

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, 2008

	Office of Fleet Management	Information Systems	Radio Shop
OPERATING REVENUES:			
Charges for services	\$ 18,013,091	\$ 23,350,863	\$ 3,814,684
Other	-	-	-
Total operating revenues	<u>18,013,091</u>	<u>23,350,863</u>	<u>3,814,684</u>
OPERATING EXPENSES:			
Personal services	5,605,976	9,320,144	988,715
Contractual services	3,493,283	4,629,993	1,848,245
Supplies and materials	11,648,566	359,779	526,134
Depreciation	12,716,378	472,725	284,201
Compensation for damages to property	-	-	-
Medical and insurance benefits	-	-	-
Other	69,317	1,524,932	25,482
Total operating expenses	<u>33,533,520</u>	<u>16,307,573</u>	<u>3,672,777</u>
OPERATING INCOME (LOSS)	<u>(15,520,429)</u>	<u>7,043,290</u>	<u>141,907</u>
NONOPERATING REVENUE (EXPENSE):			
Investment income	32,459	124,447	177,621
Interest expense	-	-	-
Gain (loss) on sale of property	172,927	-	-
Other	242,816	-	-
Total nonoperating revenue (expense)	<u>448,202</u>	<u>124,447</u>	<u>177,621</u>
INCOME (LOSS) BEFORE TRANSFERS	(15,072,227)	7,167,737	319,528
TRANSFERS IN	13,509,884	157,819	38,252
TRANSFERS OUT	<u>(11,079)</u>	<u>(6,482,700)</u>	<u>-</u>
CHANGE IN NET ASSETS	(1,573,422)	842,856	357,780
NET ASSETS (DEFICIT), beginning of year	<u>34,270,365</u>	<u>3,801,047</u>	<u>7,774,506</u>
NET ASSETS (DEFICIT), end of year	<u>\$ 32,696,943</u>	<u>\$ 4,643,903</u>	<u>\$ 8,132,286</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, 2008

School Self Insurance	General Government Self Insurance	School Professional Employees' Insurance	Employees' Medical Benefit	Injured On Duty	School Central Storeroom	Metro Postal Service
\$ -	\$ 18,605,102	\$ 59,927,914	\$ 108,476,019	\$ -	\$ 1,269,048	\$ 1,030,745
-	33,533	-	1,146,016	63,954	-	-
-	18,638,635	59,927,914	109,622,035	63,954	1,269,048	1,030,745
14,482	1,126,694	88,997	13,082	-	701,910	280,742
91,679	1,045,495	2,571,580	5,392,260	1,485,479	98,031	534,704
-	13,051	-	-	-	505,986	5,272
-	-	-	-	-	-	-
362,167	(442,934)	-	-	-	-	-
-	-	61,855,622	97,340,768	11,488,555	-	-
5,596	2,791,163	-	10,000	-	1,734	15,150
473,924	4,533,469	64,516,199	102,756,110	12,974,034	1,307,661	835,868
(473,924)	14,105,166	(4,588,285)	6,865,925	(12,910,080)	(38,613)	194,877
153,009	1,025,660	610,693	703,797	161,727	-	14,176
-	-	-	-	-	-	-
-	-	-	-	-	-	-
37,357	1,430	-	-	-	-	-
190,366	1,027,090	610,693	703,797	161,727	-	14,176
(283,558)	15,132,256	(3,977,592)	7,569,722	(12,748,353)	(38,613)	209,053
500,000	1,526,542	-	1,757,227	12,277,320	-	-
(20,004)	(15,347,320)	-	(140,100)	-	-	-
196,438	1,311,478	(3,977,592)	9,186,849	(471,033)	(38,613)	209,053
2,756,427	16,944,978	14,987,659	9,537,040	(358,298)	267,471	356,042
\$ 2,952,865	\$ 18,256,456	\$ 11,010,067	\$ 18,723,889	\$ (829,331)	\$ 228,858	\$ 565,095

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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, 2008

