$ 25,396</u>
LIABILITIES:				
Funds held in trust	<u>\$ 20,865</u>	<u>\$ 6,792</u>	<u>\$ 2,261</u>	<u>\$ 25,396</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, 2005

	Balance June 30, 2004	Additions	Deductions	Balance June 30, 2005
<u>Sheriff Work Release and Inmate Trust</u>				
ASSETS:				
Cash and cash equivalents	\$ 529,282	\$ 2,050,603	\$ 2,024,486	\$ 555,399
LIABILITIES:				
Funds held in trust	\$ 529,282	\$ 2,050,603	\$ 2,024,486	\$ 555,399
 <u>Totals - All Agency Funds</u>				
ASSETS:				
Cash and cash equivalents	\$ 35,876,299	\$ 256,320,611	\$ 250,275,944	\$ 41,920,966
Investments	214,449	8,486,203	8,243,574	457,078
Accounts receivable	1,613,566	3,009,065	1,614,491	3,008,140
Due from other funds of the primary government	40,116	19,918,751	19,958,867	-
Other assets	22,748	12,658	600	34,806
Total assets	<u>\$ 37,767,178</u>	<u>\$ 287,747,288</u>	<u>\$ 280,093,476</u>	<u>\$ 45,420,990</u>
LIABILITIES:				
Accounts payable	\$ 233,676	\$ 13,545,108	\$ 11,142,654	\$ 2,636,130
Due to other funds of the primary government	1,218,486	132,792,650	134,011,136	-
Due to component units	1,420,995	372,514	1,420,006	373,503
Funds held in trust	27,837,942	60,230,440	52,766,761	35,301,621
Other liabilities	7,056,079	62,963,007	62,909,350	7,109,736
Total liabilities	<u>\$ 37,767,178</u>	<u>\$ 269,903,719</u>	<u>\$ 262,249,907</u>	<u>\$ 45,420,990</u>

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