

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

June 30, 2006

| <u>ASSETS</u> | <u>Central Printing</u> | <u>Office of Fleet Management</u> | <u>Information Systems</u> | <u>Radio Shop</u> |
|---|-----------------------------|---|--------------------------------|-----------------------|
| CURRENT ASSETS: | | | | |
| Cash and cash equivalents | \$ - | \$ 1,865,759 | \$ 2,029,173 | \$ 4,011,916 |
| Investments | - | 1,196,879 | 1,297,825 | 2,532,706 |
| Accounts receivable | - | 12,178 | 12,011 | 20,149 |
| Accrued interest receivable | - | 9,793 | 10,589 | 18,093 |
| Due from other funds of the primary government | - | 344,943 | 1,763,181 | 346,736 |
| Due from component units | - | - | 5,669 | - |
| Inventories of supplies | - | 1,283,276 | - | 183,376 |
| Other current assets | - | - | 27,130 | - |
| Total current assets | - | 4,712,828 | 5,145,578 | 7,112,976 |
| CAPITAL ASSETS: | | | | |
| Buildings and improvements | - | 65,041 | 172,167 | 126,643 |
| Furniture, machinery and equipment | - | 105,242,845 | 6,134,506 | 1,209,625 |
| Construction work in progress | - | - | - | 984,775 |
| Less accumulated depreciation | - | (74,552,015) | (5,976,324) | (427,752) |
| Capital assets - net | - | 30,755,871 | 330,349 | 1,893,291 |
| Total assets | - | 35,468,699 | 5,475,927 | 9,006,267 |
| <u>LIABILITIES AND NET ASSETS</u> | | | | |
| CURRENT LIABILITIES: | | | | |
| Accounts payable | - | 1,441,518 | 718,738 | 256,451 |
| Accrued payroll | - | 704,679 | 1,357,228 | 133,610 |
| Claims payable | - | - | - | - |
| Due to other funds of the primary government | - | 7,824 | 2,642,218 | 2,616 |
| Total current liabilities | - | 2,154,021 | 4,718,184 | 392,677 |
| NET ASSETS: | | | | |
| Invested in capital assets, net of related debt | - | 30,755,871 | 330,349 | 1,893,291 |
| Unrestricted | - | 2,558,807 | 427,394 | 6,720,299 |
| Total net assets | \$ - | \$ 33,314,678 | \$ 757,743 | \$ 8,613,590 |

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS (CONTINUED)

June 30, 2006

| <u>School Self Insurance</u> | <u>General Government Self Insurance</u> | <u>School Professional Employees' Insurance</u> | <u>Employees' Medical Benefit</u> | <u>Injured on Duty</u> | <u>School Central Storeroom</u> | <u>Metro Postal Service</u> |
|----------------------------------|--|---|---|----------------------------|---|-------------------------------------|
| \$ 2,117,152 | \$ 14,866,572 | \$ 12,579,254 | \$ 7,736,317 | \$ 1,990,429 | \$ - | \$ 203,953 |
| 1,358,147 | 9,534,617 | 8,054,371 | 4,956,832 | 1,223,252 | - | 130,835 |
| - | - | - | 8,358 | - | - | 166 |
| 9,118 | 63,885 | 55,758 | 56,098 | - | - | 847 |
| - | 201,893 | 1,348,528 | 1,998,679 | - | 468,193 | 76,790 |
| - | - | - | - | - | - | 699 |
| - | - | - | - | - | 425,593 | - |
| - | - | 1,446,987 | - | - | - | 69,962 |
| <u>3,484,417</u> | <u>24,666,967</u> | <u>23,484,898</u> | <u>14,756,284</u> | <u>3,213,681</u> | <u>893,786</u> | <u>483,252</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>3,484,417</u> | <u>24,666,967</u> | <u>23,484,898</u> | <u>14,756,284</u> | <u>3,213,681</u> | <u>893,786</u> | <u>483,252</u> |
| 7,787 | 96,366 | 1,475,717 | 2,089,999 | 910,766 | 15,262 | 54,677 |
| - | - | - | - | - | 141,921 | 33,369 |
| 1,135,369 | 6,645,371 | 4,451,206 | 3,784,000 | 3,241,999 | - | - |
| - | 10,665 | 1,174 | 193,437 | 150,843 | 340,266 | 64 |
| <u>1,143,156</u> | <u>6,752,402</u> | <u>5,928,097</u> | <u>6,067,436</u> | <u>4,303,608</u> | <u>497,449</u> | <u>88,110</u> |
| - | - | - | - | - | - | - |
| <u>2,341,261</u> | <u>17,914,565</u> | <u>17,556,801</u> | <u>8,688,848</u> | <u>(1,089,927)</u> | <u>396,337</u> | <u>395,142</u> |
| <u>\$ 2,341,261</u> | <u>\$ 17,914,565</u> | <u>\$ 17,556,801</u> | <u>\$ 8,688,848</u> | <u>\$ (1,089,927)</u> | <u>\$ 396,337</u> | <u>\$ 395,142</u> |

