

THE METROPOLITAN GOVERNMENT
OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2005

Schedule begins on next page.

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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, 2005

	Special Revenue Funds			
	Metropolitan Action Commission	General Government Services	Recreational and Cultural Services	General Fund 4% Reserve
REVENUES:				
Property taxes	\$ -	\$ 596,612	\$ -	\$ -
Other taxes, licenses and permits	-	20,605,956	-	-
Fines, forfeits and penalties	-	-	-	-
Revenues from the use of money or property	9,515	71,963	10,275	1,011,061
Revenues from other governmental agencies	15,175,247	4,319,599	173,981	34,450
Charges for current services	151,225	305,432	1,474,351	-
Compensation for loss, sale or damage to property	-	-	-	-
Contributions and gifts	28,304	47,222	250,792	-
Total revenues	<u>15,364,291</u>	<u>25,946,784</u>	<u>1,909,399</u>	<u>1,045,511</u>
EXPENDITURES:				
Current:				
Personal services	10,858,518	619,124	902,954	-
Contractual services	4,099,452	11,894,619	102,080	529,978
Supplies and materials	1,199,405	1,004,459	615,404	4,291,015
Bond issue costs	-	-	-	-
Other costs	162,716	553,133	169,801	32,665
Capital outlay	60,432	851,960	-	533,780
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>16,380,523</u>	<u>14,923,295</u>	<u>1,790,239</u>	<u>5,387,438</u>
Excess (deficiency) of revenues over expenditures	<u>(1,016,232)</u>	<u>11,023,489</u>	<u>119,160</u>	<u>(4,341,927)</u>
OTHER FINANCING SOURCES (USES):				
New bond proceeds	-	-	-	-
Bond issue premium (discount)	-	-	-	-
Commercial paper proceeds	-	-	-	-
Commercial paper redeemed	-	-	-	-
Transfers in	1,535,300	56,707	491,530	17,804,280
Transfers out	(746,166)	(12,702,045)	(901,127)	(13,600,627)
Total other financing sources (uses)	<u>789,134</u>	<u>(12,645,338)</u>	<u>(409,597)</u>	<u>4,203,653</u>
Net change in fund balances	(227,098)	(1,621,849)	(290,437)	(138,274)
FUND BALANCES, beginning of year	<u>682,983</u>	<u>4,649,003</u>	<u>787,269</u>	<u>58,311,705</u>
FUND BALANCES, end of year	<u>\$ 455,885</u>	<u>\$ 3,027,154</u>	<u>\$ 496,832</u>	<u>\$ 58,173,431</u>

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

For the Year Ended June 30, 2005

Special Revenue Funds

Law Enforcement and Justice Services	Solid Waste Operations	Stormwater Operations	Library Services	Health Services	Public Welfare Services
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
3,949,742	-	34,150	-	-	-
275,654	156,236	112,560	27,101	5,519	791
20,962,065	730,164	434,522	363,221	10,383,357	5,013,832
251	3,724,421	7,763	-	39,364	-
8,824	104,449	-	-	-	-
-	-	-	380,863	22,470	975
<u>25,196,536</u>	<u>4,715,270</u>	<u>588,995</u>	<u>771,185</u>	<u>10,450,710</u>	<u>5,015,598</u>
6,520,781	5,384,793	3,784,982	154,115	10,105,841	3,321,885
17,345,578	14,612,908	4,799,697	67,718	1,587,954	1,220,595
1,283,210	2,968,220	315,130	650,496	539,316	211,920
-	-	-	-	-	-
195,680	42,379	78,831	-	68,388	172,595
1,510,891	-	2,205,834	120,432	43,305	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>26,856,140</u>	<u>23,008,300</u>	<u>11,184,474</u>	<u>992,761</u>	<u>12,344,804</u>	<u>4,926,995</u>
<u>(1,659,604)</u>	<u>(18,293,030)</u>	<u>(10,595,479)</u>	<u>(221,576)</u>	<u>(1,894,094)</u>	<u>88,603</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
511,941	18,311,600	15,391,667	-	2,381,174	-
(286,276)	(1,750,992)	-	-	(920,643)	(124,946)
<u>225,665</u>	<u>16,560,608</u>	<u>15,391,667</u>	<u>-</u>	<u>1,460,531</u>	<u>(124,946)</u>
(1,433,939)	(1,732,422)	4,796,188	(221,576)	(433,563)	(36,343)
<u>13,924,187</u>	<u>6,306,041</u>	<u>4,059,708</u>	<u>1,464,445</u>	<u>401,171</u>	<u>109,085</u>
<u>\$ 12,490,248</u>	<u>\$ 4,573,619</u>	<u>\$ 8,855,896</u>	<u>\$ 1,242,869</u>	<u>\$ (32,392)</u>	<u>\$ 72,742</u>

