

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS

For the Year Ended June 30, 2008

	Balance June 30, 2007	Additions	Deductions	Balance June 30, 2008
<u>Richard R. Rooker, Circuit Court Clerk</u>				
ASSETS:				
Cash and cash equivalents	\$ 22,429,040	\$ 64,333,388	\$ 64,912,245	\$ 21,850,183
Other assets	10,228	-	-	10,228
Total assets	<u>\$ 22,439,268</u>	<u>\$ 64,333,388</u>	<u>\$ 64,912,245</u>	<u>\$ 21,860,411</u>
LIABILITIES:				
Funds held in trust	\$ 16,031,927	\$ 39,713,069	\$ 38,211,133	\$ 17,533,863
Other liabilities	6,407,341	24,620,319	26,701,112	4,326,548
Total liabilities	<u>\$ 22,439,268</u>	<u>\$ 64,333,388</u>	<u>\$ 64,912,245</u>	<u>\$ 21,860,411</u>
 <u>Cristi Scott, Clerk and Master</u>				
ASSETS:				
Cash and cash equivalents	\$ 7,012,050	\$ 23,052,885	\$ 25,968,428	\$ 4,096,507
Mutual funds	13,527	-	1,087	12,440
Total assets	<u>\$ 7,025,577</u>	<u>\$ 23,052,885</u>	<u>\$ 25,969,515</u>	<u>\$ 4,108,947</u>
LIABILITIES:				
Funds held in trust	\$ 7,019,973	\$ 22,998,760	\$ 25,921,230	\$ 4,097,503
Other liabilities	5,604	54,125	48,285	11,444
Total liabilities	<u>\$ 7,025,577</u>	<u>\$ 23,052,885</u>	<u>\$ 25,969,515</u>	<u>\$ 4,108,947</u>
 <u>John Arriola, County Clerk</u>				
ASSETS:				
Cash and cash equivalents	\$ -	\$ 167,192,450	\$ 167,192,450	\$ -
LIABILITIES:				
Due to other funds of the primary government	\$ -	\$ 167,192,450	\$ 167,192,450	\$ -
 <u>David Torrence, Criminal Court Clerk</u>				
ASSETS:				
Cash and cash equivalents	\$ 9,740,823	\$ 14,407,257	\$ 14,174,235	\$ 9,973,845
Corporate bonds and notes	10,000	-	-	10,000
Mortgages and real estate	665,618	-	-	665,618
Total assets	<u>\$ 10,416,441</u>	<u>\$ 14,407,257</u>	<u>\$ 14,174,235</u>	<u>\$ 10,649,463</u>
LIABILITIES:				
Funds held in trust	\$ 8,602,921	\$ 317,017	\$ -	\$ 8,919,938
Other liabilities	1,813,520	14,090,240	14,174,235	1,729,525
Total liabilities	<u>\$ 10,416,441</u>	<u>\$ 14,407,257</u>	<u>\$ 14,174,235</u>	<u>\$ 10,649,463</u>

The accompanying notes are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS (CONTINUED)

For the Year Ended June 30, 2008

	Balance June 30, 2007	Additions	Deductions	Balance June 30, 2008
<u>Bill Garrett, County Register</u>				
ASSETS:				
Cash and cash equivalents	\$ 4,026,476	\$ 33,103,501	\$ 33,602,262	\$ 3,527,715
Other assets	148,690	-	92,918	55,772
Total assets	<u>\$ 4,175,166</u>	<u>\$ 33,103,501</u>	<u>\$ 33,695,180</u>	<u>\$ 3,583,487</u>
LIABILITIES:				
Due to other funds of the primary government	\$ -	\$ 5,301,232	\$ 5,301,232	\$ -
Other liabilities	4,175,166	27,802,269	28,393,948	3,583,487
Total liabilities	<u>\$ 4,175,166</u>	<u>\$ 33,103,501</u>	<u>\$ 33,695,180</u>	<u>\$ 3,583,487</u>
 <u>Vic Lineweaver, Juvenile Court Clerk</u>				
ASSETS:				
Cash and cash equivalents	<u>\$ 2,462,194</u>	<u>\$ 6,593,442</u>	<u>\$ 6,676,861</u>	<u>\$ 2,378,775</u>
LIABILITIES:				
Funds held in trust	\$ 2,084,505	\$ 251,287	\$ 287,555	\$ 2,048,237
Other liabilities	377,689	6,342,155	6,389,306	330,538
Total liabilities	<u>\$ 2,462,194</u>	<u>\$ 6,593,442</u>	<u>\$ 6,676,861</u>	<u>\$ 2,378,775</u>
 <u>Transit Authority Revenue</u>				
ASSETS:				
Cash and cash equivalents	<u>\$ 6,508</u>	<u>\$ -</u>	<u>\$ 6,508</u>	<u>\$ -</u>
LIABILITIES:				
Due to component units	<u>\$ 6,508</u>	<u>\$ -</u>	<u>\$ 6,508</u>	<u>\$ -</u>
 <u>Sold Property Tax Receivables</u>				
ASSETS:				
Cash and cash equivalents	\$ 633,046	\$ 31,617,924	\$ 31,787,054	\$ 463,916
Accounts receivable	71,144	-	71,144	-
Accrued interest receivable	-	16,679	14,144	2,535
Due from other funds of the primary government	-	1,664,554	-	1,664,554
Total assets	<u>\$ 704,190</u>	<u>\$ 33,299,157</u>	<u>\$ 31,872,342</u>	<u>\$ 2,131,005</u>
LIABILITIES:				
Funds held in trust	<u>\$ 704,190</u>	<u>\$ 33,299,157</u>	<u>\$ 31,872,342</u>	<u>\$ 2,131,005</u>

The accompanying notes are an integral part of this financial statement.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS (CONTINUED)

For the Year Ended June 30, 2008

	Balance June 30, 2007	Additions	Deductions	Balance June 30, 2008
<u>Sheriff Work Release and Inmate Trust</u>				
ASSETS:				
Cash and cash equivalents	\$ 663,470	\$ 3,418,875	\$ 3,373,805	\$ 708,540
LIABILITIES:				
Funds held in trust	\$ 663,470	\$ 3,418,875	\$ 3,373,805	\$ 708,540
 <u>Totals - All Agency Funds</u>				
ASSETS:				
Cash and cash equivalents	\$ 46,973,607	\$ 343,719,722	\$ 347,693,848	\$ 42,999,481
Investments:				
Corporate bonds and notes	10,000	-	-	10,000
Mortgages and real estate	665,618	-	-	665,618
Mutual funds	13,527	-	1,087	12,440
Accounts receivable	71,144	-	71,144	-
Accrued interest receivable	-	16,679	14,144	2,535
Due from other funds of the primary government	-	1,664,554	-	1,664,554
Other assets	158,918	-	92,918	66,000
Total assets	<u>\$ 47,892,814</u>	<u>\$ 345,400,955</u>	<u>\$ 347,873,141</u>	<u>\$ 45,420,628</u>
LIABILITIES:				
Due to other funds of the primary government	\$ -	\$ 172,493,682	\$ 172,493,682	\$ -
Due to component units	6,508	-	6,508	-
Funds held in trust	35,106,986	99,998,165	99,666,065	35,439,086
Other liabilities	12,779,320	72,909,108	75,706,886	9,981,542
Total liabilities	<u>\$ 47,892,814</u>	<u>\$ 345,400,955</u>	<u>\$ 347,873,141</u>	<u>\$ 45,420,628</u>

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