	Real Property Services	Treasury Management	Technology Revolving	Human Resources
OPERATING REVENUES:				
Charges for services	\$ 829,839	\$ 1,206,638	\$ 1,199,594	\$ 7,197,961
Other	-	-	-	5,105
Total operating revenues	<u>829,839</u>	<u>1,206,638</u>	<u>1,199,594</u>	<u>7,203,066</u>
OPERATING EXPENSES:				
Personal services	1,241,131	677,334	-	3,748,684
Contractual services	650,699	210,413	-	1,701,413
Supplies and materials	13,991	5,399	1,529,838	50,433
Depreciation	-	-	-	-
Compensation for damages to property	-	-	-	-
Medical and insurance benefits	-	-	-	-
Other	26,400	21,613	18,533	91,291
Total operating expenses	<u>1,932,221</u>	<u>914,759</u>	<u>1,548,371</u>	<u>5,591,821</u>
OPERATING INCOME (LOSS)	<u>(1,102,382)</u>	<u>291,879</u>	<u>(348,777)</u>	<u>1,611,245</u>
NONOPERATING REVENUE (EXPENSE):				
Investment income	37,135	632	-	65,004
Interest expense	-	-	(1,720)	-
Gain (loss) on sale of property	-	-	-	-
Other	-	-	-	-
Total nonoperating revenue (expense)	<u>37,135</u>	<u>632</u>	<u>(1,720)</u>	<u>65,004</u>
INCOME (LOSS) BEFORE TRANSFERS	(1,065,247)	292,511	(350,497)	1,676,249
TRANSFERS IN	-	-	326,698	-
TRANSFERS OUT	<u>(75)</u>	<u>(329,200)</u>	<u>-</u>	<u>-</u>
CHANGE IN NET ASSETS	(1,065,322)	(36,689)	(23,799)	1,676,249
NET ASSETS (DEFICIT), beginning of year	<u>1,383,883</u>	<u>(6,793)</u>	<u>118,441</u>	<u>1,002,198</u>
NET ASSETS (DEFICIT), end of year	<u>\$ 318,561</u>	<u>\$ (43,482)</u>	<u>\$ 94,642</u>	<u>\$ 2,678,447</u>

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COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
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INTERNAL SERVICE FUNDS (CONTINUED)

For the Year Ended June 30, 2008

Finance Services	General Services	School Print Shop	Internal Audit	Total Internal Service Funds
\$ 8,582,419	\$ 25,682,189	\$ 1,361,891	\$ 1,498,702	\$ 282,046,699
-	813	-	-	1,249,421
<u>8,582,419</u>	<u>25,683,002</u>	<u>1,361,891</u>	<u>1,498,702</u>	<u>283,296,120</u>
5,947,244	5,529,254	447,567	523,910	36,255,866
1,454,194	16,409,411	212,485	172,296	42,001,660
57,690	410,995	217,852	21,938	15,366,924
9,876	12,451	15,855	1,345	13,512,831
-	-	-	-	(80,767)
-	-	-	-	170,684,945
<u>67,969</u>	<u>462,804</u>	<u>76,567</u>	<u>16,968</u>	<u>5,225,519</u>
<u>7,536,973</u>	<u>22,824,915</u>	<u>970,326</u>	<u>736,457</u>	<u>282,966,978</u>
<u>1,045,446</u>	<u>2,858,087</u>	<u>391,565</u>	<u>762,245</u>	<u>329,142</u>
23,691	44,889	13,350	11,275	3,199,565
-	(49,229)	-	-	(50,949)
-	-	-	(3,551)	169,376
<u>(860)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,743</u>
<u>22,831</u>	<u>(4,340)</u>	<u>13,350</u>	<u>7,724</u>	<u>3,598,735</u>
1,068,277	2,853,747	404,915	769,969	3,927,877
-	703,082	-	6,547	30,803,371
<u>(6,921)</u>	<u>(1,058,700)</u>	<u>-</u>	<u>-</u>	<u>(23,396,099)</u>
1,061,356	2,498,129	404,915	776,516	11,335,149
<u>75,830</u>	<u>(2,423,797)</u>	<u>232,214</u>	<u>-</u>	<u>90,719,213</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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