

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS

For the Year Ended June 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
<u>Richard R. Rooker, Circuit Court Clerk</u>				
ASSETS:				
Cash and cash equivalents	\$ 21,850,183	\$ 65,451,281	\$ 68,196,073	\$ 19,105,391
Other assets	10,228	-	10,228	-
Total assets	<u>\$ 21,860,411</u>	<u>\$ 65,451,281</u>	<u>\$ 68,206,301</u>	<u>\$ 19,105,391</u>
LIABILITIES:				
Funds held in trust	\$ 17,533,863	\$ 40,180,096	\$ 42,694,946	\$ 15,019,013
Other liabilities	4,326,548	25,271,185	25,511,355	4,086,378
Total liabilities	<u>\$ 21,860,411</u>	<u>\$ 65,451,281</u>	<u>\$ 68,206,301</u>	<u>\$ 19,105,391</u>
 <u>Cristi Scott, Clerk and Master</u>				
ASSETS:				
Cash and cash equivalents	\$ 4,096,507	\$ 22,118,589	\$ 22,014,678	\$ 4,200,418
Mutual funds	12,440	-	3,545	8,895
Total assets	<u>\$ 4,108,947</u>	<u>\$ 22,118,589</u>	<u>\$ 22,018,223</u>	<u>\$ 4,209,313</u>
LIABILITIES:				
Funds held in trust	\$ 4,097,503	\$ 22,056,098	\$ 21,955,135	\$ 4,198,466
Other liabilities	11,444	62,491	63,088	10,847
Total liabilities	<u>\$ 4,108,947</u>	<u>\$ 22,118,589</u>	<u>\$ 22,018,223</u>	<u>\$ 4,209,313</u>
 <u>John Arriola, County Clerk</u>				
ASSETS:				
Cash and cash equivalents	\$ -	\$ 159,491,687	\$ 159,491,687	\$ -
LIABILITIES:				
Due to other funds of the primary government	\$ -	\$ 159,491,687	\$ 159,491,687	\$ -
 <u>David Torrence, Criminal Court Clerk</u>				
ASSETS:				
Cash and cash equivalents	\$ 9,973,845	\$ 12,939,430	\$ 13,948,398	\$ 8,964,877
Corporate bonds and notes	10,000	-	10,000	-
Mortgages and real estate	665,618	953,400	-	1,619,018
Total assets	<u>\$ 10,649,463</u>	<u>\$ 13,892,830</u>	<u>\$ 13,958,398</u>	<u>\$ 10,583,895</u>
LIABILITIES:				
Funds held in trust	\$ 8,919,938	\$ -	\$ 345,975	\$ 8,573,963
Other liabilities	1,729,525	14,228,805	13,948,398	2,009,932
Total liabilities	<u>\$ 10,649,463</u>	<u>\$ 14,228,805</u>	<u>\$ 14,294,373</u>	<u>\$ 10,583,895</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, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
<u>Bill Garrett, County Register</u>				
ASSETS:				
Cash and cash equivalents	\$ 3,527,715	\$ 21,531,667	\$ 21,840,901	\$ 3,218,481
Other assets	55,772	-	16,866	38,906
Total assets	<u>\$ 3,583,487</u>	<u>\$ 21,531,667</u>	<u>\$ 21,857,767</u>	<u>\$ 3,257,387</u>
LIABILITIES:				
Due to other funds of the primary government	\$ -	\$ 3,936,254	\$ 3,936,254	\$ -
Other liabilities	3,583,487	17,595,413	17,921,513	3,257,387
Total liabilities	<u>\$ 3,583,487</u>	<u>\$ 21,531,667</u>	<u>\$ 21,857,767</u>	<u>\$ 3,257,387</u>
 <u>Vic Lineweaver, Juvenile Court Clerk</u>				
ASSETS:				
Cash and cash equivalents	<u>\$ 2,378,775</u>	<u>\$ 6,297,954</u>	<u>\$ 6,280,946</u>	<u>\$ 2,395,783</u>
LIABILITIES:				
Funds held in trust	\$ 2,048,237	\$ 154,367	\$ 212,269	\$ 1,990,335
Other liabilities	330,538	6,143,587	6,068,677	405,448
Total liabilities	<u>\$ 2,378,775</u>	<u>\$ 6,297,954</u>	<u>\$ 6,280,946</u>	<u>\$ 2,395,783</u>
 <u>Sold Property Tax Receivables</u>				
ASSETS:				
Cash and cash equivalents	\$ 463,916	\$ 31,841,776	\$ 30,268,718	\$ 2,036,974
Accrued interest receivable	2,535	6,673	8,371	837
Due from other funds of the primary government	1,664,554	-	1,664,554	-
Total assets	<u>\$ 2,131,005</u>	<u>\$ 31,848,449</u>	<u>\$ 31,941,643</u>	<u>\$ 2,037,811</u>
LIABILITIES:				
Funds held in trust	<u>\$ 2,131,005</u>	<u>\$ 31,848,449</u>	<u>\$ 31,941,643</u>	<u>\$ 2,037,811</u>
 <u>Sheriff Work Release and Inmate Trust</u>				
ASSETS:				
Cash and cash equivalents	<u>\$ 708,540</u>	<u>\$ 3,056,460</u>	<u>\$ 3,461,426</u>	<u>\$ 303,574</u>
LIABILITIES:				
Funds held in trust	<u>\$ 708,540</u>	<u>\$ 3,056,460</u>	<u>\$ 3,461,426</u>	<u>\$ 303,574</u>
 <u>Planning Performance Bonds</u>				
ASSETS:				
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 268,810</u>	<u>\$ -</u>	<u>\$ 268,810</u>
LIABILITIES:				
Funds held in trust	<u>\$ -</u>	<u>\$ 268,810</u>	<u>\$ -</u>	<u>\$ 268,810</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, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
<u>Totals - All Agency Funds</u>				
ASSETS:				
Cash and cash equivalents	\$ 42,999,481	\$ 322,997,654	\$ 325,502,827	\$ 40,494,308
Investments:				
Corporate bonds and notes	10,000	-	10,000	-
Mortgages and real estate	665,618	953,400	-	1,619,018
Mutual funds	12,440	-	3,545	8,895
Accrued interest receivable	2,535	6,673	8,371	837
Due from other funds of the primary government	1,664,554	-	1,664,554	-
Other assets	66,000	-	27,094	38,906
Total assets	<u>\$ 45,420,628</u>	<u>\$ 323,957,727</u>	<u>\$ 327,216,391</u>	<u>\$ 42,161,964</u>
LIABILITIES:				
Due to other funds of the primary government	\$ -	\$ 3,936,254	\$ 3,936,254	\$ -
Funds held in trust	35,439,086	97,564,280	100,611,394	32,391,972
Other liabilities	9,981,542	63,301,481	63,513,031	9,769,992
Total liabilities	<u>\$ 45,420,628</u>	<u>\$ 164,802,015</u>	<u>\$ 168,060,679</u>	<u>\$ 42,161,964</u>

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