

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2002

	Special Revenue Funds			
	Metropolitan Action Commission	General Government Services	Recreational and Cultural Services	General Fund 4% Reserve
<b>REVENUES:</b>				
Property taxes	\$ -	\$ 595,766	\$ -	\$ -
Other taxes, licenses and permits	-	15,090,382	69,181	-
Fines, forfeits and penalties	-	57,600	-	-
Revenues from the use of money or property	13,105	169,543	18,397	960,082
Revenues from other governmental agencies	13,336,376	5,980,550	-	15,350
Charges for current services	114,275	324,706	1,361,220	-
Compensation for loss, sale or damage to property	-	-	-	84,508
Contributions and gifts	26,165	215,483	65,888	-
Miscellaneous	-	-	-	-
Total revenues	<u>13,489,921</u>	<u>22,434,030</u>	<u>1,514,686</u>	<u>1,059,940</u>
<b>EXPENDITURES:</b>				
Personal services	8,578,934	3,619,503	21,651	-
Contractual services	3,220,805	9,861,784	366,411	530,915
Supplies and materials	950,676	1,401,041	788,102	4,154,009
Other costs	162,300	709,860	6,818	131,195
Educational programs	-	-	-	-
Capital outlay	249,798	316,333	-	3,503,010
Principal retirement	-	-	-	-
Interest	-	-	-	-
Fiscal charges	-	-	-	-
Total expenditures	<u>13,162,513</u>	<u>15,908,521</u>	<u>1,182,982</u>	<u>8,319,129</u>
Excess (deficiency) of revenues over expenditures	<u>327,408</u>	<u>6,525,509</u>	<u>331,704</u>	<u>(7,259,189)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Payments to refunded bond escrow agent	-	-	-	-
Proceeds of refunding bonds	-	-	-	-
Bond issue premium (discount)	-	-	-	-
Transfers in	1,129,294	732,035	-	17,837,716
Transfers out	(601,815)	(8,291,104)	(542,601)	(761,603)
Total other financing sources (uses)	<u>527,479</u>	<u>(7,559,069)</u>	<u>(542,601)</u>	<u>17,076,113</u>
Net change in fund balances	854,887	(1,033,560)	(210,897)	9,816,924
FUND BALANCES, beginning of year, restated	<u>198,599</u>	<u>7,920,561</u>	<u>819,447</u>	<u>30,768,398</u>
FUND BALANCES, end of year	<u>\$ 1,053,486</u>	<u>\$ 6,887,001</u>	<u>\$ 608,550</u>	<u>\$ 40,585,322</u>

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

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 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
 For the Year Ended June 30, 2002

Special Revenue Funds

Law Enforcement and Justice Services	Solid Waste Operations	Stormwater Operations	Library Services	Health Services	Public Welfare Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,360,346	-	450	-	-	-
674,158	93,191	713	66,537	22,482	240
5,510,461	5,896,532	-	87,519	-	5,055,683
701	4,805,877	1,550	-	-	-
265,384	349,611	-	-	-	-
-	-	-	417,109	209,768	5,341
-	23,226	-	-	-	-
<u>8,811,050</u>	<u>11,168,437</u>	<u>2,713</u>	<u>571,165</u>	<u>232,250</u>	<u>5,061,264</u>
2,161,099	3,758,888	616,920	165,285	132,042	2,740,511
2,314,013	32,525,813	495,300	50,517	20,490	1,947,157
1,150,054	78,731	25,397	295,592	4,973	97,865
295,017	235,102	48	4,000	-	79,393
398,706	-	-	-	-	-
728,935	604,727	194,010	-	18,304	22,558
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,047,824</u>	<u>37,203,261</u>	<u>1,331,675</u>	<u>515,394</u>	<u>175,809</u>	<u>4,887,484</u>
<u>1,763,226</u>	<u>(26,034,824)</u>	<u>(1,328,962)</u>	<u>55,771</u>	<u>56,441</u>	<u>173,780</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
467,855	26,718,452	2,855,364	-	-	-
(36,638)	(250,683)	-	-	(422,362)	(350,502)
<u>431,217</u>	<u>26,467,769</u>	<u>2,855,364</u>	<u>-</u>	<u>(422,362)</u>	<u>(350,502)</u>
2,194,443	432,945	1,526,402	55,771	(365,921)	(176,722)
9,580,313	2,614,946	-	2,102,093	883,050	285,873
<u>\$ 11,774,756</u>	<u>\$ 3,047,891</u>	<u>\$ 1,526,402</u>	<u>\$ 2,157,864</u>	<u>\$ 517,129</u>	<u>\$ 109,151</u>

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 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
 For the Year Ended June 30, 2002

