

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND, GENERAL PURPOSE SCHOOL FUND AND DEBT SERVICE FUNDS (NON GAAP FOR GENERAL PURPOSE SCHOOL FUND)

For the Year Ended June 30, 2001

	GENERAL FUND			SPECIAL REVENUE FUNDS General Purpose School Fund		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
<b>REVENUES:</b>						
Property taxes	\$ 258,801,955	\$ 266,534,541	\$ 7,732,586	\$ 107,681,663	\$ 110,472,428	\$ 2,790,765
Local option sales tax	82,397,772	78,323,804	(4,073,968)	149,346,841	141,948,976	(7,397,865)
Other taxes, licenses and permits	72,849,086	78,457,620	5,608,534	2,552,575	2,895,255	342,680
Fees, tariffs, and penalties	11,395,484	9,886,470	(1,509,014)	7,000	9,268	2,268
Revenues from the sale of money or property	2,635,623	2,634,827	(796)	1,400,000	1,119,380	(280,620)
Revenues from other governmental agencies	46,392,288	93,718,534	(2,681,774)	140,714,120	139,362,129	(1,351,991)
Commodities and fees	7,805,376	13,576,475	5,771,099	-	-	-
Charges for current services	19,844,670	19,681,031	(163,639)	2,699,500	1,678,963	(1,020,537)
Compensation for loss, sale or damage to property	1,626,606	1,313,267	(313,339)	365,000	465,626	100,626
Contributions and gifts	501,321	844,515	343,194	1,350,954	1,365,339	(14,515)
Miscellaneous	503,400	774,285	270,885	-	12,621	12,621
<b>Total revenues</b>	<b>554,753,617</b>	<b>565,497,669</b>	<b>10,744,052</b>	<b>406,222,751</b>	<b>399,530,186</b>	<b>(6,792,565)</b>
<b>EXPENDITURES AND ENCUMBRANCES:</b>						
<b>Current:</b>						
General government	23,623,962	23,780,866	156,904	-	-	-
Fiscal administration	17,771,635	17,128,581	(643,054)	-	-	-
Administration of justice	37,463,703	39,377,240	1,913,537	-	-	-
Law enforcement and care of prisoners	142,365,267	140,935,478	(1,429,789)	-	-	-
Fire prevention and control	68,498,439	67,145,761	(1,352,678)	-	-	-
Regulation and inspection	6,158,582	5,890,959	(267,623)	-	-	-
Conservation of natural resources	380,945	354,787	(26,158)	-	-	-
Public welfare	13,581,956	12,758,996	(822,960)	-	-	-
Public health	31,898,375	28,794,563	(3,103,812)	-	-	-
Public library system	13,841,929	11,815,438	(2,026,491)	-	-	-
Public works, highways and streets	32,423,614	30,886,707	(1,536,907)	-	-	-
Recreational and cultural	28,283,900	27,826,647	(457,253)	-	-	-
Employee benefits	46,458,550	44,796,706	(1,661,844)	-	-	-
Miscellaneous	15,859,466	12,533,657	(3,325,809)	-	-	-
<b>Schools:</b>						
Administration	-	-	-	4,749,530	4,651,078	(98,452)
Instruction	-	-	-	315,155,046	309,052,915	(6,102,131)
Attendance service	-	-	-	2,122,674	2,100,918	(21,756)
pupil transportation	-	-	-	20,060,757	19,994,134	(66,623)
Plant operations	-	-	-	40,138,480	39,950,044	(188,436)
Plant maintenance	-	-	-	11,237,366	11,146,970	(90,396)
Fixed charges	-	-	-	7,823,848	7,715,223	(108,625)
Community services	-	-	-	1,425,062	1,350,732	(74,330)
Capital outlay	-	-	-	1,437,436	1,367,204	(70,232)

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.

