

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

June 30, 2007

<u>ASSETS</u>	<u>Office of Fleet Management</u>	<u>Information Systems</u>	<u>Radio Shop</u>
CURRENT ASSETS:			
Cash and cash equivalents	\$ 2,092,453	\$ 4,174,377	\$ 5,414,791
Accounts receivable	1,940	31,934	78,727
Accrued interest receivable	3,529	18,886	21,560
Due from other funds of the primary government	1,366,791	690,202	139,969
Due from component units	-	8,046	-
Inventories of supplies	1,139,862	-	286,265
Other current assets	-	-	-
Total current assets	4,604,575	4,923,445	5,941,312
CAPITAL ASSETS:			
Buildings and improvements	65,041	172,167	126,643
Furniture, machinery and equipment	116,235,208	7,061,297	2,630,424
Construction work in progress	-	953,026	-
Less accumulated depreciation	(83,629,974)	(6,280,650)	(692,232)
Capital assets - net	<u>32,670,275</u>	<u>1,905,840</u>	<u>2,064,835</u>
Total assets	37,274,850	6,829,285	8,006,147
<u>LIABILITIES AND NET ASSETS</u>			
CURRENT LIABILITIES:			
Accounts payable	2,220,801	1,699,810	87,705
Accrued payroll	769,490	1,327,991	138,033
Claims payable	-	-	-
Due to other funds of the primary government	14,194	437	5,903
Total current liabilities	3,004,485	3,028,238	231,641
NET ASSETS (DEFICIT):			
Invested in capital assets, net of related debt	32,670,275	1,905,840	2,064,835
Unrestricted	<u>1,600,090</u>	<u>1,895,207</u>	<u>5,709,671</u>
Total net assets (deficit)	\$ 34,270,365	\$ 3,801,047	\$ 7,774,506

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, 2007

<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>
\$ 3,623,962	\$ 27,963,131	\$ 20,124,802	\$ 13,372,965	\$ 2,046,047	\$ 49,913	\$ 355,759
-	-	4,717	14,161	-	-	-
13,988	108,716	78,578	53,485	4,816	-	1,311
-	204,841	10,786	1,562,384	2,704,325	15,952	84,574
-	-	-	-	-	-	596
-	-	-	-	-	375,804	-
-	-	1,446,987	-	-	-	2,509
<u>3,637,950</u>	<u>28,276,688</u>	<u>21,665,870</u>	<u>15,002,995</u>	<u>4,755,188</u>	<u>441,669</u>	<u>444,749</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,637,950</u>	<u>28,276,688</u>	<u>21,665,870</u>	<u>15,002,995</u>	<u>4,755,188</u>	<u>441,669</u>	<u>444,749</u>
29,594	600,618	1,959,491	1,507,955	1,961,206	34,464	53,192
-	-	-	-	-	123,483	35,515
851,929	8,007,479	4,717,150	3,958,000	2,973,000	-	-
-	2,723,613	1,570	-	179,280	16,251	-
<u>881,523</u>	<u>11,331,710</u>	<u>6,678,211</u>	<u>5,465,955</u>	<u>5,113,486</u>	<u>174,198</u>	<u>88,707</u>
-	-	-	-	-	-	-
2,756,427	16,944,978	14,987,659	9,537,040	(358,298)	267,471	356,042
<u>\$ 2,756,427</u>	<u>\$ 16,944,978</u>	<u>\$ 14,987,659</u>	<u>\$ 9,537,040</u>	<u>\$ (358,298)</u>	<u>\$ 267,471</u>	<u>\$ 356,042</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, 2007

<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	\$ 1,254,231	\$ 57,367	\$ 321,422	\$ 1,692,228
Accounts receivable	-	3,497	3,575	-
Accrued interest receivable	3,378	-	1,705	7,466
Due from other funds of the primary government	318,404	162,156	-	538,752
Due from component units	-	2,475	-	-
Inventories of supplies	-	-	-	-
Other current assets	-	7,507	-	-
Total current assets	1,576,013	233,002	326,702	2,238,446
CAPITAL ASSETS:				
Buildings and improvements	-	-	-	-
Furniture, machinery and equipment	5,350	17,195	5,519	14,103
Construction work in progress	-	-	-	-
Less accumulated depreciation	(5,350)	(17,195)	(5,519)	(14,103)
Capital assets - net	-	-	-	-
Total assets	1,576,013	233,002	326,702	2,238,446
<u>LIABILITIES AND NET ASSETS</u>				
CURRENT LIABILITIES:				
Accounts payable	4,057	1,312	194,947	641,658
Accrued payroll	126,200	60,306	-	588,089
Claims payable	-	-	-	-
Due to other funds of the primary government	61,873	178,177	13,314	6,501
Total current liabilities	192,130	239,795	208,261	1,236,248
NET ASSETS (DEFICIT):				
Invested in capital assets, net of related debt	-	-	-	-
Unrestricted	1,383,883	(6,793)	118,441	1,002,198
Total net assets (deficit)	\$ 1,383,883	\$ (6,793)	\$ 118,441	\$ 1,002,198

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, 2007

Finance Services	General Services	School Print Shop	Total Internal Service Funds
\$ 1,079,351	\$ -	\$ 36,183	\$ 83,658,982
-	973	-	139,524
3,258	3,212	96	323,984
7,716	41,618	191,200	8,039,670
-	-	-	11,117
-	-	-	1,801,931
-	-	-	1,457,003
<u>1,090,325</u>	<u>45,803</u>	<u>227,479</u>	<u>95,432,211</u>
-	13,685	-	377,536
206,851	120,412	320,238	126,616,597
-	-	-	953,026
<u>(190,428)</u>	<u>(64,170)</u>	<u>(216,791)</u>	<u>(91,116,412)</u>
<u>16,423</u>	<u>69,927</u>	<u>103,447</u>	<u>36,830,747</u>
<u>1,106,748</u>	<u>115,730</u>	<u>330,926</u>	<u>132,262,958</u>
33,343	932,823	31,491	11,994,467
987,118	809,468	59,485	5,025,178
-	-	-	20,507,558
<u>10,457</u>	<u>797,236</u>	<u>7,736</u>	<u>4,016,542</u>
<u>1,030,918</u>	<u>2,539,527</u>	<u>98,712</u>	<u>41,543,745</u>
16,423	69,927	103,447	36,830,747
<u>59,407</u>	<u>(2,493,724)</u>	<u>128,767</u>	<u>53,888,466</u>
<u>\$ 75,830</u>	<u>\$ (2,423,797)</u>	<u>\$ 232,214</u>	<u>\$ 90,719,213</u>

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