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

For the Year Ended June 30, 2005

	Special Revenue Funds			
	Education Services	Infrastructure Services	Nashville Career Advancement Center	District Energy System Development
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes, licenses and permits	-	-	-	-
Fines, forfeits and penalties	-	-	-	-
Revenues from the use of money or property	189,192	35,617	-	3,887
Revenues from other governmental agencies	68,809,690	15,907	5,324,927	-
Charges for current services	17,357,747	-	16,265	-
Compensation for loss, sale or damage to property	5,111	-	-	-
Contributions and gifts	5,154,265	920	290,560	-
Total revenues	<u>91,516,005</u>	<u>52,444</u>	<u>5,631,752</u>	<u>3,887</u>
EXPENDITURES:				
Current:				
Personal services	49,116,779	649,465	2,803,280	-
Contractual services	5,856,130	230,293	2,551,762	-
Supplies and materials	33,333,635	122,607	80,248	-
Bond issue costs	-	-	-	-
Other costs	922,384	12,773	363,937	-
Capital outlay	927,797	51,667	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>90,156,725</u>	<u>1,066,805</u>	<u>5,799,227</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,359,280</u>	<u>(1,014,361)</u>	<u>(167,475)</u>	<u>3,887</u>
OTHER FINANCING SOURCES (USES):				
New bond proceeds	-	-	-	-
Bond issue premium (discount)	-	-	-	-
Commercial paper proceeds	-	-	-	-
Commercial paper redeemed	-	-	-	-
Transfers in	927,403	990,478	181,100	-
Transfers out	(1,895,196)	(217,835)	(124,247)	(3,887)
Total other financing sources (uses)	<u>(967,793)</u>	<u>772,643</u>	<u>56,853</u>	<u>(3,887)</u>
Net change in fund balances	391,487	(241,718)	(110,622)	-
FUND BALANCES, beginning of year	<u>16,866,107</u>	<u>1,909,503</u>	<u>(21,677)</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 17,257,594</u>	<u>\$ 1,667,785</u>	<u>\$ (132,299)</u>	<u>\$ -</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

For the Year Ended June 30, 2005

Special Revenue Funds		Debt Service Fund	Capital Projects Funds	
Public Works Services	Regulation and Inspection Services	Correctional Facility Revenue Bonds	Education Capital Projects	USD Capital Projects
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
3,776	-	20,893	68,117	2,065
-	-	2,031,225	-	-
314,559	100,369	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>318,335</u>	<u>100,369</u>	<u>2,052,118</u>	<u>68,117</u>	<u>2,065</u>
-	-	-	236,348	-
-	184,792	-	5,552,701	7,410,428
-	-	-	4,540,087	2,345,026
-	-	-	470,855	165,491
-	11,234	3,771	1,035,414	15,329
-	-	-	38,584,857	5,727,816
-	-	1,450,000	-	-
-	-	585,950	-	-
-	196,026	2,039,721	50,420,262	15,664,090
<u>318,335</u>	<u>(95,657)</u>	<u>12,397</u>	<u>(50,352,145)</u>	<u>(15,662,025)</u>
-	-	-	105,673,375	19,739,177
-	-	-	6,550,275	1,203,221
-	-	-	35,955,000	11,460,000
-	-	-	(52,254,600)	(16,655,200)
-	-	-	-	-
-	-	(2,265)	(1,276,498)	(963,030)
-	-	<u>(2,265)</u>	<u>94,647,552</u>	<u>14,784,168</u>
318,335	(95,657)	10,132	44,295,407	(877,857)
110,363	(141,643)	1,631,477	(65,552,826)	(3,947,311)
<u>\$ 428,698</u>	<u>\$ (237,300)</u>	<u>\$ 1,641,609</u>	<u>\$ (21,257,419)</u>	<u>\$ (4,825,168)</u>

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

For the Year Ended June 30, 2005

	Permanent Funds		Total Nonmajor Governmental Funds
	General Government	Education	
REVENUES:			
Property taxes	\$ -	\$ -	\$ 596,612
Other taxes, licenses and permits	-	-	20,605,956
Fines, forfeits and penalties	-	-	3,983,892
Revenues from the use of money or property	3,259	3,049	2,010,530
Revenues from other governmental agencies	-	-	133,772,187
Charges for current services	-	-	23,491,747
Compensation for loss, sale or damage to property	-	-	118,384
Contributions and gifts	-	-	6,176,371
Total revenues	<u>3,259</u>	<u>3,049</u>	<u>190,755,679</u>
EXPENDITURES:			
Current:			
Personal services	-	-	94,458,865
Contractual services	12,850	-	78,059,535
Supplies and materials	-	5,631	53,505,809
Bond issue costs	-	-	636,346
Other costs	-	3,936	3,844,966
Capital outlay	-	-	50,618,771
Debt service:			
Principal retirement	-	-	1,450,000
Interest	-	-	585,950
Total expenditures	<u>12,850</u>	<u>9,567</u>	<u>283,160,242</u>
Excess (deficiency) of revenues over expenditures	<u>(9,591)</u>	<u>(6,518)</u>	<u>(92,404,563)</u>
OTHER FINANCING SOURCES (USES):			
New bond proceeds	-	-	125,412,552
Bond issue premium (discount)	-	-	7,753,496
Commercial paper proceeds	-	-	47,415,000
Commercial paper redeemed	-	-	(68,909,800)
Transfers in	-	-	58,583,180
Transfers out	-	-	(35,515,780)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>134,738,648</u>
Net change in fund balances	(9,591)	(6,518)	42,334,085
FUND BALANCES, beginning of year	<u>190,640</u>	<u>196,744</u>	<u>41,936,974</u>
FUND BALANCES, end of year	<u>\$ 181,049</u>	<u>\$ 190,226</u>	<u>\$ 84,271,059</u>

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