

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, 2007

	Office of Fleet Management	Information Systems	Radio Shop
OPERATING REVENUES:			
Charges for services	\$ 17,306,162	\$ 22,953,051	\$ 2,404,689
Other	-	-	-
Total operating revenues	<u>17,306,162</u>	<u>22,953,051</u>	<u>2,404,689</u>
OPERATING EXPENSES:			
Personal services	5,540,198	8,870,759	909,149
Contractual services	3,320,451	4,585,890	1,877,943
Supplies and materials	10,050,647	698,121	446,679
Depreciation	12,216,556	336,331	264,480
Compensation for damages to property	-	-	-
Medical and insurance benefits	-	-	-
Other	57,210	1,271,734	46,503
Total operating expenses	<u>31,185,062</u>	<u>15,762,835</u>	<u>3,544,754</u>
OPERATING INCOME (LOSS)	<u>(13,878,900)</u>	<u>7,190,216</u>	<u>(1,140,065)</u>
NONOPERATING REVENUE (EXPENSE):			
Investment income	59,590	174,817	300,981
Interest expense	-	-	-
Gain (loss) on sale of property	214,978	(64)	-
Other	263,350	-	-
Total nonoperating revenue (expense)	<u>537,918</u>	<u>174,753</u>	<u>300,981</u>
INCOME (LOSS) BEFORE TRANSFERS	(13,340,982)	7,364,969	(839,084)
CAPITAL GRANTS AND CONTRIBUTIONS	-	10,460	-
TRANSFERS IN	14,299,394	2,261,300	-
TRANSFERS OUT	<u>(2,725)</u>	<u>(6,593,425)</u>	<u>-</u>
CHANGE IN NET ASSETS	955,687	3,043,304	(839,084)
NET ASSETS (DEFICIT), beginning of year	<u>33,314,678</u>	<u>757,743</u>	<u>8,613,590</u>
NET ASSETS (DEFICIT), end of year	<u>\$ 34,270,365</u>	<u>\$ 3,801,047</u>	<u>\$ 7,774,506</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, 2007

School Self Insurance	General Government Self Insurance	School Professional Employees' Insurance	Employees' Medical Benefit	Injured On Duty	School Central Storeroom	Metro Postal Service
\$ -	\$ 17,151,684	\$ 57,314,996	\$ 48,997,752	\$ -	\$ 1,382,941	\$ 1,013,340
-	749	-	743,619	19,233	-	-
-	17,152,433	57,314,996	49,741,371	19,233	1,382,941	1,013,340
27,185	763,432	77,561	-	-	917,027	270,425
43,472	554,276	2,718,549	2,762,114	1,885,168	87,550	782,040
-	33,594	-	-	-	509,364	14,062
-	-	-	-	-	-	-
214,994	3,551,712	-	-	-	-	-
-	-	57,951,072	48,315,303	9,379,438	-	-
1,783	2,322,451	-	-	-	1,662	1,419
287,434	7,225,465	60,747,182	51,077,417	11,264,606	1,515,603	1,067,946
(287,434)	9,926,968	(3,432,186)	(1,336,046)	(11,245,373)	(132,662)	(54,606)
168,656	1,450,018	863,044	668,744	159,702	-	15,506
-	-	-	-	-	-	-
-	-	-	-	-	3,796	-
53,948	13,848	-	-	-	-	-
222,604	1,463,866	863,044	668,744	159,702	3,796	15,506
(64,830)	11,390,834	(2,569,142)	(667,302)	(11,085,671)	(128,866)	(39,100)
-	-	-	-	-	-	-
500,000	226,879	-	1,515,494	11,817,300	-	-
(20,004)	(12,587,300)	-	-	-	-	-
415,166	(969,587)	(2,569,142)	848,192	731,629	(128,866)	(39,100)
2,341,261	17,914,565	17,556,801	8,688,848	(1,089,927)	396,337	395,142
\$ 2,756,427	\$ 16,944,978	\$ 14,987,659	\$ 9,537,040	\$ (358,298)	\$ 267,471	\$ 356,042

