

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

June 30, 2008

<u>ASSETS</u>	<u>Office of Fleet Management</u>	<u>Information Systems</u>	<u>Radio Shop</u>
CURRENT ASSETS:			
Cash and cash equivalents	\$ -	\$ 4,413,748	\$ 3,490,129
Accounts receivable	10,315	39,171	77,175
Accrued interest receivable	-	6,950	6,142
Due from other funds of the primary government	1,184,620	356,375	256,582
Due from component units	-	5,489	-
Inventories of supplies	1,474,766	-	300,794
Other current assets	-	52,733	-
Total current assets	2,669,701	4,874,466	4,130,822
CAPITAL ASSETS:			
Buildings and improvements	65,041	172,167	126,643
Furniture, machinery and equipment	121,975,834	8,222,500	3,216,737
Construction work in progress	-	30,876	1,951,321
Less accumulated depreciation	(88,506,704)	(6,611,321)	(976,434)
Capital assets - net	<u>33,534,171</u>	<u>1,814,222</u>	<u>4,318,267</u>
Total assets	36,203,872	6,688,688	8,449,089
<u>LIABILITIES AND NET ASSETS</u>			
CURRENT LIABILITIES:			
Accounts payable	2,089,218	588,090	151,636
Accrued payroll	779,549	1,455,125	158,800
Claims payable	-	-	-
Due to other funds of the primary government	638,162	1,570	6,367
Total current liabilities	3,506,929	2,044,785	316,803
NET ASSETS (DEFICIT):			
Invested in capital assets, net of related debt	33,534,171	1,814,222	4,318,267
Unrestricted	(837,228)	2,829,681	3,814,019
Total net assets (deficit)	\$ 32,696,943	\$ 4,643,903	\$ 8,132,286

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, 2008

School Self Insurance	General Government Self Insurance	School Professional Employees' Insurance	Employees' Medical Benefit	Injured on Duty	School Central Storeroom	Metro Postal Service
\$ 3,863,072	\$ 24,074,024	\$ 15,175,895	\$ 23,370,079	\$ 4,865,104	\$ -	\$ 352,018
-	-	-	1,402,921	-	280	-
6,551	40,918	28,393	40,112	10,461	-	593
-	240,582	8,971	10,375,672	-	84,947	72,008
-	-	-	-	-	-	535
-	-	-	-	-	378,971	-
-	-	1,446,987	-	-	-	179,546
<u>3,869,623</u>	<u>24,355,524</u>	<u>16,660,246</u>	<u>35,188,784</u>	<u>4,875,565</u>	<u>464,198</u>	<u>604,700</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,869,623</u>	<u>24,355,524</u>	<u>16,660,246</u>	<u>35,188,784</u>	<u>4,875,565</u>	<u>464,198</u>	<u>604,700</u>
5,105	293,275	659,803	3,777,380	1,284,498	18,717	785
-	11,402	-	-	-	89,839	38,820
911,653	5,778,323	4,988,579	12,655,000	4,107,000	-	-
-	16,068	1,797	32,515	313,398	126,784	-
<u>916,758</u>	<u>6,099,068</u>	<u>5,650,179</u>	<u>16,464,895</u>	<u>5,704,896</u>	<u>235,340</u>	<u>39,605</u>
-	-	-	-	-	-	-
2,952,865	18,256,456	11,010,067	18,723,889	(829,331)	228,858	565,095
<u>\$ 2,952,865</u>	<u>\$ 18,256,456</u>	<u>\$ 11,010,067</u>	<u>\$ 18,723,889</u>	<u>\$ (829,331)</u>	<u>\$ 228,858</u>	<u>\$ 565,095</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS (CONTINUED)

June 30, 2008

<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	\$ -	\$ 93,633	\$ 123,371	\$ 2,873,844
Accounts receivable	-	-	6,804	-
Accrued interest receivable	-	80	111	5,112
Due from other funds of the primary government	443,880	105,558	1,610	362,364
Due from component units	-	-	-	-
Inventories of supplies	-	-	-	-
Other current assets	-	7,233	-	-
	<u>443,880</u>	<u>206,504</u>	<u>131,896</u>	<u>3,241,320</u>
Total current assets				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>443,880</u>	<u>206,504</u>	<u>131,896</u>	<u>3,241,320</u>
 <u>LIABILITIES AND NET ASSETS</u>				
CURRENT LIABILITIES:				
Accounts payable	3,870	233	37,254	400,830
Accrued payroll	46,137	70,238	-	158,377
Claims payable	-	-	-	-
Due to other funds of the primary government	75,312	179,515	-	3,666
	<u>125,319</u>	<u>249,986</u>	<u>37,254</u>	<u>562,873</u>
Total current liabilities				
NET ASSETS (DEFICIT):				
Invested in capital assets, net of related debt	-	-	-	-
Unrestricted	318,561	(43,482)	94,642	2,678,447
	<u>318,561</u>	<u>(43,482)</u>	<u>94,642</u>	<u>2,678,447</u>
Total net assets (deficit)	<u>\$ 318,561</u>	<u>\$ (43,482)</u>	<u>\$ 94,642</u>	<u>\$ 2,678,447</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, 2008

Finance Services	General Services	School Print Shop	Internal Audit	Total Internal Service Funds
\$ 1,414,997	\$ 1,926,043	\$ 533,239	\$ 853,145	\$ 87,422,341
-	20,508	1,320	-	1,558,494
2,660	4,724	930	1,471	155,208
-	85,383	106,167	-	13,684,719
-	-	-	-	6,024
-	-	-	-	2,154,531
-	-	-	-	1,686,499
<u>1,417,657</u>	<u>2,036,658</u>	<u>641,656</u>	<u>854,616</u>	<u>106,667,816</u>
-	251,396	-	-	615,247
189,350	128,685	320,238	5,351	134,100,862
-	-	-	-	1,982,197
<u>(189,350)</u>	<u>(76,621)</u>	<u>(232,645)</u>	<u>(3,700)</u>	<u>(96,638,942)</u>
-	303,460	87,593	1,651	40,059,364
<u>1,417,657</u>	<u>2,340,118</u>	<u>729,249</u>	<u>856,267</u>	<u>146,727,180</u>
16,205	1,568,644	21,286	2,999	10,919,828
253,456	540,810	60,160	28,279	3,690,992
-	-	-	-	28,440,555
<u>10,810</u>	<u>156,332</u>	<u>10,674</u>	<u>48,473</u>	<u>1,621,443</u>
<u>280,471</u>	<u>2,265,786</u>	<u>92,120</u>	<u>79,751</u>	<u>44,672,818</u>
-	303,460	87,593	1,651	40,059,364
<u>1,137,186</u>	<u>(229,128)</u>	<u>549,536</u>	<u>774,865</u>	<u>61,994,998</u>
<u>\$ 1,137,186</u>	<u>\$ 74,332</u>	<u>\$ 637,129</u>	<u>\$ 776,516</u>	<u>\$ 102,054,362</u>

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