A-10

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND, GENERAL PURPOSE SCHOOL FUND AND DEBT SERVICE FUNDS (NON GAAP FOR GENERAL PURPOSE SCHOOL FUND) (CONTINUED)

For the Year Ended June 30, 2001

	GENERAL FUND			SPECIAL REVENUE FUNDS General Purpose School Fund		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
<b>EXPENDITURES AND ENCUMBRANCES: (CONTINUED)</b>						
<b>Debt Service:</b>						
Principal retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-
Fiscal charges	-	-	-	-	-	-
<b>Total expenditures and encumbrances</b>	<b>478,631,321</b>	<b>464,028,406</b>	<b>(14,602,915)</b>	<b>404,170,199</b>	<b>396,969,218</b>	<b>(7,200,981)</b>
Excess (deficiency) of revenues over expenditures and encumbrances	76,122,294	101,671,263	25,548,969	2,152,554	2,560,967	408,413
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds of refunding bonds	-	-	-	-	-	-
Payments to refundable bond escrow agent	-	-	-	-	-	-
Bond issue premium (discount)	-	-	-	-	-	-
Operating transfers in	8,031,381	7,517,128	(514,253)	949,970	859,402	(90,568)
Operating transfers out	(47,423,828)	(47,882,027)	(458,199)	(2,027,516)	(2,027,516)	-
Operating transfers from component units	258,744	501,200	242,456	-	-	-
Operating transfers to component units	(51,413,132)	(51,098,967)	314,165	(1,434,749)	(1,434,749)	-
Total other financing sources (uses)	(90,546,835)	(90,962,666)	(415,831)	(2,508,295)	(2,599,863)	(90,568)
Excess (deficiency) of revenues and other sources over expenditures, encumbrances and other uses	(14,424,541)	10,708,597	25,133,138	(53,741)	(35,896)	317,845
<b>FUND BALANCE, beginning of year, restated</b>	<b>88,195,572</b>	<b>88,195,572</b>	<b>-</b>	<b>24,104,567</b>	<b>24,104,567</b>	<b>-</b>
<b>EQUITY TRANSFER IN</b>	<b>-</b>	<b>10,172</b>	<b>10,172</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EQUITY TRANSFER FROM COMPONENT UNITS</b>	<b>-</b>	<b>1,136,313</b>	<b>1,136,313</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>\$ 73,771,031</b>	<b>\$ 100,050,454</b>	<b>\$ 26,279,423</b>	<b>\$ 23,750,826</b>	<b>\$ 24,068,671</b>	<b>\$ 317,845</b>

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.

A-12

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND, GENERAL PURPOSE SCHOOL FUND AND DEBT SERVICE FUNDS (NON GAAP FOR GENERAL PURPOSE SCHOOL FUND)

For the Year Ended June 30, 2001

	DEBT SERVICE FUNDS General Purposes and School Purposes			TOTAL (MEMORANDUM ONLY)		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
<b>REVENUES:</b>						
Property taxes	\$ 91,400,766	\$ 93,121,235	\$ 1,720,469	\$ 457,884,384	\$ 470,328,204	\$ 12,443,820
Local option sales tax	16,930,017	16,930,017	-	246,257,253	237,202,797	(9,054,456)
Other taxes, licenses and permits	-	-	-	75,401,661	81,352,875	5,951,214
Fees, tariffs, and penalties	-	-	-	11,402,484	9,895,738	(1,506,746)
Revenues from the sale of money or property	5,100,000	5,766,655	666,655	9,135,623	147,763,611	138,627,988
Revenues from other governmental agencies	1,979,898	1,705,588	(274,310)	230,086,326	95,981,940	(134,104,386)
Commodities and fees	-	897,489	897,489	10,504,876	15,779,503	5,274,627
Charges for current services	-	-	-	19,844,670	19,693,652	(151,018)
Compensation for loss, sale or damage to property	-	1,500,050	1,500,050	3,182,660	2,811,417	(371,243)
Contributions and gifts	-	-	-	501,321	844,515	343,194
Miscellaneous	-	-	-	503,400	774,285	270,885
<b>Total revenues</b>	<b>112,993,204</b>	<b>119,921,026</b>	<b>6,927,822</b>	<b>1,073,701,674</b>	<b>1,082,953,537</b>	<b>9,251,863</b>
<b>EXPENDITURES AND ENCUMBRANCES:</b>						
<b>Current:</b>						
General government	-	-	-	23,623,962	23,780,866	156,904
Fiscal administration	-	-	-	17,771,635	17,128,581	(643,054)
Administration of justice	-	-	-	37,463,703	39,377,240	1,913,537
Law enforcement and care of prisoners	-	-	-	142,365,267	140,935,478	(1,429,789)
Fire prevention and control	-	-	-	68,498,439	67,145,761	(1,352,678)
Regulation and inspection	-	-	-	6,158,582	5,890,959	(267,623)
Conservation of natural resources	-	-	-	380,945	354,787	(26,158)
Public welfare	-	-	-	13,581,956	12,758,996	(822,960)
Public health	-	-	-	31,898,375	28,794,563	(3,103,812)
Public library system	-	-	-	13,841,929	11,815,438	(2,026,491)
Public works, highways and streets	-	-	-	32,423,614	30,886,707	(1,536,907)
Recreational and cultural	-	-	-	28,283,900	27,826,647	(457,253)
Employee benefits	-	-	-	46,458,550	44,796,706	(1,661,844)
Miscellaneous	-	-	-	15,859,466	12,533,657	(3,325,809)
<b>Schools:</b>						
Administration	-	-	-	4,749,530	4,651,078	(98,452)
Instruction	-	-	-	315,155,046	309,052,915	(6,102,131)
Attendance service	-	-	-	2,122,674	2,100,918	(21,756)
pupil transportation	-	-	-	20,060,757	19,994,134	(66,623)
Plant operations	-	-	-	40,138,480	39,950,044	(188,436)
Plant maintenance	-	-	-	11,237,366	11,146,970	(90,396)
Fixed charges	-	-	-	7,823,848	7,715,223	(108,625)
Community services	-	-	-	1,425,062	1,350,732	(74,330)
Capital outlay	-	-	-	1,437,436	1,367,204	(70,232)