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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, 2007

	Real Property Services	Treasury Management	Technology Revolving	Human Resources
OPERATING REVENUES:				
Charges for services	\$ 2,279,655	\$ 1,282,683	\$ 1,430,925	\$ 7,168,406
Other	-	-	-	2,223
Total operating revenues	<u>2,279,655</u>	<u>1,282,683</u>	<u>1,430,925</u>	<u>7,170,629</u>
OPERATING EXPENSES:				
Personal services	1,331,537	677,221	-	4,039,315
Contractual services	318,441	223,595	4,080	2,145,294
Supplies and materials	15,597	5,558	3,296,457	54,904
Depreciation	91	971	-	-
Compensation for damages to property	-	-	-	-
Medical and insurance benefits	-	-	-	-
Other	26,800	21,350	935,220	97,716
Total operating expenses	<u>1,692,466</u>	<u>928,695</u>	<u>4,235,757</u>	<u>6,337,229</u>
OPERATING INCOME (LOSS)	<u>587,189</u>	<u>353,988</u>	<u>(2,804,832)</u>	<u>833,400</u>
NONOPERATING REVENUE (EXPENSE):				
Investment income	28,044	-	2,872	40,008
Interest expense	-	(15,088)	-	-
Gain (loss) on sale of property	-	-	-	-
Other	-	-	-	-
Total nonoperating revenue (expense)	<u>28,044</u>	<u>(15,088)</u>	<u>2,872</u>	<u>40,008</u>
INCOME (LOSS) BEFORE TRANSFERS	615,233	338,900	(2,801,960)	873,408
CAPITAL GRANTS AND CONTRIBUTIONS	-	-	-	-
TRANSFERS IN	-	-	3,089,981	-
TRANSFERS OUT	(225)	(338,900)	(359,874)	(150)
CHANGE IN NET ASSETS	615,008	-	(71,853)	873,258
NET ASSETS (DEFICIT), beginning of year	<u>768,875</u>	<u>(6,793)</u>	<u>190,294</u>	<u>128,940</u>
NET ASSETS (DEFICIT), end of year	<u>\$ 1,383,883</u>	<u>\$ (6,793)</u>	<u>\$ 118,441</u>	<u>\$ 1,002,198</u>

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

For the Year Ended June 30, 2007

Finance Services	General Services	School Print Shop	Total Internal Service Funds
\$ 9,129,952	\$ 22,201,486	\$ 1,080,976	\$ 213,098,698
-	1,046	-	766,870
<u>9,129,952</u>	<u>22,202,532</u>	<u>1,080,976</u>	<u>213,865,568</u>
7,009,499	5,585,847	440,564	36,459,719
1,716,133	14,386,861	230,873	37,642,730
70,781	488,452	205,672	15,889,888
44,948	6,596	15,855	12,885,828
-	-	-	3,766,706
-	-	-	115,645,813
54,076	389,437	80,540	5,307,901
<u>8,895,437</u>	<u>20,857,193</u>	<u>973,504</u>	<u>227,598,585</u>
<u>234,515</u>	<u>1,345,339</u>	<u>107,472</u>	<u>(13,733,017)</u>
14,268	41,540	165	3,987,955
-	(144,486)	(605)	(160,179)
(1,319)	-	-	217,391
(428)	-	-	330,718
<u>12,521</u>	<u>(102,946)</u>	<u>(440)</u>	<u>4,375,885</u>
247,036	1,242,393	107,032	(9,357,132)
-	-	119,302	129,762
-	736,744	-	34,447,092
(1,125)	(1,677,200)	-	(21,580,928)
<u>245,911</u>	<u>301,937</u>	<u>226,334</u>	<u>3,638,794</u>
<u>(170,081)</u>	<u>(2,725,734)</u>	<u>5,880</u>	<u>87,080,419</u>
<u>\$ 75,830</u>	<u>\$ (2,423,797)</u>	<u>\$ 232,214</u>	<u>\$ 90,719,213</u>

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