



THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS  
NONMAJOR ENTERPRISE FUNDS

June 30, 2006

<u>ASSETS</u>	<u>Nashville Convention Center</u>	<u>Board of Fair Commissioners</u>	<u>Farmers Market</u>
<b>CURRENT ASSETS:</b>			
Cash and cash equivalents	\$ 1,416,868	\$ 3,012,598	\$ 281,488
Investments	907,313	1,892,399	180,381
Accounts receivable	343,268	42,590	-
Allowance for doubtful accounts	(45,792)	-	-
Accrued interest receivable	6,160	12,498	1,799
Due from other funds of the primary government	-	-	-
Other current assets	-	10,385	-
	<u>2,627,817</u>	<u>4,970,470</u>	<u>463,668</u>
<b>CAPITAL ASSETS:</b>			
Land	6,056,529	175,293	-
Buildings and improvements	50,012,877	7,554,537	638,030
Improvements other than buildings	50,220	3,307,254	160,949
Furniture, machinery and equipment	3,593,000	551,125	275,210
Property under capital lease	-	-	3,645,000
Construction work in progress	446,375	-	27,750
Accumulated depreciation	(24,000,810)	(6,971,603)	(1,585,629)
	<u>36,158,191</u>	<u>4,616,606</u>	<u>3,161,310</u>
Capital assets - net			
	<u>38,786,008</u>	<u>9,587,076</u>	<u>3,624,978</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  
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

June 30, 2006

<u>Police Secondary Employment</u>	<u>Surplus Property Auction</u>	<u>Municipal Auditorium</u>	<u>Police Impound</u>	<u>School Community Education</u>	<u>Total Nonmajor Enterprise Funds</u>
\$ 36,100	\$ 7,249	\$ 116,685	\$ 2,400	\$ 191,539	\$ 5,064,927
23,158	-	74,853	-	122,872	3,200,976
295,761	111,790	4,661	545	-	798,615
(43,833)	-	-	-	-	(89,625)
-	503	668	-	808	22,436
-	58,137	51,152	66,553	6,234	182,076
-	-	-	-	-	10,385
<u>311,186</u>	<u>177,679</u>	<u>248,019</u>	<u>69,498</u>	<u>321,453</u>	<u>9,189,790</u>
-	-	587,400	-	-	6,819,222
-	-	8,769,047	-	-	66,974,491
-	-	-	-	-	3,518,423
60,000	-	197,028	-	-	4,676,363
-	-	-	-	-	3,645,000
-	-	391,444	-	-	865,569
<u>(60,000)</u>	<u>-</u>	<u>(7,141,586)</u>	<u>-</u>	<u>-</u>	<u>(39,759,628)</u>
-	-	2,803,333	-	-	46,739,440
<u>311,186</u>	<u>177,679</u>	<u>3,051,352</u>	<u>69,498</u>	<u>321,453</u>	<u>55,929,230</u>

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NONMAJOR ENTERPRISE FUNDS (CONTINUED)

June 30, 2006

	Nashville Convention Center	Board of Fair Commissioners	Farmers Market
<u>LIABILITIES AND NET ASSETS</u>			
CURRENT LIABILITIES:			
Accounts payable	\$ 1,080,204	\$ 97,157	\$ 31,559
Accrued payroll	368,523	126,002	59,723
Due to other funds of the primary government	206,016	18,540	4,277
Due to component units	-	-	-
Customer deposits	-	63,501	11,498
Deferred revenue	533,260	69,948	-
Current portion of capital lease	-	-	160,000
Other current liabilities	-	-	-
	<u>2,188,003</u>	<u>375,148</u>	<u>267,057</u>
NONCURRENT LIABILITIES:			
Capitalized lease obligations	-	-	1,620,000
	<u>-</u>	<u>-</u>	<u>1,620,000</u>
Total liabilities	<u>2,188,003</u>	<u>375,148</u>	<u>1,887,057</u>
NET ASSETS:			
Invested in capital assets, net of related debt	36,158,191	4,616,606	1,381,310
Unrestricted	439,814	4,595,322	356,611
	<u>\$ 36,598,005</u>	<u>\$ 9,211,928</u>	<u>\$ 1,737,921</u>

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June 30, 2006

<u>Police Secondary Employment</u>	<u>Surplus Property Auction</u>	<u>Municipal Auditorium</u>	<u>Police Impound</u>	<u>School Community Education</u>	<u>Total Nonmajor Enterprise Funds</u>
\$ 344	\$ 28,589	\$ 79,513	\$ 86,096	\$ 6,213	\$ 1,409,675
19,826	78,279	140,847	189,069	89,541	1,071,810
154,533	220,553	69,206	2,387,912	2,860	3,063,897
-	233	-	-	-	233
-	-	-	-	-	74,999
-	-	6,000	-	-	609,208
-	-	-	-	-	160,000
14,204	-	-	-	-	14,204
<u>188,907</u>	<u>327,654</u>	<u>295,566</u>	<u>2,663,077</u>	<u>98,614</u>	<u>6,404,026</u>
-	-	-	-	-	1,620,000
-	-	-	-	-	1,620,000
<u>188,907</u>	<u>327,654</u>	<u>295,566</u>	<u>2,663,077</u>	<u>98,614</u>	<u>8,024,026</u>
-	-	2,803,333	-	-	44,959,440
122,279	(149,975)	(47,547)	(2,593,579)	222,839	2,945,764
<u>\$ 122,279</u>	<u>\$ (149,975)</u>	<u>\$ 2,755,786</u>	<u>\$ (2,593,579)</u>	<u>\$ 222,839</u>	<u>\$ 47,905,204</u>

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