The accompanying notes following the General Purpose Financial Statements are an integral part of this financial statement.

A-11

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND, GENERAL PURPOSE SCHOOL FUND AND DEBT SERVICE FUNDS (NON GAAP FOR GENERAL PURPOSE SCHOOL FUND) (CONTINUED)

For the Year Ended June 30, 2001

	DEBT SERVICE FUNDS General Purposes and School Purposes			TOTAL (MEMORANDUM ONLY)		
	Budget	Actual	Over (Under) Budget	Budget	Actual	Over (Under) Budget
<b>EXPENDITURES AND ENCUMBRANCES: (CONTINUED)</b>						
<b>Debt Service:</b>						
Principal retirement	\$ 45,823,849	\$ 55,780,000	\$ (10,956,151)	\$ 45,823,849	\$ 55,780,000	\$ (10,956,151)
Interest	-	48,574,178	48,574,178	72,362,886	48,574,178	(23,788,708)
Fiscal charges	380,000	454,159	74,159	380,000	454,159	74,159
<b>Total expenditures and encumbrances</b>	<b>138,568,735</b>	<b>104,810,337</b>	<b>(33,758,398)</b>	<b>1,021,368,257</b>	<b>965,805,961</b>	<b>(55,562,296)</b>
Excess (deficiency) of revenues over expenditures and encumbrances	(25,575,431)	15,110,689	40,686,120	52,336,417	116,544,576	64,208,159
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds of refunding bonds	-	73,745,000	73,745,000	-	73,745,000	73,745,000
Payments to refundable bond escrow agent	-	(77,885,410)	(77,885,410)	-	(77,885,410)	(77,885,410)
Bond issue premium (discount)	-	4,620,921	4,620,921	-	4,620,921	4,620,921
Operating transfers in	9,882,092	17,020,103	7,138,011	18,864,443	25,396,633	6,532,190
Operating transfers out	-	(2,320,000)	(2,320,000)	(69,465,349)	(52,223,543)	(17,241,806)
Operating transfers from component units	2,800,000	2,800,000	-	3,058,744	3,001,200	(57,544)
Operating transfers to component units	(1,211,737)	(1,247,645)	(35,908)	(54,059,618)	(53,781,361)	(278,257)
Total other financing sources (uses)	11,470,355	16,737,969	5,267,614	(81,581,770)	(16,826,566)	(64,755,204)
Excess (deficiency) of revenues and other sources over expenditures, encumbrances and other uses	(14,105,076)	31,843,658	45,948,734	(29,245,358)	42,516,359	68,963,714
<b>FUND BALANCE, beginning of year, restated</b>	<b>123,125,185</b>	<b>123,125,185</b>	<b>-</b>	<b>235,425,324</b>	<b>235,425,324</b>	<b>-</b>
<b>EQUITY TRANSFER IN</b>	<b>-</b>	<b>4,513,496</b>	<b>4,513,496</b>	<b>-</b>	<b>4,523,668</b>	<b>4,523,668</b>
<b>EQUITY TRANSFER FROM COMPONENT UNITS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,136,313</b>	<b>1,136,313</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>\$ 109,020,109</b>	<b>\$ 159,482,239</b>	<b>\$ 50,462,130</b>	<b>\$ 206,179,966</b>	<b>\$ 283,601,664</b>	<