

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, 2009

	Office of Fleet Management	Information Systems	Radio Shop
OPERATING REVENUES:			
Charges for services	\$ 17,859,514	\$ 20,519,177	\$ 3,075,429
Other	-	-	-
Total operating revenues	<u>17,859,514</u>	<u>20,519,177</u>	<u>3,075,429</u>
OPERATING EXPENSES:			
Personal services	5,423,436	9,459,577	1,052,383
Contractual services	2,300,243	3,618,320	1,198,080
Supplies and materials	10,686,688	86,760	632,196
Depreciation	12,376,664	600,693	606,189
Compensation for damages to property	-	-	-
Medical and insurance benefits	-	-	-
Other	71,163	1,656,821	28,390
Total operating expenses	<u>30,858,194</u>	<u>15,422,171</u>	<u>3,517,238</u>
OPERATING INCOME (LOSS)	<u>(12,998,680)</u>	<u>5,097,006</u>	<u>(441,809)</u>
NONOPERATING REVENUE (EXPENSE):			
Investment income	-	59,729	50,102
Interest expense	(34,228)	-	-
Gain (loss) on sale of property	(373,239)	(28,033)	399
Other	261,040	-	-
Total nonoperating revenue (expense)	<u>(146,427)</u>	<u>31,696</u>	<u>50,501</u>
INCOME (LOSS) BEFORE TRANSFERS	(13,145,107)	5,128,702	(391,308)
TRANSFERS IN	10,561,961	1,030,605	37,300
TRANSFERS OUT	-	(5,960,700)	-
CHANGE IN NET ASSETS	(2,583,146)	198,607	(354,008)
NET ASSETS (DEFICIT), beginning of year	<u>32,696,943</u>	<u>4,643,903</u>	<u>8,132,286</u>
NET ASSETS (DEFICIT), end of year	<u>\$ 30,113,797</u>	<u>\$ 4,842,510</u>	<u>\$ 7,778,278</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, 2009

School Self Insurance	General Government Self Insurance	School Professional Employees' Insurance	Employees' Medical Benefit	Injured On Duty	School Central Storeroom	Metro Postal Service
\$ -	\$ 5,705,675	\$ 65,984,534	\$ 155,270,650	\$ 3,140,719	\$ 1,028,790	\$ 1,027,919
-	400,900	-	2,750,753	-	-	-
-	6,106,575	65,984,534	158,021,403	3,140,719	1,028,790	1,027,919
172,933	440,350	87,710	109,580	-	643,224	214,839
244,327	1,240,017	4,429,309	8,125,479	1,126,988	86,193	855,356
-	-	-	-	-	441,089	3,184
-	-	-	-	-	-	-
505,343	3,471,823	-	-	-	-	-
-	-	67,013,655	148,527,445	12,522,986	-	-
3,335	2,003,990	-	3,250	-	2,577	8,090
925,938	7,156,180	71,530,674	156,765,754	13,649,974	1,173,083	1,081,469
(925,938)	(1,049,605)	(5,546,140)	1,255,649	(10,509,255)	(144,293)	(53,550)
59,133	325,162	165,581	496,697	79,315	-	6,070
-	(35)	-	-	-	-	-
-	-	-	-	-	-	-
42,153	(1,643)	(599,929)	-	-	-	-
101,286	323,484	(434,348)	496,697	79,315	-	6,070
(824,652)	(726,121)	(5,980,488)	1,752,346	(10,429,940)	(144,293)	(47,480)
500,000	497,943	-	2,101,916	10,845,400	-	8,700
(6,668)	(2,056,900)	-	(140,100)	-	-	-
(331,320)	(2,285,078)	(5,980,488)	3,714,162	415,460	(144,293)	(38,780)
2,952,865	18,256,456	11,010,067	18,723,889	(829,331)	228,858	565,095
\$ 2,621,545	\$ 15,971,378	\$ 5,029,579	\$ 22,438,051	\$ (413,871)	\$ 84,565	\$ 526,315

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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, 2009

	Real Property Services	Treasury Management	Technology Revolving	Human Resources
OPERATING REVENUES:				
Charges for services	\$ -	\$ 1,130,617	\$ 323,882	\$ -
Other	-	-	-	-
Total operating revenues	<u>-</u>	<u>1,130,617</u>	<u>323,882</u>	<u>-</u>
OPERATING EXPENSES:				
Personal services	4,571	655,478	-	-
Contractual services	91	156,618	-	24,775
Supplies and materials	20,308	5,516	430,839	-
Depreciation	-	-	-	-
Compensation for damages to property	-	-	-	-
Medical and insurance benefits	-	-	-	-
Other	68	13,071	-	-
Total operating expenses	<u>25,038</u>	<u>830,683</u>	<u>430,839</u>	<u>24,775</u>
OPERATING INCOME (LOSS)	<u>(25,038)</u>	<u>299,934</u>	<u>(106,957)</u>	<u>(24,775)</u>
NONOPERATING REVENUE (EXPENSE):				
Investment income	929	-	2,258	38,526
Interest expense	-	(596)	-	-
Gain (loss) on sale of property	-	-	-	-
Other	-	-	-	(274,874)
Total nonoperating revenue (expense)	<u>929</u>	<u>(596)</u>	<u>2,258</u>	<u>(236,348)</u>
INCOME (LOSS) BEFORE TRANSFERS	(24,109)	299,338	(104,699)	(261,123)
TRANSFERS IN	-	13,800	-	-
TRANSFERS OUT	<u>(294,452)</u>	<u>(319,400)</u>	<u>-</u>	<u>(2,417,324)</u>
CHANGE IN NET ASSETS	(318,561)	(6,262)	(104,699)	(2,678,447)
NET ASSETS (DEFICIT), beginning of year	<u>318,561</u>	<u>(43,482)</u>	<u>94,642</u>	<u>2,678,447</u>
NET ASSETS (DEFICIT), end of year	<u>\$ -</u>	<u>\$ (49,744)</u>	<u>\$ (10,057)</u>	<u>\$ -</u>

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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, 2009

Finance Services	General Services	School Print Shop	Internal Audit	Total Internal Service Funds
\$ -	\$ 21,406,161	\$ 760,263	\$ -	\$ 297,233,330
-	655	-	-	3,152,308
-	21,406,816	760,263	-	300,385,638
-	3,301,435	424,163	-	21,989,679
18,631	15,859,271	94,685	13,601	39,391,984
6,557	282,928	158,110	-	12,754,175
-	28,830	19,378	-	13,631,754
-	-	-	-	3,977,166
-	-	-	-	228,064,086
-	323,388	20,688	-	4,134,831
25,188	19,795,852	717,024	13,601	323,943,675
(25,188)	1,610,964	43,239	(13,601)	(23,558,037)
16,176	21,830	9,502	11,211	1,342,221
-	(13,909)	-	-	(48,768)
-	-	-	-	(400,873)
(111,236)	(179,552)	-	(81,072)	(945,113)
(95,060)	(171,631)	9,502	(69,861)	(52,533)
(120,248)	1,439,333	52,741	(83,462)	(23,610,570)
-	526,962	-	-	26,124,587
(1,016,938)	(2,371,813)	-	(693,054)	(15,277,349)
(1,137,186)	(405,518)	52,741	(776,516)	(12,763,332)
1,137,186	74,332	637,129	776,516	102,054,362
\$ -	\$ (331,186)	\$ 689,870	\$ -	\$ 89,291,030

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