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS (CONTINUED)

June 30, 2006

| <u>ASSETS</u> | <u>Real Property Services</u> | <u>Treasury Management</u> | <u>Technology Revolving</u> | <u>Human Resources</u> |
|---|-----------------------------------|--------------------------------|---------------------------------|----------------------------|
| CURRENT ASSETS: | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ 140,747 | \$ 278,491 |
| Investments | - | - | 90,289 | 178,625 |
| Accounts receivable | - | - | - | - |
| Accrued interest receivable | 112 | - | 713 | 2,332 |
| Due from other funds of the primary government | 932,958 | 428,006 | 291,029 | 737,406 |
| Due from component units | - | - | - | - |
| Inventories of supplies | - | - | - | - |
| Other current assets | - | 96,896 | - | 1,797 |
| Total current assets | 933,070 | 524,902 | 522,778 | 1,198,651 |
| CAPITAL ASSETS: | | | | |
| Buildings and improvements | - | - | - | - |
| Furniture, machinery and equipment | 5,350 | 17,195 | 5,519 | 14,103 |
| Construction work in progress | - | - | - | - |
| Less accumulated depreciation | (5,259) | (16,224) | (5,519) | (14,103) |
| Capital assets - net | 91 | 971 | - | - |
| Total assets | 933,161 | 525,873 | 522,778 | 1,198,651 |
| <u>LIABILITIES AND NET ASSETS</u> | | | | |
| CURRENT LIABILITIES: | | | | |
| Accounts payable | 6,740 | 12,702 | 306,028 | 499,086 |
| Accrued payroll | 109,533 | 68,915 | - | 544,820 |
| Claims payable | - | - | - | - |
| Due to other funds of the primary government | 48,013 | 451,049 | 26,456 | 25,805 |
| Total current liabilities | 164,286 | 532,666 | 332,484 | 1,069,711 |
| NET ASSETS: | | | | |
| Invested in capital assets, net of related debt | 91 | 971 | - | - |
| Unrestricted | 768,784 | (7,764) | 190,294 | 128,940 |
| Total net assets | \$ 768,875 | \$ (6,793) | \$ 190,294 | \$ 128,940 |

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS (CONTINUED)

June 30, 2006

| Finance Services | General Services | School Print Shop | Total Internal Service Funds |
|---------------------|-----------------------|----------------------|---------------------------------------|
| \$ 415,281 | \$ 250 | \$ 6,228 | \$ 48,241,522 |
| 265,535 | - | 3,996 | 30,823,909 |
| - | 2,346 | - | 55,208 |
| 2,533 | 1,865 | 17 | 231,753 |
| 4,790 | 141,410 | 62,638 | 9,147,180 |
| 251 | - | - | 6,619 |
| - | 250 | - | 1,892,495 |
| - | - | - | 1,642,772 |
| <u>688,390</u> | <u>146,121</u> | <u>72,879</u> | <u>92,041,458</u> |
| - | - | - | 363,851 |
| 216,153 | 65,946 | - | 112,911,242 |
| - | - | - | 984,775 |
| <u>(153,463)</u> | <u>(57,574)</u> | <u>-</u> | <u>(81,208,233)</u> |
| <u>62,690</u> | <u>8,372</u> | <u>-</u> | <u>33,051,635</u> |
| <u>751,080</u> | <u>154,493</u> | <u>72,879</u> | <u>125,093,093</u> |
| 7,210 | 1,013,521 | 6,296 | 8,918,864 |
| 891,376 | 643,890 | 53,770 | 4,683,111 |
| - | - | - | 19,257,945 |
| <u>22,575</u> | <u>1,222,816</u> | <u>6,933</u> | <u>5,152,754</u> |
| <u>921,161</u> | <u>2,880,227</u> | <u>66,999</u> | <u>38,012,674</u> |
| 62,690 | 8,372 | - | 33,051,635 |
| <u>(232,771)</u> | <u>(2,734,106)</u> | <u>5,880</u> | <u>54,028,784</u> |
| <u>\$ (170,081)</u> | <u>\$ (2,725,734)</u> | <u>\$ 5,880</u> | <u>\$ 87,080,419</u> |

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