

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS

June 30, 2009

<u>ASSETS</u>	<u>Nashville Convention Center</u>	<u>Board of Fair Commissioners</u>	<u>Farmers Market</u>
CURRENT ASSETS:			
Cash and cash equivalents	\$ 2,938,120	\$ 2,210,541	\$ 202,270
Accounts receivable	476,595	18,057	21
Allowance for doubtful accounts	(33,477)	-	-
Accrued interest receivable	1,234	1,001	70
Due from other funds of the primary government	1,718,921	-	-
Other current assets	-	34,483	-
	<u>5,101,393</u>	<u>2,264,082</u>	<u>202,361</u>
CAPITAL ASSETS:			
Land	6,056,529	175,293	-
Buildings and improvements	52,668,319	8,945,500	376,745
Improvements other than buildings	50,220	3,743,643	151,939
Furniture, machinery and equipment	632,084	660,594	142,303
Property under capital lease	-	-	3,645,000
Construction work in progress	5,330	-	2,760,222
Accumulated depreciation	(24,883,946)	(8,119,810)	(1,630,015)
	<u>34,528,536</u>	<u>5,405,220</u>	<u>5,446,194</u>
Capital assets - net			
	<u>\$ 39,629,929</u>	<u>\$ 7,669,302</u>	<u>\$ 5,648,555</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
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

June 30, 2009

Police Secondary Employment	Surplus Property Auction	Municipal Auditorium	Police Impound	School Community Education	Total Nonmajor Enterprise Funds
\$ -	\$ 6,014	\$ 793,444	\$ -	\$ 381,495	\$ 6,531,884
254,071	2,861	1,517	-	372	753,494
(5,000)	-	-	-	-	(38,477)
-	62	378	-	186	2,931
-	-	-	22,137	3,599	1,744,657
-	-	-	-	-	34,483
<u>249,071</u>	<u>8,937</u>	<u>795,339</u>	<u>22,137</u>	<u>385,652</u>	<u>9,028,972</u>
-	-	587,400	-	-	6,819,222
-	-	9,458,157	-	-	71,448,721
-	-	84,651	-	-	4,030,453
60,000	-	229,306	-	-	1,724,287
-	-	-	-	-	3,645,000
-	-	-	-	-	2,765,552
(60,000)	-	(7,529,424)	-	-	(42,223,195)
<u>-</u>	<u>-</u>	<u>2,830,090</u>	<u>-</u>	<u>-</u>	<u>48,210,040</u>
<u>\$ 249,071</u>	<u>\$ 8,937</u>	<u>\$ 3,625,429</u>	<u>\$ 22,137</u>	<u>\$ 385,652</u>	<u>\$ 57,239,012</u>

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COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS (CONTINUED)

June 30, 2009

	Nashville Convention Center	Board of Fair Commissioners	Farmers Market
<u>LIABILITIES AND NET ASSETS</u>			
CURRENT LIABILITIES:			
Accounts payable	\$ 944,292	\$ 120,531	\$ 47,670
Accrued payroll	400,256	142,323	64,570
Due to other funds of the primary government	321,079	6,518	747
Due to component units	-	-	-
Customer deposits	104,969	76,540	10,190
Unearned revenue	801,646	53,497	-
Current portion of capitalized lease obligations	-	-	175,000
Other current liabilities	-	1,707	-
	<u>2,572,242</u>	<u>401,116</u>	<u>298,177</u>
Total current liabilities			
NONCURRENT LIABILITIES:			
Capitalized lease obligations	-	-	1,095,000
	<u>-</u>	<u>-</u>	<u>1,095,000</u>
Total noncurrent liabilities			
	<u>2,572,242</u>	<u>401,116</u>	<u>1,393,177</u>
Total liabilities			
NET ASSETS (DEFICIT):			
Invested in capital assets, net of related debt	34,528,536	5,405,220	4,176,194
Unrestricted	2,529,151	1,862,966	79,184
	<u>37,057,687</u>	<u>7,268,186</u>	<u>4,255,378</u>
Total net assets (deficit)			

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June 30, 2009

<u>Police Secondary Employment</u>	<u>Surplus Property Auction</u>	<u>Municipal Auditorium</u>	<u>Police Impound</u>	<u>School Community Education</u>	<u>Total Nonmajor Enterprise Funds</u>
\$ 837	\$ 21,895	\$ 97,123	\$ 50,858	\$ 3,485	\$ 1,286,691
35,373	70,119	158,391	216,054	93,991	1,181,077
89,871	73,485	64,015	1,744,975	11,814	2,312,504
-	34	-	-	-	34
-	-	-	-	-	191,699
-	-	184,069	-	-	1,039,212
-	-	-	-	-	175,000
41,315	-	-	-	-	43,022
<u>167,396</u>	<u>165,533</u>	<u>503,598</u>	<u>2,011,887</u>	<u>109,290</u>	<u>6,229,239</u>
-	-	-	-	-	1,095,000
-	-	-	-	-	1,095,000
<u>167,396</u>	<u>165,533</u>	<u>503,598</u>	<u>2,011,887</u>	<u>109,290</u>	<u>7,324,239</u>
-	-	2,830,090	-	-	46,940,040
81,675	(156,596)	291,741	(1,989,750)	276,362	2,974,733
<u>\$ 81,675</u>	<u>\$ (156,596)</u>	<u>\$ 3,121,831</u>	<u>\$ (1,989,750)</u>	<u>\$ 276,362</u>	<u>\$ 49,914,773</u>

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