	Special Revenue Funds			
	Natural Disaster Recovery	Education Services	Infrastructure Services	Nashville Career Advancement Center
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes, licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Revenues from the use of money or property	129	337,954	6,189	5,577
Revenues from other governmental agencies	81,398	45,083,595	-	8,111,108
Charges for current services	-	19,203,862	2,770	-
Compensation for loss, sale or damage to property	-	-	-	-
Contributions and gifts	-	6,377,624	21,550	100,000
Miscellaneous	-	-	-	-
Total revenues	<u>81,527</u>	<u>71,003,035</u>	<u>30,509</u>	<u>8,216,685</u>
EXPENDITURES:				
Personal services	-	36,719,378	524,979	2,531,519
Contractual services	-	1,413,491	220,363	5,486,081
Supplies and materials	15,169	27,884,901	16,233	215,818
Other costs	13,283	3,810,964	9,915	373,905
Educational programs	-	-	-	-
Capital outlay	-	908,898	-	-
Principal retirement	-	-	-	-
Interest	-	-	-	-
Fiscal charges	-	-	-	-
Total expenditures	<u>28,452</u>	<u>70,737,632</u>	<u>771,490</u>	<u>8,607,323</u>
Excess (deficiency) of revenues over expenditures	<u>53,075</u>	<u>265,403</u>	<u>(740,981)</u>	<u>(390,638)</u>
OTHER FINANCING SOURCES (USES):				
Payments to refunded bond escrow agent	-	-	-	-
Proceeds of refunding bonds	-	-	-	-
Bond issue premium (discount)	-	-	-	-
Transfers in	28,224	1,099,719	769,970	97,411
Transfers out	(125,532)	(1,676,351)	(1,250)	(5,187)
Total other financing sources (uses)	<u>(97,308)</u>	<u>(576,632)</u>	<u>768,720</u>	<u>92,224</u>
Net change in fund balances	(44,233)	(311,229)	27,739	(298,414)
FUND BALANCES, beginning of year, restated	<u>44,463</u>	<u>18,834,246</u>	<u>193,159</u>	<u>11,472</u>
FUND BALANCES, end of year	<u>\$ 230</u>	<u>\$ 18,523,017</u>	<u>\$ 220,898</u>	<u>\$ (286,942)</u>

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 NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)  
 For the Year Ended June 30, 2002

Debt Service Fund	Capital Projects Funds		
Correctional Facility Revenue Bonds	GSD Capital Projects	Education Capital Projects	USD Capital Projects
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
36,701	2,537,552	4,729,859	303,436
1,709,366	811,555	-	-
-	700	-	-
-	-	-	-
-	85,492	-	7,386
-	44,098	-	-
<u>1,746,067</u>	<u>3,479,397</u>	<u>4,729,859</u>	<u>310,822</u>
-	-	-	-
-	6,953,538	365,669	684,227
-	660,727	-	2,748,524
-	1,139,583	52,531	7,285
-	-	-	-
-	22,010,196	70,744,836	13,717,276
1,115,000	-	-	-
612,097	-	-	-
26,492	-	-	-
<u>1,753,589</u>	<u>30,764,044</u>	<u>71,163,036</u>	<u>17,157,312</u>
<u>(7,522)</u>	<u>(27,284,647)</u>	<u>(66,433,177)</u>	<u>(16,846,490)</u>
(17,518,939)	-	-	-
16,128,796	136,204	-	-
713,163	-	-	-
-	5,657,511	7,529,860	-
-	(5,569,362)	(4,459,572)	(477,207)
<u>(676,980)</u>	<u>224,353</u>	<u>3,070,288</u>	<u>(477,207)</u>
(684,502)	(27,060,294)	(63,362,889)	(17,323,697)
<u>2,337,199</u>	<u>73,811,137</u>	<u>123,975,822</u>	<u>10,227,822</u>
<u>\$ 1,652,697</u>	<u>\$ 46,750,843</u>	<u>\$ 60,612,933</u>	<u>\$ (7,095,875)</u>

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 For the Year Ended June 30, 2002

	Permanent Funds		Total Nonmajor Governmental Funds
	General Government	Education	
REVENUES:			
Property taxes	\$ -	\$ -	\$ 595,766
Other taxes, licenses and permits	-	-	15,159,563
Fines, forfeits and penalties	-	-	2,418,396
Revenues from the use of money or property	48,674	5,885	10,030,404
Revenues from other governmental agencies	-	-	91,679,493
Charges for current services	-	-	25,815,661
Compensation for loss, sale or damage to property	-	-	699,503
Contributions and gifts	2,050	4,137	7,537,993
Miscellaneous	-	-	67,324
Total revenues	50,724	10,022	154,004,103
EXPENDITURES:			
Personal services	-	-	61,570,709
Contractual services	3,860	-	66,460,434
Supplies and materials	1,755	-	40,489,567
Other costs	88,932	9,665	7,129,796
Educational programs	-	-	398,706
Capital outlay	17,905	-	113,036,786
Principal retirement	-	-	1,115,000
Interest	-	-	612,097
Fiscal charges	-	-	26,492
Total expenditures	112,452	9,665	290,839,587
Excess (deficiency) of revenues over expenditures	(61,728)	357	(136,835,484)
OTHER FINANCING SOURCES (USES):			
Payments to refunded bond escrow agent	-	-	(17,518,939)
Proceeds of refunding bonds	-	-	16,265,000
Bond issue premium (discount)	-	-	713,163
Transfers in	-	-	64,923,411
Transfers out	-	-	(23,571,769)
Total other financing sources (uses)	-	-	40,810,866
Net change in fund balances	(61,728)	357	(96,024,618)
FUND BALANCES, beginning of year, restated	1,265,863	203,347	286,077,810
FUND BALANCES, end of year	\$ 1,204,135	\$ 203,704	\$ 190,053,192

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